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, 2012

C/AR.2012/CONF/VOL.1/1 **30th Dec., 2013**

His Excellency,
The Senate President,
National Assembly,
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 FEDERAL REPUBLIC OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2012

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999, as amended, I am pleased to submit to His Excellency, the Senate President, National Assembly, two copies of my Annual Report on the Accounts of the Government of the Federal Republic of Nigeria for the year ended 31st December, 2012.

Please, accept the assurances of my highest regards.

(***SIGNED)***
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, 2012

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2012, 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 2012 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, 2012 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report dated 30th December, **2013**.

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

Office of the Auditor-General for the Federation,
AUDIT HOUSE,
Plot 273 Samuel Ademulegun Street,
Central Business District,
P. M. B. 128,Garki, Abuja,
Nigeria.
30th December, **2013**

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, 2012 were first submitted to me by the Accountant-General of the Federation on 31st May 2013 and resubmitted on 19th September, 2013. In accordance with Section 85(2) and (5), 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. Most of the government Corporations, Companies and Commissions have not submitted their audited accounts for 2012 to me. Only 130 (One hundred and thirty) audited Financial Statements were submitted between October 2012 and June 2013.

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, 2012 was submitted to the National Assembly on 2nd May, 2013. The delay was as a result of disruptions to work processes occasioned by the relocation of my Office from the rented accommodation in Wuse Zone 2 to the permanent Head Office building in the Central Business District of Abuja.

The Public Accounts Committees of both Houses of the National Assembly held regular hearings on my Reports during the year under review. The Senate PAC has concluded public hearings on my Report for 2008 and submitted its findings to Plenary. Similarly, the House of Representatives PAC submitted a number of reports of its findings to Plenary during the year. The Public Accounts Committee of the Senate is currently deliberating on my Reports for the years ended 31st December 2009 and 31st December, 2010 respectively while that of the House of Representatives has commenced hearing on my Report for the year ended 31st December, 2011. It is hoped that these recommendations would receive the early attention of the two Houses of the National Assembly for onward transmission to the Executive Branch of Government for implementation. Without Parliamentary

pronouncements and Executive implementation, the accountability process will not be complete.

1.4 **Response To Audit Queries**

Significant improvement has been 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, 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 indicated 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:-

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

1.7 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***

1.8 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:**

1.9 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. ***Fourteen (14)*** Ministries, Department and Agencies (MDAs) were captured.

1.10 ***Section 5:*** **Ministries, Departments and Agencies(MDAs)**

This Section contains observations raised on the Accounts and Records of ***thirty (30)*** core Ministries and Government Departments.

1.11 ***Section 6:*** ***Legislature, 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. ***Sixteen (16)*** of such Agencies have been reported on in this Report.

1.12 ***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 6 (six) Area Councils Administration.

1.13 ***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. ***Twenty-three (23)*** Government Agencies are reported on in this Report.

1.14 ***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 ***eleven (11)*** Government Statutory Corporations, Commission, Authorities and Agencies.

1.15 ***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 ***thirty-five (35)*** Organizations.

ACKNOWLEDEMENTS

Section 11 ***APPENDICIES ON LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT.***

Section **12** **ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS (REPRODUCED).**

SECTION 2

COMMENTS

ON

FINANCIAL STATEMENTS

2.0 ANNUAL FINANCIAL STATEMENTS

2.01 SUBMISSION OF ACCOUNTS

The Financial Statements numbers 1 to 4 with Notes to the Accounts were first submitted by the Office of the Accountant-General of the Federation to my Office on the 31st May, 2013 and re-submitted on the 19th September, 2013.The submissions in May and September, 2013 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) means 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 31st March, 2013 considering my responsibility under section 85(5) of 1999 Constitution (As Amended). This had been subject of my report since 2010 without any positive response.

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

i) 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.

ii) In the light of the fact arising from the observations in the previous years' Annual Reports of the Auditor-General for the Federation, it is hereby suggested that the Accountant-General of the Federation, should put action in place to seek for the amendment of the this Section by National Assembly.

2.03 STATEMENT OF ASSETS AND LIABILITIES – No. 2

During the audit examination of the Statement of Assets and Liabilities as at 31st December, 2012 (Statement No. 2.0), the following observations were made:-

ASSETS

2.04 Liquid Assets

2.05 Non Disclosure of the Closing Balance of US$111,028,343.61 (N17,239,370,912.32) in the Statement of Assets and Liabilities No.2

The closing balance of the J. P. Morgan Chase Bank Statements in the sum of US$111,028,343.61 (N17,239,370,912.32) at the end of 31st December, 2012 was not disclosed in the Statements of Assets and Liabilities in the year under review. This non disclosure was subject of previous years' Annual Reports of the Auditor-General for the Federation.

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

i) Explain the reasons for retaining the large amount of US$111,028,343.61(N17,239,370,912.32) in the J. P Morgan Account instead of transferring the amount to CRF Account.

ii) Explain the reasons for non disclosure of the closing balance of US$111,028,343.61(N17,239,370,912.32) in the Statements of Assets and Liabilities.

2.07 Cash Balances of Trust Fund and Other Funds (Public Funds) Note 13- N896,137,424,913.07

2.08 Non Compliance with Pension Reform Act 2004 on Retirement Benefit Bond Redemption Fund Note 13

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

i. It is disturbing and worrisome that the issue of wrong treatment and non-adherence to the New Pension Reform Act 2004 Sect. 29 (1) in respect of Retirement Benefit Bond Redemption Funds still continued in 2012 despite my Audit Reports on this issue since 2004. It is therefore with constrained that this observation had to be mentioned again because no action had been taken on the previous reports and the mandates for payments of Pension Bond Redemption had not changed.

The wrong treatment and non-adherence to the Law as provided in Section 29 (1) which stipulates that "CBN should **establish, invest** and **manage** the Funds", instead, each year the mandates had been that the beneficiary was National Pension Commission contrary to Section 29 (1). This situation has therefore resulted in CBN not been aware of its responsibilities under the Law and equally too making OAGF not having Investment Ledgers since there was no evidence of the Investment of the Fund.

ii. According to Note 13 the total amount of N105,541,737,800.00 was paid in 2012 into Redemption Fund Account No. 10140800-32 with

Central Bank of Nigeria (CBN) opened in favour of National Pension Commission.

The sum of N105,541,737,800.00 which was reported wrongly was shown under Liabilities as part of the "other Public Funds" instead of disclosing the investment portfolio of the Funds . The implication of this treatment of this transaction was that the disclosure requirements and the correct treatment of the amount had not been fulfilled.

iii. Also the correct amount of N105,541,737,800.00 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. This amount to making efforts to implement the accounting treatment of the law in a wrong way, even when it was critically clear that total sum of N105,541,737,800.00 detailed in Note 13 of the Financial Statements paid into the Fund for the year 2012 was not invested.

iv. Interestingly, the balance of N323,484,359,218.75 representing Pension Bond Redemption Fund, which was a charge on the Consolidated Revenue Fund; for the purpose of section 29(3) of the 2004 Pension Reform Act 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". The issue in question is that, by the virtue of this section of the Act, it means the amounts in this Fund is a liability on the Federal Government also the term Bond ought to be reflected as liability rather than as an asset. This had been subject of my previous year's reports without any positive response.

v. According to Note 13, 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". It was, however, observed that the investments portfolios in which the amounts in this Fund that yielded the sum of N7,710,262,123.09 was not disclosed. The said "Cash" was not reported in the Financial Statement. It was also noted in Note 13 that the amount of N54,275,232,847.50 and N105,541,737,800.00 for 2011 and 2012 respectively were not invested. Also there was neither cashbook nor CBN Bank Statements for the confirmation of these figures.

vi. 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 Section 29(2) of the Pension Reform Act 2004 thereby resulting to under remittance into the Fund.

vii. The true position was that the sum of N323,484,359,218.75 detailed below of which the sum of N105,541,737,800.00 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 and no interest
2005	NIL	No payment for 12 months and no interest
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 and no interest
2012	105,541,737,800.00	No interest
TOTAL	**323,484,359,218.75**	-

viii. The above analysis showed that the sum of N323,484,359,218.75 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.

ix. Also, in Note 13, the inflows into the Pension Bond Redemption Fund was reported to be N177,908,714,931.00. Further audit evidence and Note 13 revealed that the sum of N105,541,737,800.00 was confirmed as inflows from CRF into the Fund during the year. Therefore the inflow during the year should have been N105,541,737,800.00 and not N177,908,714,931.00 disclosed in Note 13 to the Financial Statements. It was also further observed that the figure for the inflow was arrived at by deducting the closing balance of 2011 from the amount of the inflows since 2006, (i.e. N323,484,359,218.27 minus N145,575,644,287.27).

x. The disbursement from the Fund that was reported to be **NIL** could not be true because there were evidence of payments by National Pension Commission since 2007 to 2012 to the Retirees. The Cashbook and Bank Statements of the Fund was not made available for audit.

2.09 The Accountant-General had been required to provide:

i) The investments ledgers maintained for the Fund from 2006 to 2012

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

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

iv) Explanation why the inflow during the year of N177,908,714,931.00 was disclosed in Note 13 to the Financial Statements instead of N105,541,737,800.00 paid from Consolidated Revenue Fund (CRF).

v) The actual disbursement from the Fund including Cashbook and Bank Statements of the Fund.

vi) Explanation for the non compliance with Section 29(1) of the Pension Reform Act 2004.

2.10 <u>Idle Fund in the Account of NITEL/M-TEL Severance</u>

The audit examination of Statement of Transcripts of Account for NITEL/ M-TEL Severance for the year under review revealed various funds released into this Account in the Sum of N483,883,212.52 between 1/11/12 to 30/11/12, with an opening balance of N8,072,838,175.63 from 24/1/12.

Further examination confirmed that there was no expenditure in this account that had fresh funding of N483,883,212.52. This was one of the idle funds that could have been effectively used in the other sector of the economy, dearly in need of fund.

2.11 The Accountant-General of the Federation has been requested to explain the position of the closing balance of the idle fund of N8,556,721,381.15 and efforts being made to either invest it or deploy idle fund to needy areas of the economic for effective and economic utilization of fund for better result and advantage.

2.12 <u>Inflow of N830,618,257,716.14 and Disbursements (Expenditure) of N529,634,786,524.62 from the 29 Funds and Levies: Note 13</u>

Examination of Note 13 of the Financial Statement showed that:

i) **Special Accounts without Inflows and Outflows**

It was observed that four (4) out of twelve (12) of the Accounts in Note 13 as listed below funds (i.e. IMPL Committee on FGN Landed Property, 30% Levy on Sanitary Pool Account, 30% Levy on Wines

Spirits, Cheque Operational Account) had no inflow and outflow. This is considered worrisome, considering the sources and purposes of these levies and Fund. Also, it was not possible to confirm the individual inflows, outflows and closing balances into the remaining eight (8) Accounts, because the Bank Statements were not produced for audit

- IMPL Committee on FGN Landed Property
- 30% Levy on Sanitary Pool Account
- 30% Levy on Wines Spirits
- Cheque Operational Account
- Consolidated pool Account
- Monetisation (Fixed Assets)
- Monetisation (Motor Vehicles)
- FCT House Sales Proceed Account
- Custom Textile Levy Pool
- Cement Levy (Nigeria Custom Service)
- Privatisation Proceeds Account
- Accountant-General- Cheque Optional Account

The inference is that the objectives of establishing the levies and funds will be impossible to achieve, which defeats the whole essence of the ideals.

ii) **ECOWAS Levy Account**

Further examination of the bank statement of ECOWAS Levy Account showed that a closing balance of N38,061,889,973.34 used as at 31st December, 2012 was the closing balance on the bank statement as at 30th May, 2012. Whereas, an amount of N331,445,658.39 was disbursed from the Fund on 9th August, 2012 vide mandate No. FD/LP 2009/62/CC/329/DF. This means that the closing balance of N38,061,889,973.34 reported in the Financial Statements is doubtful and could not be confirmed because of the fact that the bank statements from 1st June to December, 2012 were not made available for audit.

iii) **7% Port Levy Fund**

It was reported in Note 13, that the 7% Port Levy Fund had disbursement of N15,792,505,696.59 in the year under review. Further examination revealed that the sum of N20,030,212,539.63 as detailed below were disbursed to various organisations that are beneficiaries of the Fund through CBN vide Mandates issued by the Accountant-

General of the Federation. This action resulted to a difference of N4,237,706,843.04 in respect of disbursement not recorded in Note 7.

S/N	MDA	Mandate Ref	Amount (N)
i.	Raw Material Research Dev.	FD/LP2012/27/12/DF	785,350,077.32
ii.	Nigeria Shippers Council	FD/LP2012/52/1/DF	736,002,612.28
iii.	Fed. Airports Authority	FD/LP2012/33/9/DF	197,389,860.16
iv.	Nigeria Export & Import Bank	FD/LP/2012/941/17/DF	1,743,620,539.74
v.	Nigeria Export & Import Bank	FD/LP2012/96/1/ DF	417,348,771.18
vi.	Nigeria Custom Service	FD/LP2009/62/cc/309/DF	227,865,117.72
vii.	Nigeria Port Authority	FD/LP2012/53/1/20/DF	2,944,010,449.14
viii.	Nigeria Port Authority	FD/LP/2012/53/19/DF	2,152,939,073.26
ix.	Nigeria Air Port Authority	FD/LP2012/33/1/20/DF	114,612,367.59
x.	Nigeria Shippers Council	FD/LP2012/52/23/DF	538,234,768.32
xi.	Raw Material Research	FD/LP2012/27/DF	566,887,860.21
xii.	Nigeria Export & Import Bank	FD/LP2012/54/24/DF	297,770,476.05
xiii.	Nigeria Shippers Council	FD/LP2012/52/33/DF	444,878,708.25
xiv.	Raw Material Research	FD/LP2012/27/36/DF	468,630,462.51
xv.	Nigeria Port Authority	FD/LP2012/53/31/DF	1,779,514,832.99
xvi.	Nigeria Custom Service	FD/LP2012/63/cc/316/DF	353,956,947.41
xvii.	Raw Material Research	FD/LP2012/27/1/47/DF	954,566,629.94
xviii.	Nigeria Shippers Council	FD/LP2012/52/1/44/DF	909,073,666.79
xix.	Nigeria Custom Service	FD/LP2012/62/cc/329/DF	404,390,649.30
xx.	Nigeria Custom Service	FD/LP2009/62/cc/330/DF	325,658,203.57
xxi.	Nigeria Custom Service	FD/LP2009/62/cc/296/DF	367,410,132.86
xxii.	Nigeria Export Promotion Council	FD/LP2012/54/51/DF	500,029,796.55
xxiii.	Nigeria Export Promotion Council	FD/LP2012/96/44/DF	246,191,108.39
xxiv.	Nigeria Export Promotion Council	FD/LP2012/54/60/DF	480,452,145.40
xxv.	Nigeria Shippers Council	FD/LP2012/57/DF	839,756,577.23
xxvi.	Raw Material Research	FD/LP2012/59/DF	900,330,434.02
xxvii.	Nigeria Custom Service	FD/LP2009/62/cc/11/357/DF	333,340,271.45
	Total		**20,030,212,539.63**

Further examination revealed that the under- listed Mandates amounting to N4,259,209,044.40 issued to CBN were not recorded in the Statement of Affairs submitted for audit. This therefore means that the amount of N15,972,505,696.59 shown in Note 13 as disbursement from the Fund in the year 2012 was doubtful.

S/N	Date	MDA	Mandate Ref	Amount (N)
i.	21/2/12	Nigeria Export & Import Bank	FD/LP/2012/941/17/ 21/2/12	1,743,620,539.74
ii.	30/4/12	Nigeria Custom Service	FD/LP2009/62/cc/309/DF	227,865,117.72
iii.	9/5/12	Nigeria Air Port Authority	FD/LP2012/33/1/20/DF	114,612,367.59
iv.	9/5/12	Nigeria Shippers Council	FD/LP2012/52/23/DF	538,234,768.32
v.	27/6/12	Nigeria Shippers Council	FD/LP2012/52/33	444,878,708.25
vi.	27/6/12	Raw Material Research	FD/LP2012/27/36/DF	468,630,462.51
vii.	24/7/12	Nigeria Custom Service	FD/LP2012/63/cc/316/DF	353,956,947.41
viii.	19/9/12	Nigeria Custom Service	FD/LP2009/62/cc/296/DF	367,410,132.86
	Total			**4,259,209,044.40**

2.13 The Accountant-General had been required to provide:

i) The sources of the individual inflow and outflow figures in respect of each of the twelve (12) Funds and Levies.

ii) The Bank Statements from January 2012 to December 2012 of all the twelve (12) Funds and Levies should as a matter of urgency be made available for audit examinations.

iii) An explanation for the reasons for non-collection of the levies into each of the four (4) accounts that had no inflows and outflows including their Bank Statements from January 2012 and December 2012.

iv) The bank statements from 1st June to December, 2012 on ECOWAS Levy Account should be produced for examination.

v) The list of beneficiaries of Privatization Proceeds Account in the sum of N10,504,607,223.47 from Bureau of Public Enterprises (BPE). In the absence of non provision of the list of beneficiaries of Privatization Proceeds Account, the sum of N10,504,607,223.47 should be credited into CRF Account.

vi) An explanation for the reasons for difference of N4,259,209,044.40 in respect of disbursement not recorded in Note 7.

2.14 Cash Held by Ministries, Department and Agencies - N138,732,887,922.71 (Note 15)

During the examination of the "Cash held by Ministries and Agencies (Note 15)" the following observations were made:

i) The analysis of the closing balances in Note 15 as detailed below showed that seven (7) MDAs had closing balances of over N1,000,000,000.00 as at 31st December, 2012. This meant there was poor budget performance on the part of the affected MDAs and others below N1,000,000,000.00.

S/N	MDAs	Closing Balance N
i	State House	23,148,783,258.12
ii	Federal Ministry of Health	3,293,305,489.25
iii	National Judicial Council	1,945,920,624.33
iv	Federal Inland Revenue Service	14,661,785,240.01
v	Ministry of Power	65,115,620,752.73
vi	Department of Petroleum Resources (DPR)	1,212,115,347.29
vii	INEC	1,322,406,441.11
	Total	**110,699,937,152.84**

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 N14,661,785,240.01 for Federal Inland Revenue Services (FIRS) as at 31st December, 2012 which was the balance brought forward from 2009, 2010 and 2011 financial years was not correct, because from audit findings, FIRS did not submit Transcripts of Accounts for the Financial 2009, 2010, 2011 and

2012.The Cash Book, Bank Statements and Bank reconciliation statement were not made available for audit confirmation. Also, neither the Transcript of Accounts of Federal Inland Revenue Service nor its audited Financial Statements were made available for audit review.

2.15 The Accountant-General had been required to:

i) Explain why the closing balance of N14,661,785,240.01 were reported in Note 15 for FIRS, despite non submission of Transcripts by FIRS since 2009.

ii) Provide the Transcripts of Accounts and audited Financial Statements for audit review. Also the Cash Book and Bank Statements of Federal Inland Revenue Service should be provided to confirm the existence of the amount of N14,661,785,240.01 as at 31st December 2012.

iii) Provide the reasons for having large closing balances in MDAs Accounts yearly, which impede development.

INVESTMENTS AND OTHER CASH ASSETS

2.16 Federal Government Investments (MOFI)– N385,015,737,148.22 (Note 17).

In the audit examination of Note 17 of the Financial Statements the following observations were made:

2.17 Investment In Manufacturing Industries-N8,224,239,373.00 – Note 17A

The figure of N8,224,239,373.00 as listed in Note 17A of the Financial Statements was in respect of eleven (11) companies which Federal Government had investments. The authenticity of the figure in respect of each of the eleven (11) companies as detailed below could not be confirmed as there were no documents to confirm the sum of N8,224,239,373.00.

S/N	Name Of Company	Amount
		=N=
i.	Ajaokuta Steel	1,049,407,512.00
ii.	Anammco	14,277,083.00
iii.	National Iron Mining Co.	500,000.00
iv.	Dunlop Industry	9,799,978.00
v.	Ofada Veetee	67,043,800.00
vi.	Nigeria Romanian	3,000,000.00
vii.	Seronwood Industry. Ltd	2,440,000.00
viii.	Pace Setter Farms	63,450,000.00
ix.	Peugeot Automobile Nig.Ltd	7,350,000.00
x.	N.N.P.C	6,997,971,000.00
xi.	Nigerian Uranium Co.	9,000,000.00
	Total	**8,224,239,373.00**

2.18 The Accountant-General had been required to provide documentary evidence to confirm the figure against each of the eleven companies listed in Note 17A.

2.19 Investments In Service Industry- N51,593,575,940.00 (Note17B)

Audit examination of Note 17B to the Financial Statements revealed the following:

i) It was stated that the Federal Government shares 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) There is no name called Posting and Telecomm (P&T) in the country, the new name is NIPOST and therefore the figure of N2,800,000,000.00 reported against P&T is doubtful. Also Federal Government had investment of N3,100,895,307.00 in NIPOST.

2.20 The Accountant-General had been required to provide:

i) The percentage of share invested by the Federal Government in NITEL.

ii) The existence of P&T Ltd and the amount invested.

2.21 Investment in Financial Institutions- N93,430,415,662.53 and N889,166,666.00 (17C)

Audit findings from Note 17C showed that:

i) The under-listed Institutions are no more in existence

S/N	Name of Institution	Amount
		N
a	Nigeria Bank of Commerce& Industry	233,416,520.00
b	Nig. Industrial Development Bank	798,805,136.00
c	NIDB Managed Fund	117,737,779.00
d	Continental Merchant Bank	37,093,252.00
e	Fed. Mortgage Fin. Bank	205,400.000.00
f	Nig. Merchant Bank	30,000,000.00
	Total	**1,217,052,687.00**

This then confirmed that the total sum of N1,217,052,687.00 against the seven (7) Institutions in Note 17C was fictitious because of the non-existence of the Institutions. This makes the total sum of N93,430,415,662.53 not to be the true situation as at 31st December, 2012.

ii) In to Note 27, it was reported that the actual expenditure of Bank of Industry, Nigerian Export Import Bank, National Economic Recovery

Fund and Nigerian Agricultural Cooperative & Rural Development as stated below were Charges upon Capital Supplementation. There is need to know the reasons for these amounts for the Banks, as to whether it was equity share of the Federal Government in each of the Banks. These amounts were not reported in Note 17C.

S/N	Details	Amount N
i	Bank Of Industry - MOFI Share Of Bank Recapitalisation For 2009 & 2010	991,453,157.04
ii	Nigerian Export - Import Bank - Share Of Equity	991,453,157.04
iii	National Economic Recovery Fund	800,200,000.06
iv	Nigerian Agricultural Cooperative & Rural Development Bank (NACRDB)	772,058,309.51
	Total	**3,555,164,623.64**

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

i) Provide evidence of existence of these companies and recoup the investments and loans in non existing companies.

ii) Provide documentary evidence of the source of the amounts against the sixteen Institutions.

iii) Confirm whether the actual expenditure in 2012 for each of the Bank was for Federal Government Contribution of equity share in the recapitalization of the Banks.

iv) Provide the AIEs and Mandates for the payment of the total amount of N3,555,164,623.64 for the four Financial Institutions.

2.22 <u>Principal Loan Amount Converted to Federal Government Nigeria Equity Holdings</u>

The Debt Management Office (DMO) 2012 Annual Report, indicated on page 81, that the principal loan amount of Nigerian Agricultural Co-operation and Rural Development Bank Ltd. (BOA) and Bank of Industry (BOI) of N5,000,000,000.00 each were converted to FGN Equity Holdings.

However, in the audit examination of Note 17 which is for Loan and Investment, there was no evidence of the equity conversion. This amounted to non-disclosure of the vital information and under-statement of the amount of N10,000,000,000.00 of FGN Equity Holdings in the two Banks in Note 17. There was no evidence of the number of shares equivalent to the equity holdings of FGN in these two Banks. Also no evidence of the share Certificates for the two Banks, to confirm the ownership and the true position of converting the loans to equity.

Furthermore, it was stated that Federal Mortgage Bank of Nigeria Principal Loan of N5,000,000,000.00 was converted to “non interest bearing facility”.

There was no evidence of this transaction in Note 17 of the Financial Statement. This amounted to under-statement of the amount of loans by N5,000,000,000.00.

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

(i) Inform the DMO to provide all the documents and approval for the conversion of Loans to FGN's Equity Holdings for the two banks i.e. Nigerian Agricultural Co-operation and Rural Development Bank Ltd. (BOA) and Bank of Industry (BOI).

(ii) Provide the Share Certificates and number of shares equivalent to N5,000,000,000.00 each of the two Banks.

(iii) Explain the reasons of non disclosure of this transaction in Note 17.

(iv) Provide the evidence of this non bearing interest loan of N5,000,000,000.00 in respect of Federal Mortgage Bank in the Financial Statement.

(v) Communicate these observations to BOA, BOI and Federal Mortgage Bank for the two Banks in order to confirm the actualisation of these transactions claimed by DMO.

2.24 <u>FGN- External Investments – ₦15,243,426,385.00 (NOTE 17D):</u>

Audit findings from Note 17D showed that:

i) The list of the seventeen (17) companies in the Statement of External Investments given at Note 17D to the Financial Statements showed that these companies were based outside Nigeria in which Federal Government has investment totalling ₦15,243,426,385.00. The share certificates to authenticate the Federal Government ownership in the companies were not produced for sighting.

ii) Included in the figure of ₦15,243,426,385.00 was the sum of ₦2,313,523,000.00 being additional investment in Royal Simunye Sugar Co. There was no documentary evidence of the payment of ₦2,313,523,000.00 for the additional investment.

iii) The returns on Investment collected by Revenue and Investment Department did not reveal that revenue was collected from Royal SW Sugar Co and African Reinsurance Corporation.

iv) There was no evidence of returns on the investments from the remaining twelve companies.

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

2.25 The Accountant-General had been required to:

i) Provide evidence of payment of the sum of ₦2,313,523,000.00 for additional investment in Royal Simunye Sugar Co.

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 on investments from the remaining companies should be provided.

iv) Provide explanation for the non reporting of revenue from Royal SW Sugar Co and African Reinsurance Corporation if any.

2.26 **Investment Forfeited to the Federal Government – N1,230,287.00 (Note 17E):**

The Statement of Investments forfeited to the Federal Government given at Note 17E to the Financial Statements revealed that the sum of N1,230,287.00 was in respect of investments in 25 (twenty-five) companies forfeited to the Federal Government. A close examination of these companies shown in the Statement revealed that there is need for the Accountant-General of the Federation to confirm the true position of 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 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. There were no movements in these figures over the years and this had been subject to my reports since 2004 without any positive response.

2.27 The Accountant-General had been required to:

i) State efforts being made to dispose the investments after due process, 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 of the twenty five companies for verification.

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

2.28 **Grant to Government Companies- N10,633,132,572.00 (Note 17H-17J)**

It was observed that the documentary evidence to authenticate the grants totaling N10,633,132,572.00 granted to government companies as listed in Notes 17H to 17J was not produced for audit verification. It is pertinent to note

that this observation had been subject to my previous reports without positive response.

2.29 The Accountant-General had been required to write letters of confirmation to all the government companies to confirm the authenticity of N10,633,132,572.00. The copies of the responses should be provided for audit verification.

2.30 **<u>Non Recovery of Principal Loans and Cumulative Interest Overdue for Repayment- N162,689,359,435.00.(17K)</u>**

Audit examination of Note 17K to the Financial Statements showed that:

i) There was no movement in the loan figures granted to majority of the organizations 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.

ii) Further examination revealed that, the Federal Housing Authority was granted the total sum of ₦7,291,336,930.09 (Note 17K) 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, 2012.

The total sum of ₦7,291,336,930.09 which was the principal loan did not include cumulative interest of ₦1,096,183,863.00 previously stated in the 2008 Financial Statements. Federal Housing Authority was involved in massive sale of houses from which it could have easily liquidated the loan if the Management was desirous of doing so. This was one case out of many of such defaulting Organizations shown in Note 17K. This has been subject of my reports since 2002 with no positive response.

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

i) Explain why there was no return inform of interest on Loans of N162,689,359,435.00 granted by Federal Government during the year.

ii) Disclose the cummulative interest in respect of the loan of ₦7,291,336,930.09 granted to Federal Housing Authority and to ensure the recovery of the principal loan.

i) 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 17K.

2.32 Companies with None Performing Loans

Audit examination of records of the fifteen (15) companies listed hereunder revealed that there was no repayment of Loans and cummulative interests amounting to ₦156,917,072,494.00 as detailed below during the year under review.

S/N	Companies	Principal	Cum. Interest	Total (Principal + Cumulative Interest)
		₦	₦	₦
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	6,200,000,000.00	00	6,200,000,000.00
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	10,751,500,000.00	00	10,751,500,000.00
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	Nig. Railway Corporation	2,593,301,985.00	00	2,593,301,985.00
xi	Fed. Airport Auth. of Nig	2,017,121,725.00	00	2,017,121,725.00
xii	NITEL PLC	42,395,300,872.00	00	42,395,300,872.00
xiii	Nig. Build. & Rd. Res. Inst.	42,933,333.00	00	42,933,333.00
xiv	Nig. Uranium Co.	30,748,000.00	00	30,748,000.00
	Total	**156,917,072,494.00**	**00**	**156,917,072,494.00**

There were no figures for the cummulative interest on the loans on all the fourteen (14) companies listed above. This has been subject of my reports since 2002 with no positive response.

2.33 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.

2.35 Privatized Companies with Outstanding Loans

It was observed from Note 17K to the Financial Statements that a total sum of ₦2,307,231,426.00 was in respect of outstanding loans with none of them having cummulative interest in the five (5) privatised 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. This has been subject of my reports since 2002 with no positive response.

	Companies	Principal	Cum. Interest	Total (Principal + Cum. Interest)
S/N		₦	₦	₦
i	Peugeot Automobile Ltd	850,000,000.00	00.00	850,000,000.00
ii	African Continental Bank (Distressed)	17,625,000.00	00.00	17,625,000.00
iii	Nig. Nat. Shipping Line	856,144,342.00	00.00	856,144,342.00
iv	Ukpilla Cement Company	2,030,599.00	00.00	2,030,599.00
v	Steyer Nigeria Ltd.	581,431,485.00	00.00	581,431,485.00
	Total	**2,307,231,426.00**		**2,307,231,426.00**

2.34 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 cumulative interests in the five (5) privatized companies are recouped from the new owners of the companies.

ii Make the records of loans together with the cumulative 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, the records of the loan together with the cumulative interest should be made available to the Nigerian Deposit Insurance Corporation.

iii Explain the non disclosure of cumulative interests on all the companies.

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

Share Certificates of all quoted companies listed in Notes 17A to 17C 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.

2.36 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.

2.37 **Outstanding Imprest – N365,246,690.54 (Note 18).**

Audit findings showed that twenty one (21) MDAs had the outstanding net debit balances totaling N365,246,690.54 as at 31st December, 2012 instead of NIL balances in their imprest accounts. It was further observed that thirteen (13) 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 imprest must be retired on or before the 31st December of the Financial year in which they were issued, while Special Imprest 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.

2.38 **MDAs with Credit Balances of Imprest**

The records examined and the figures in Note18, showed that two (2) MDAs 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.

List of MDA's with Credit Balances

S/N	MDAs	Closing Balances As At 31st Dec. 2012	Closing Balances As At 31st Dec. 2011	Remarks
i	Overseas Missions	(17,339,970.86)	(17,339,970.86)	No Movement
ii	Fed. Judicial in Service Commission, Abuja	(164,000.00)	(164,000.00)	No Movement
	Total	**-17,503,970.86**	**-17,503,970.86**	

2.39 The Accountant-General of the Federation has been requested to explain the discrepancies and requested as a matter of utmost urgency recover the outstanding imprest 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.

2.40 **Unretired Advances- N94,955,428.61 (Note 19)**

It was observed that there was a decreased in movement in the figure of outstanding advances of N94,955,428.61 in 2012 compared with N71,844,040,338.33 in 2011. This represent a decrease of N71,749,084,909.72 over 2011 figure. This is commendable but efforts should be made to reduce to NIL.

Some MDAs listed below showed increase in outstanding advances over 2011 comparative figures and others showing no movement which was an evidence of no retirements.

		Closing Balance	Closing Balance	Increase	%
S/N	**List Of MDAs For 2011 Accounts**	**2012**	**2011**		**Increase**
		N	**N**	**N**	
i.	Federal Ministry Of Foreign Affairs	113,957,201.71	113,957,201.71	0.00	No Movement
ii.	Ministry Of Interior	128,395,540.49	81,981,633.49	46,413,907.00	56.62
iii.	OHCS (Pension Office)	27,143,575.90	27,143,575.90	0.00	No Movement
iv.	Ministry Of Co-Op & Integration In Africa	150,237,734.92	150,237,734.92	0.00	No Movement
v.	Investment And Securities Tribunal	5,532,334.85	5,532,334.85	0.00	No Movement
vi.	Industrial Arbitration Panel	80,517,647.79	80,517,647.79	0.00	No Movement
vii.	Ministry Of Mines And Steel	243,747,711.41	190,858,372.41	52,889,339.00	27.71
viii.	Federal High Court-Lagos	844,611,153.33	539,936,165.85	304,674,989..48	56.435
ix.	National Industrial Court	59,276,931.81	59,276,931.81	0.00	No Movement
x.	National Judicial Institute - Abuja	62,519,572.20	62,519,572.20	0.00	No Movement
	Total:	**1,715,939,404.41**	**1,311,961,170.93**	**99,303,246.00**	

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.

This large increase in a year in respect of outstanding advances might mean that the Accountant-General of the Federation had lost control over the procedures as to the checks on outstanding advances.

2.41 Outstanding Advances with Credit Balances

In Note 19, 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, 2012. Also was the fact that some of the credit balances had no movement in their figures, which suggests that these figures may not be reliable to show the true position in many of the MDAs.

S/N	MDAs	Closing Balance 2012 ₦	Closing Balance 2011 ₦
i.	Ministry of Culture and Tourism	-1,166,248,439.83	71,148,631.43
ii.	National Bureau of Statistics.	-45,179,059.00	00
iii.	Police for Motion & Comd.	-34,790.09	-34,790.09
iv	National Bio Tech. Dev. Agency	-1,147,622,.80	-1,147,622,.80
v	Nigerian Immigration Services	-18,996,147.89	00
vi	Overseas Mission	-1,038,883,283.52	-1,038,883,283.52
vii.	Customary Court of Appeal	-15,575,336.00	00
viii.	Ministry of Power	-763,875,422.74	-764,180,522.74
ix	Code of Conduct Bureau	-6,150,409.94	8,826,590.06
	Total	**-3,054,942,889.01**	**-1,723,123,374.86**

2.42 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.

2.43 Revolving Loans – N28,858,718,152.25 (NOTE 20):

The audit examination of Note 20 and the Transcripts of Accounts of the relevant MDAs showed the following:

i) In the case of Federal Government Staff Housing Loan in Note 20, the repayment was too small for the benefit of the loan to be available for others.

ii) There was no repayments in respect of Federal Ministry of Agriculture-Fertilizer of N34,627,254,356.33, Federal Ministry of Agriculture -DRG of N1,036,504,704.77 and National Poverty Eradication Programme of N1,819,986,000.74 respectively.

iii) Also the credit balances of N8,641,677,137.87 and 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.

iv) 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.

v) Audit examination also revealed that, whereas, the Transcript of Accounts of NAPEP had no receipt and payments during the year under review, the Financial Statement recorded a N9,880,983.24 receipt during the year.

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

i) Provide the reasons for the credit balance of N70,000.00 for Federal Ministry of Health and N8,641,677,137.87 for Federal Staff Housing Loans Board.

ii) Provide reasons for no repayment in DRG Federal Ministry of Agriculture.

iii) Provide reasons for low repayment in respect of Fertilizer

iv) Confirm more importantly these amounts and make available, the Bank Statements of each of the Revolving Loans for audit.

v) Communicate to the Federal Ministry of Agriculture and NAPEP to explain the Nil repayment in the year from total sum of Fertilizer, DRG and National Poverty Eradication Programme of a total sum of N34,627,254,356.33, N1,036,504,704.77 and N1,819,986,000.74 respectively.

vi) Provide reasons for the differences between the Transcripts of Accounts of NAPEP and Note 20 figure of N9,880,983.20.

LIABILITIES

2.45 Public Funds

2.46 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.

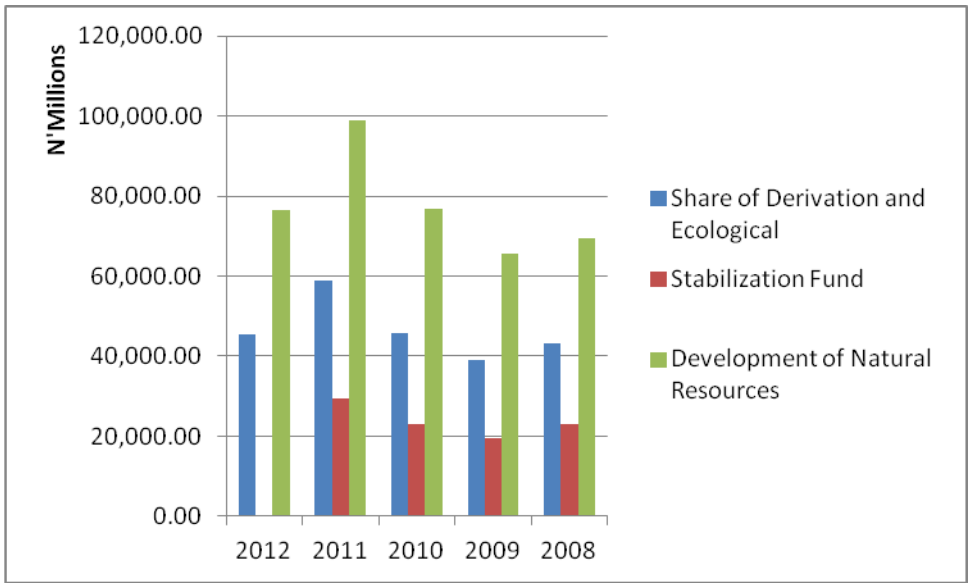
The inflows into these Funds came directly from the Federal Government's share of the Federation Account during the year as follows:-

Nature of Funds	₦
Share of Derivation and Ecology	45,570,680,632.53
Stabilization	22,785,340,316.28
1.68% Development of Nat. Resources	76,558,743,462.66
Total	**₦144,914,764,411.47**

Below are the comparative figures for the 5 years from period 2008 to 2012.

Analysis of Receipts into Special Funds from FAAC 2008 – 2012
Financial Years Deducted from Federal Government Share

Nature of Funds	Amounts Received				
	2012 ₦	2011 ₦	2010 ₦	2009 ₦	2008 ₦
Share of Derivation and Ecological	45,570,680,632.53	58,810,709,955.47	45,761,020,631.50	39,023,357,671.75	43,283,974,803.17
Stabilization Fund	22,785,340.316.28	29,415,354,977.73	22,870,510,315.76	19,511,678,835.12	22,923,840,075.67
Development of Natural Resources	76,558,743,462.66	98,801,992,725.20	76,878,514,660.93	65,557,775,788.97	69,437,197,008.53
Total	**144,914,764,411.47**	**187,028,057,658.40**	**145,520,045,608.19**	**124,092,812,295.84**	**135,645,011,887.37**



2.47 Non Establishment of an Agency to Administer the Ecological Fund

It was observed that a total sum of N430,364,465,266.01 as detailed below was deducted from the Federation Account to Ecological Fund from June

1999 to December 2012. 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
2012	45,570,680,632.53
Total	**430,364,465,266.01**

2.48 The Accountant-General of the Federation had been requested to draw the attention of the Federal Government through the Honourable Minister of Finance to non establishment of the Agency to administer the Ecological Fund in line with the aforementioned section of Revenue Allocation Act, 1982.

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

It has been observed over the years that the amounts totaling ₦144,914,764,411.47 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 its 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.

2.50 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.

2.51 Non-Repayment of Loan of N207,588,085,668.92 in 2010 from Development of Natural Resources Fund (Note 25)

It was reported in 2010 of my Report that the sum of 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 PHCN 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**

It is worrisome and surprising that thirty (36) months after and as at the time of re-submitting the 2012 Financial Statements to me on 19th September, 2013 the sum of N127,588,085,668.92 had not been paid back to the accounts of Development of Natural Resources Fund. Also additional sum of N80,000,000,000.00 was borrowed from Development of Natural Resources and credited into the CRF Bank Statements on 24th August 2012. The loan was meant to fund the shortfall in capital expenditure

It should be noted that Development of Natural Resources Fund is to be held by the Federal Government to provide financial resources to develop alternative mineral resources to oil and gas for the Nation.

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

2.52 The Accountant-General of the Federation had been requested to recover the loans with immediate effect and pay them back to the respective Funds and evidence of recovery should be forwarded to my office.

2.53 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 N438,091,743.93 for Police Reward Fund between 2011 and 2012. 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.

2.54 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. His response is still been awaited.

2.55 PROCEEDS FROM INTERNAL LOAN FGN/TREASURY BONDS N538,850,000,000.00- NOTE 22

In Note 22, of the Financial Statements, it was reported that the receipts and repayments in the year in respect of Internal Loan FGN/Treasury Bond were N538,850,000,000.00 and N19,170,000,000.00 respectively. This is contrary to the audited figures for receipts and payments of N684,750,446,351.76 and N18,542,992,577.90 as detailed below credited and debited into CRF Bank Statements. The audited figures were the total of various amounts credited and debited in the CRF Bank Statements as per advice by the Debt Management Office (DMO) to Central Bank of Nigeria (CBN) which represent the actual cash received and paid after deducting the reversals.

	Amount Received	**Amount Paid**
Month	**Audited Figure**	**Audited Figure**
	N	**N**
January	683,824,146.96	-
February	-	-
March	202,877,581,336.70	-
April	30,228,260,869.57	-
May	2,068,314,627.99	2,463,901,000.00
June	44,463,901,000.00	9,232,503,000.00
July	227,440,000,000.00	-
August	57,500,000,000.00	-
September	66,410,000,000.00	6,846,588,577.90
October	50,147,000,000.00	-
November	2,931,564,370.54	-
December	-	-
Total	**684,750,446,351.76**	**18,542,992,577.90**

2.56 The Accountant-General of the Federation has been requested to explain these anomalies. His response still been awaited.

2.57 Other Liabilities

2.58 Deposits: N1,730,770,500.28 NOTE 26

In Note 26 of the Financial Statements, it was observed that nine (9) MDA and eight (8) FPOs listed hereunder recorded debit balances in their Deposit Accounts as at 31st December, 2012, 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	16,200,000.00
v	Min. of Youth Development	97,158,853.82
vi	Tafawa Balewa Sq Mgt Board	238,820.06
vii	Fed. min of Health	36,035,094.37

viii	National Sports Commission	138,139,313.47
ix	Committee on Barracks Rehab	21,731,891.12
x	STF- Abuja	2,239,083,455.49
xi	FPO – Makurdi	166,732.00
xii	FPO- Port-Harcourt	421,335.42
xiii	FPO- Jos	43,950.00
xiv	FPO- Sokoto	13,203,310.98
xv	FPO- Akure	3,031,076.32
xvi	FPO- Asaba	4,808,101.96
xvii	FPO- Benin City	696,960.86
	Total	**3,140,814,327.14**

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 by the Accountant-General of the Federation.

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

i) Write to all the MDAs and FPOs listed above to explain how they came about debit balances for deposit accounts.

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

iii) Produce the cash books together with the Bank Reconciliation Statements from 1st January, 2012 to December, 2012 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.

iv) Carry out investigation and reconciliation meeting with the affected MDAs and FPOs to determine the true position of the deposit accounts. His response is still been awaited.

2.60 **<u>Statement of Public Debts of the Federal Government of Nigeria</u>**

During the audit examination of the summary of the Public Debts of the Federal Republic of Nigeria as at 31st December, 2012, it was confirmed that the public debt during the period under review was **₦7,550,998,158,900.00** as detailed below:-

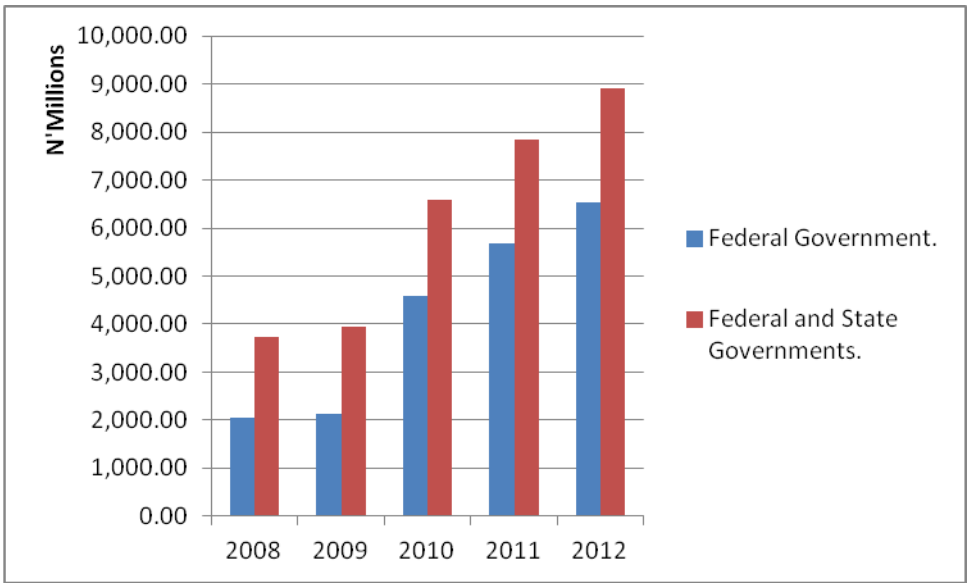
S/N	Particulars	Amount in USD	Naira Equivalent
i.	External Debt Stock	6,527,070,000.00	1,013,458,158,900.00
ii.	Internal Loans		6,537,540,000,000.00
	Total		**7,550,998,158,900.00**

Out of the total External Debts Stock of ₦1,383,649,787,500.00 (i.e. US$8,911,250,000.00), the Federal Government's share was ₦1013,458,158,900.00 (i.e. US$6,527,070,000.00). (See details in Note 21)

2.61 Federal Government and State Governments External Debt Stock

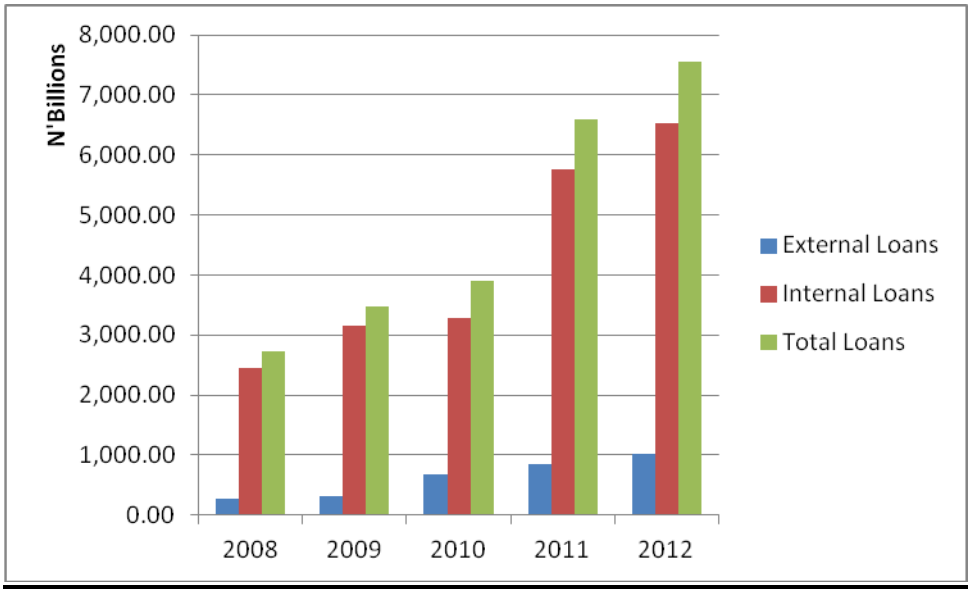
Below are the comparative figures for 5 years.

	2008 $	2009 $	2010 $	2011 $	2012 $
Federal Government.	2,059,979,127.97	2,126,584,804.23	4,578,770,000.00	5,666,580,000.00	6,527,070,000.00
Federal and State Governments.	3,720,360,400.01	3,947,297,536.35	6,579,474,815.97	7,831,873,174.42	8,911,250,000.00



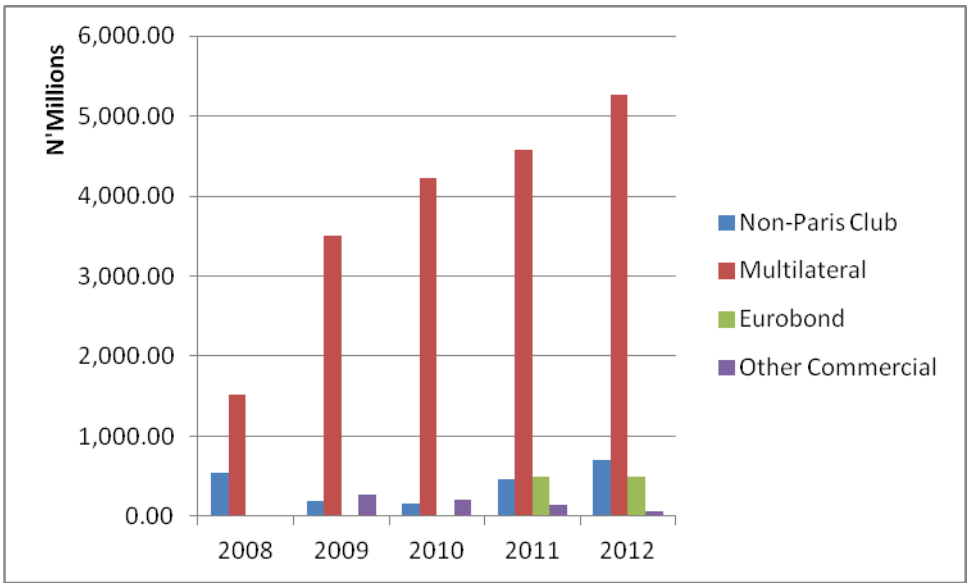
2.62 Federal Government Total Debt Stock

Year	External Loans		Internal Loans	Total Loans
	USD	Naira Equivalent		
		N	N	N
2008	2,059,979,127.97	269,342,270,982.08	2,460,437,166,836.97	2,729,779,437,819.05
2009	2,126,584,804.23	314,947,209,506.46	3,164,995,518,000.00	3,479,946,727,506.46
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
2012	6,527,070,000.00	1,013,458,158,900.00	6,537,540,000,000.00	7,550,998,158,900.00



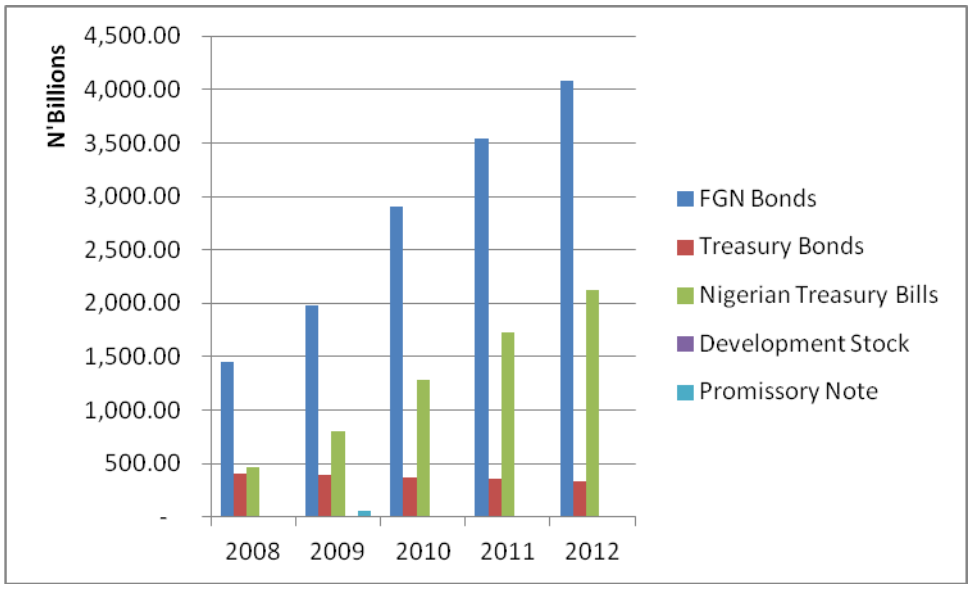
2.63 Composition of Federal Government External Debt Stock

Details	2008	2009	2010	2011	2012
	USD	USD	USD	USD	USD
Non-Paris Club	547,489,600.00	181,600,000.00	163,200,000.00	453,830,000.00	703,030,000.00
Multilateral	1,512,489,527.97	3,504,510,000.00	4,217,760,000.00	4,568,920,000.00	5,267,420,000.00
Eurobond	00	00	00	500,000,000.00	500,000,000.00
Other Commercial		261,190,000.00	197,810,000.00	143,820,000.00	56,630,000.00
Total	**2,059,979,127.97**	**3,947,300,000.00**	**4,578,770,000.00**	**5,666,570,000.00**	**6,527,000,000.00**



2.64 Composition of Federal Government Internal Loans

Details	2008	2009	2010	2011	2012
	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion
FGN Bonds	1,445.60	1,974.93	2,901.60	3,541.20	4,080.05
Treasury Bonds	402.26	392.07	372.90	353.73	334.56
Nigerian Treasury Bills	471.93	797.48	1,277.10	1,727.91	2,122.93
Development Stock	0.52	0.52	0.22	00.00	00.00
Promissory Note	00.00	63.03	00.00	00.00	00.00
Total	**2,320.31**	**3,228.03**	**4,551.82**	**5,622.84**	**6,537.54**



2.65 Consolidated Revenue Fund -Statement No. 3

2.66 Revenue:

2.67 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 the Financial Statements, there was no figure for expenditure in respect of Federal Inland Revenue Service because the audited Financial Report of the Organization was not available for consolidation. Further examination of allocation from 2012 Federation by Federation Account Allocation committee (FAAC) revealed that a total amount of N33,942,694,018.50 as detailed below was allocated to Federal Inland Revenue Service as cost of collection in 2012. This figure did not include other sources of 4% of cost of collection enjoyed by FIRS, such as 4% on FCTA Special Funds and Others.

This was the same excuse given in 2010 and 2011 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.

Month	FIRS 4%
Jan	1,881,343,293.91
Feb	1,663,183,967.50
Mar	1,431,891,009.80
Apr	1,980,697,637.39
May	1,872,364,169.62
Jun	2,443,458,143.05
Jul	7,498,455,833.52
Aug	5,585,038,546.06
Sep	2,862,641,626.31
Oct	2,044,073,307.38
Nov	2,906,492,035.56
Dec	1,773,054,448.40
Total	**33,942,694,018.50**

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

i) Provide explanation on why the funding and corresponding expenditure of Federal Inland Revenue Service was not reported nationally. The none reporting 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. Also in the computation of 4% cost of collection, figures should be holistic to include other sources outside the share from Federation Accounts.

ii) Provide, a schedule of revenue collected in 2012 inform of 4% cost of collection from Federation Account, 4% cost of collection other sources outside Federation Account and sources of their Internally Generated Revenue of Federal Inland Revenue Service (FIRS). Also the Federal Inland Revenue Service (FIRS) audited Financial Statements from 2010 to 2012 should be made available.

2.69 **<u>Short Fall in Consolidated Revenue Sub-Heads</u>**

Audit examination of the Statement of Consolidated Revenue Fund for the year ended 31st December, 2012, (Statement No. 3.0) revealed shortfall in revenue collection on eleven (11) Heads of Recurrent Revenue amounting to ₦1,124,820,027,791.65 as stated hereunder:-

Details	Actual	Budget	Shortfall
	N	N	N
Direct Taxes	158,027,390.90	4,235,862,000.08	-4,077,834,609.18
Royalties	2,688,810.00	419,608,485.33	-416,919,675.33
Fines	149,120,502.45	3,462,423,874.99	-3,313,303,372.54
Sales	665,100,967.80	10,514,430,126.98	-9,849,329,159.18
Earnings :	1,073,763,459.13	10,514,430,126.98	-9,440,666,667.85
Sales/Rent of Government Buildings:	159,529,868.44	593,446,337.51	-433,916,469.07

Sale/Rent on Lands and Others:	515,098,116.04	593,446,337.51	-78,348,221.47
Repayment: General:	612,391,988.23	17,279,390,612.78	-16,666,998,624.55
Investment Income	4,517,058,040.79	373,600,000,000.00	-369,082,941,959.21
Re-Imbursements	32,072,816.36	3,891,506,049.16	-3,859,433,232.80
Other Revenue Sources of the FGN	34,052,664,199.53	741,653,000,000.00	-707,600,335,800.47
Total	**41,937,516,159.67**	**1,166,757,543,951.32**	-1,124,820,027,791.65

2.70 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. His response is still been awaited.

2.71 <u>Partial and Non Compliance with Sections 22 and 23 of Fiscal Responsibility Act, 2007 – Payment Of 80% Operating Surplus to CRF</u>

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 seventeen (17) Agencies and non compliance by twenty four (24) 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	5,031,553,695.00
iii.	Bureau of Public Enterprises	
iv	National Agency for Science and Engineering Infrastructure.	
v	Nigerian Social Insurance Trust Fund	
vi	Corporate Affairs Commission	41,019,604.80
vii.	National Airspace Management Agency	48,861,006.00
viii.	Nigeria Unity Line	
ix.	NOTAP	
x.	Nigerian Shippers Council	70,000,000.00
xi.	National Maritime Authority	450,000,000.00
xii.	Raw Material Research and Development Council	
xiii.	Nigerian Civil Aviation Authority	
xiv.	National Sugar Development Council	15,334,000.00
xv.	Nigerian Postal Service	79,471,670.00
xvi.	Nigerian Ports Authority	15,000,000,000.00
xvii.	Federal Airport Authority of Nigeria	
xviii.	Nigeria Mining Corporation	
xix.	Nigeria Re-Insurance	
xx.	Niger Dock Nigeria Plc.	
xxi.	Securities and Exchange Commission	
xxii.	Nigerian Telecommunication	
xxiii.	National Automotive Council	
xxiv.	Nigerian Tourism Development	
xxv.	National Communication Commission	6,802,073,966.00
xxvi.	National Agency for Food & Drug Administration & Control.	185,104,520.00
xxvii.	NAN	14,750,000.00
xviii.	Federal Inland Revenue Service	

xxix.	Central Bank of Nigeria	114,237,257,078.60
xxx.	SON	
xxxi.	NDLEA	
xxxii.	NIWA	
xxxiii.	Bank of Industries	
xxxiv.	Urban Development Bank	
xxxv	Nigerian Export & Import Bank (NEXIM)	
xxxvi.	Federal Mortgage Bank	
xxxvi.	NTA	55,564,000.00
xxxviii	Nigerian Export Promotion Council (NEPC)	30,998,307.00
xxxix	Nuclear Regulatory Agency	42,350,467.50
xl.	National Inland Water Ways Authority	18,000,000.00
xli.	National Insurance Commission	610,000,000.00
	TOTAL	**142,732,338,314.90**

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.

2.72 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 seventeen (17) Agencies that paid their Operations Surplus to CRF during the year actually paid 80% required by Section 22 (2).

2.73 <u>Expenditure</u>

2.74 <u>Expenditure for NHIS,</u>

It was observed that a total amount of N52,865,434,727.63 as detailed below was released to NHIS. Further investigation revealed that the NHIS was not one of the third parties deductions in IPPIS pay slips.

Details	**Amount (N)**
NHIS- Civilian	32,245,799,783.63
NHIS- Military	20,619,634,944.00
Total	**52,865,434,727.63**

This item of expenditure paid out of CRF Accounts, which was not reported in the Statements of Consolidated Revenue Fund, also there was no evidence to show that the sum of ₦52,865,434,727.63 for NHIS, was added to gross personnel costs of all the MDAs.

2.75 The Accountant-General had been required to explain why the sum of ₦52,865,434,727.63 for NHIS was not reported as expenditure in the Financial Statements.

2.76 **Payment of Contributory Pension – Employer and Employee of Military Pension N17,926,621,167.00, Note 5**

In the examination of the CRF Bank Statements and Funds released by the Office of the Accountant-General of the Federation, through mandates the sum of N17,926,621,167.00 and N17,926,621,167.00 totalling N35,853,242,334.00 as analysed in this report, was for the expenditure of the employer and employees of the Military Personnel respectively. A further examination, however, revealed that the Military Personnel have disengaged from the Contributory Pension which necessitated the provision of N7,419,510,617.00 for Military Personnel Returnees from Contributory Scheme in 2012 Appropriation Act. This amount was appropriated for under Service Wide Vote.

The inference of this Appropriation of N7,419,510,617.00 for the Military Returnees from Contributory Scheme amounted to double provisions for the same expenditure. In this respect therefore the monthly payment of employer and employees Military Contribution was not necessary in view of the provision in the Service Wide Vote and disengagement from Contributory Pension.

Also the monthly funding of Employer (FGN) and Employee of equal amount cannot be correct because the ratio of Military is 12.5% and employee is 2.5%. It therefore means the monthly equal amount paid by the employer and employee in the case of Military as shown in fund released should not have been equal. This amounts to violation of Section 9 (b) of Pension Reform Act, 2004.

Analysis of Funding for Military Contributory Pension-2012

Month	FGN (Employer) Military	Employee (Military
	N	N
January	1,522,092,569.00	1,522,092,569.00
February	1,522,092,569.00	1,522,092,569.00
March	1,522,092,569.00	1,522,092,569.00
April	1,522,092,569.00	1,522,092,569.00
May	1,522,092,569.00	1,522,092,569.00
June	1,522,092,569.00	1,522,092,569.00
July	1,522,092,569.00	1,522,092,569.00
August	1,522,092,569.00	1,522,092,569.00
September	1,522,092,569.00	1,522,092,569.00
October	1,409,262,682.00	1,409,262,682.00
November	1,409,262,682.00	1,409,262,682.00
December	1,409,262,682.00	1,409,262,682.00
Total	**17,926,621,167.00**	**17,926,621,167.00**

Furthermore, the constant equal amount of figure paid from January to December, 2012, suggests that no Military Personnel left the service in form of retirement, death in active service, dismissal, and resignation etc within the 12 calendar months in 2012. This is not possible. It is therefore an inference that the amount paid is not actual, rather an estimated figures.

2.77 The Accountant-General had been required to explain:

i) The need for payment of employer and employees Contributory Pension, despite the disengagement of Military Personnel and provision of N7,419,510,617.00 in the Service Wide Vote.

ii) The circumstances of equal funding of Employer (FGN) and Employee Military Contributory Pension, which violates the Section 9 (b) of Pension Reform Act, 2004.

iii) The constant equal amount paid, despite evidence of variation in staff strength.

iv) The disengagement of Military Personnel from Contributory Pension requires that the sum of N35,853,242,334.00 should be paid back to Consolidated Revenue Fund (CRF) and evidence of such refund be made available for verification.

2.78 <u>Consolidated Revenue Fund Charges (Incl. Service Wide Votes)</u>

<u>N1,282,050,359,997.43, Note 7</u>

Audit examination of records and documents in respect of Consolidated Revenue Fund Charges and Service Wide Votes which had a total figure of N1,282,050,359,997.43 revealed the following:

2.79 <u>Excess Expenditure of Service Wide Vote in 2012</u>

It was observed in Note 7 that there was excess expenditure amounting to N65,758,235,635.25 from the under-listed sub-heads, of which there was no evidence of Supplementary Appropriation Act. This is a violation of the 2012 Appropriation Act of which there is need to provide the sources and authority for the amount of the excess expenditure.

Excess Expenditure of Service Wide Vote – 2012

S/N.	Sub-Head	Actual Amount ₦	Appropriation 2012 ₦	Excess Expenditure ₦
i.	Pensions & Gratuity Military Pension	81,736,338,428.25	59,610,358,279.00	22,125,980,149.25
ii.	Pensions & Gratuity National Assembly	1,761,822.00	00.00	1,761,822.00
iii.	Pensions & Gratuity Judiciary	1,858,537,360.00	00.00	1,858,537,360.00
Iv	Payment to the Redemption Fund (15% of Total Personnel Cost)	105,000,000,000.00	66,657,938,410.00	38,342,061,600.00
V	Internal operations for the Armed Forces	8,537,511,339.00	5,107,616,635.00	3,429,894,704.00
	Total	**197,134,148,949.25**	**131,375,913,314.00**	**65,758,235,635.25**

2.80 Duplication of Expenditure for Presidential Amnesty Programme (OSAP) and Feeding Allowance: N33,292,422,617.50

It was reported under Utilization by MDAs in Note 7 that the actual fund released to Office of the Special Adviser on Niger Delta Militant under expenditure for Presidential Amnesty Programme (OSAP) and Feeding Allowance was N66,176,089,269.52 (included in the total MDA figure of N192,930,625,440.76) which was in agreement with 2012 Appropriation Act. This is contrary to the Actual expenditure of N33,292,422,617.50 reported in item No 45 of Note 7. This amounts to duplication of the same item of expenditure even though with a different figure. The correct amount was confirmed to be N66,176,089,269.52 and not N33,292,422,617.50. There is therefore the need to replace the wrong figure of N33,292,422,617.50 with N66,176,089,269.52 reported under Utilization by MDAs.

2.81 Reporting of Utilization by MDAs of Service Wide Vote as a Memorandum Statement to the Financial Note 7

The present reporting of Utilization by MDAs of Service Wide Vote (SWV) in Note 7 had brought about distortion in the total amount reported for Service Wide Vote (SWV). Also, it is a fact that there is no sub-head called “Utilization by MDAs” under Service Wide Vote. It is therefore unethical to make such provision in the Financial Statements. This item calls for reporting Utilization by MDAs of Service Wide Vote (SWV) by way of Memorandum for disclosure purposes and tracking.

2.82 Extra Budgetary Funding Over Amount in the Appropriation Act.

It was observed that the total Funding on nine (9) items of expenditure under Service Wide Vote was N259,707,326,608.92 while the total Appropriation was N174,993,650,418.00, thereby resulting to Excess Funding over Appropriation of N84,713,676,190.92. There was no evidence of authority to support the extra budgetary funding of N84,713,676,190.92.

		Final Budget	Funding	Excess of Funding
S/N	Description	2012	2012	Over Budget
		N	N	N
		A	B	B-A
i	Pension and Gratuity-Police (Pollce Pension)	6,519,820,671.00	9,938,695,329.00	3,418,874,658.00
ii	Increases In Pension Rates	9,700,000,000.00	12,301,846,986.00	2,601,846,986.00
iii	Payment Into the Redemption Fund (5% of Total Personnel Cost)	66,657,938,400.00	105,541,737,800.00	38,883,799,400.00
iv	Public Service Wage Adjustment For MDAs (Inc. 2011 Arrears Of Prom. & Payment Of NERC Retired Comm.)	51,284,274,712.00	61,848,226,296.02	10,563,951,584.02
v	Operations - Internal For The Armed Forces	5,107,616,635.00	8,537,511,339.00	3,429,894,704.00

vi	Contribution To International Organisations	8,100,000,000.00	11,355,084,699.21	3,255,084,699.21
vii	Margin For Increases In Costs Including Sure -P	6,000,000,000.00	6,546,092,947.45	546,092,947.45
viii	Contingency	15,624,000,000.00	19,189,235,280.62	3,565,235,280.62
ix	Recurrent Adjustment	6,000,000,000.00	24,448,895,931.62	18,448,895,931.62
	Total	**174,993,650,418.00**	**259,707,326,608.92**	**84,713,676,190.92**

2.83 Discrepancies Between Amounts of Funding Cash Backed and Actual Expenditure Reported in Note 7

A critical analysis of comparative figures of funds cash backed by Office of Accountant-General of the Federation and the figures for Actual Expenditure reported in Note 7, revealed that nineteen (19) items of Actual expenditure under Service Wide Vote as detailed below was N136,873,422,183.92 while the total Funds Cash backed was N357,405,722,896.59, thereby resulting to Excess Funding over Budget of N220,532,300,712.67. Also there was no evidence of return of N28,836,313,178.69 which ought to be unspent balance in Consolidated Revenue Fund (CRF).

		Actual	Funding	Excess of Funding
S/N	**Description**	**2012**	**2012**	**Over Actual**
		N	**N**	**N**
		A	**B**	**B-A**
i	Pension And Gratuity-Civilian (OHCSF)	5,220,414,219.04	17,000,000,000.00	11,779,585,780.96
ii	Pension And Gratuity-Police (Police Pension)	0.00	9,938,695,329.00	9,938,695,329.00
iii	Pension And Gratuity-CIPPO (CIPPO)	8,027,405,032.66	8,640,000,000.00	612,594,967.34
iv	Pension And Gratuity-(SSS & Nig Intelligence Agency)	2,809,681,212.00	11,238,724,840.00	8,429,043,628.00
v	Pension And Gratuity-Universities	3,465,408,657.81	10,944,752,205.00	7,479,343,547.19
vi	Pension And Gratuity-Parastatals And Railways Pension	12,592,948,960.47	25,409,306,233.90	12,816,357,273.43
vii	Arrears Of PAYG Pension	8,683,929,833.13	10,298,095,146.00	1,614,165,312.87
viii	Increases In Pension Rates	675,000,000.00	12,301,846,986.00	11,626,846,986.00
ix	Payment Of Outstanding Death Benefit To Civil Servants	0.00	850,000,000.00	850,000,000.00
x	Arrears Of Police Death Benefits (2004 - 2010)	0.00	3,500,000,000.00	3,500,000,000.00
xi	Arrears Of Armed Forces Death Benefits (2004 - 2010)	0.00	1,350,000,000.00	1,350,000,000.00
xii	Public Service Wage Adjustment For MDAs (Inc. 2011 Arrears Of Prom. & Payment Of NERC Retired Comm.)	33,011,913,117.33	61,848,226,296.02	28,836,313,178.69
xiii	Judgement Debts	2,113,540,800.00	10,370,355,099.77	8,256,814,299.77
xiv	Contribution To International Organisations	4,391,454,024.71	11,355,084,699.21	6,963,630,674.50
xv	Margin For Increases In Costs Including Sure P	2,790,595,310.70	6,546,092,947.45	3,755,497,636.75
xvi	Contingency	7,013,453,705.62	19,189,235,280.62	12,175,781,575.00
xvii	Multi Year Tariff Order	11,500,000,000.00	46,000,000,000.00	34,500,000,000.00
xviii	Recurrent Adjustment	1,285,254,692.95	24,448,895,931.62	23,163,641,238.67
xix	Presidential Amnesty Prog.-Stipends & Feeding Allowance	33,292,422,617.50	66,176,411,902.00	32,883,989,284.50
	Total	**136,873,422,183.92**	**357,405,722,896.59**	**220,532,300,712.67**

2.84 Under Funding of Actual Expenditure

Further examination of Note 7 revealed that there were Actual Expenditure of N85,957,397,565.74 compared with total funding of N59,610,358,279.00 as detailed below which there was no evidence of funding or lower amount of fund cash backed. The possibility and source of the excess Actual expenditure of N26,347,039,286.74 over amount of funding needs to be disclosed.

		Actual	Funding	Under Funding
S/N	**Description**	**2012**	**2012**	**Over Actual**
		N	**N**	**N**
		A	**B**	**B-A**
i	Pension and Gratuity-Military (Military Pension)	81,736,338,428.25	59,610,358,279.00	-22,125,980,149.25
ii	Pension and Gratuity-National Assembly	1,761,822.00	0.00	-1,761,822.00
iii	Pension and Gratuity-Judiciary	1,858,537,360.63	0.00	-1,858,537,360.63
iv	Assessed Contribution To African Union And Others	2,360,759,954.86	0.00	-2,360,759,954.86
	Total	**85,957,397,565.74**	**59,610,358,279.00**	**-26,347,039,286.74**

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

i) Furnish relevant financial authorities covering the Excess expenditure.

ii) Explain the duplication of expenditure under "Utilization by MDAs" and henceforth, "Utilization by MDAs" should be disclosed as a memorandum Statement to the Financial Statements, since there are no sub-head called "Utilization by MDAs" under Service Wide Vote.

iii) Explain why the total Funding on nine (9) items of expenditure under Service Wide Vote was N259,707,326,608.92 while the total Appropriation was N174,993,650,418.00, thereby resulting to Excess Funding over Appropriation of N84,713,676,190.92.

iv) Explain the discrepancies between Amounts of Funding Cash Backed and Actual Expenditure Reported in Note 7, when there was no evidence that the sum of N220,532,300,712.67 was returned into CRF.

v) The source of excess of actual expenditure of N85,957,397,565.74 when the fund cash backed was N59,610,358,279.00, should disclosed with explanation.

2.86 **Pension and Gratuity Civilian (OHCSF-Pension Office): N5,220,414,219.04**

The sum of N5,220,414,219.04 recorded in Note7 could not be confirmed in the Transcripts of Accounts. In actual fact the opening balance and closing balance in the Transcripts of Accounts of Pension Office (Civilian) as at 31st December, 2012, had the same closing balance of N12,638,549,401.86 as at 2011 with no evidence of funds received and no payments made. The authenticity of the figure of N5,220,414,219.04 reported as actual payments with Appropriation figure of N17,000,000,000.00 is therefore questionable.

There were additional evidence from the documents made available by the Office of Accountant-General of the Federation that the sum of N17,850,000,000.00 including payment of outstanding Death Benefit to Civil Servants of N850,000,000.00 but excluding fund released for Arrears of PAYG Pension of N10,298,095,146.00, increase in Pension Rates of N12,301,846.00 and running cost was released to Establishment and Pension Office (Civilian) for payment of Pension and Gratuity in 2012. However, audit examination confirmed that this amount was not reported as receipts in the Transcripts of Accounts, rather **NIL** transaction was reported during the year.

In the light of the above, the closing balance of N12,638,549,401.86 reported in Note 15 of the Financial Statements as at 31st December, 2012 in the Transcript of Accounts and actual expenditure of N5,220,414,219.04 are doubtful.

2.87 Pension and Gratuity Police: N00.00

The Police Pension and Gratuity with Appropriation figure of N6,519,820,671.00 had a **NIL** expenditure. This implies that no fund was released for payment of Police Pension and Gratuity and that no Pensioners of Nigeria Police Force was paid any benefit in the 12 calendar months of 2012. This is not possible and therefore the **NIL** expenditure is doubtful.

In addition, evidence from the documents made available by the Office of Accountant-General of the Federation showed that the sum of N13,438,695,329.00 was released to the Office of the Police Pension for payments of Pension and Gratuity in 2012. This is a confirmation that the **NIL** expenditure and the **NIL** closing balance reported in the Financial Statements were doubtful.

2.88 Pension and Gratuity (SSS and National Intelligence Agency) N2,809,681,212.00

The information in Note 7 showed that the actual expenditure in respect of Pension and Gratuity (SSS and National Intelligence Agency) was N2,809,681,212.00 with an Appropriation figure of N11,238,724,840.00. This was at the variance with the sums of N3,540,711,708.00 and N7,698,013,140.00 totalling N11,238,724,848.00 as detailed below released as Pension and Gratuity for National Intelligence Agency and SSS respectively during the year under review. The sum of N2,809,681,212.00 could not be independently confirmed because the source of the figure was not provided.

Month	Mandate No/GIFMIS	SSS	NIA	Total
	Batch No			
		N	N	N
January	FD/PC/MIL/2012/DF	641,501,095.00	295,059,309.00	936,560,404.00
February	FD/PC/MIL/2012/DF	641,501,095.00	295,059,309.00	936,560,404.00
March	FD/PC/MIL/2012/DF	641,501,095.00	295,059,309.00	936,560,404.00
April	1000003051	641,501,095.00	295,059,309.00	936,560,404.00
May	1000009020	641,501,095.00	295,059,309.00	936,560,404.00
June	1000004157	641,501,095.00	295,059,309.00	936,560,404.00
July	1000009020	641,501,095.00	295,059,309.00	936,560,404.00
August	1000009168	641,501,095.00	295,059,309.00	936,560,404.00
September	1000012615	641,501,095.00	295,059,309.00	936,560,404.00
October	1000016603	641,501,095.00	295,059,309.00	936,560,404.00
November	1000020502	641,501,095.00	295,059,309.00	936,560,404.00
December	1000023758	641,501,095.00	295,059,309.00	936,560,404.00
Total		**7,698,013,140.00**	**3,540,711,708.00**	**11,238,724,848.00**

2.89 Pension and Gratuity (Universities)- N3,465,408,657.81

It was observed that the actual expenditure for Pension and Gratuity for all Nigeria Universities in Note 7 was N3,465,408,657.81, with Appropriation figure of N13,000,000,000.00 for the year 2012. This cannot be the true position of the transactions for the 12 calendar months in 2012 for all Federal Universities because the sum of N10,944,752,205.00 was released for the funding of Universities Pension and Gratuities

This is an indication that the figure of N3,465,408,675.81 reported in Note 7 for Universities Pension was doubtful, because no evidence of return of unspent balance of N10,944,752,205.00 released during the year.

2.90 Pension and Gratuity- Parastatals and Railway- N12,592,948,960.47

The expenditure for Parastatals and Railway Pension was said to be N12,592,948,960.47, despite the Appropriation figure of N30,687,141,550.00 in 2012. This figure of N12,592,948,960.47 for actual expenditure is doubtful, because audit evidence showed that the sum of N25,409,306,233.90 was released and cash backed for this purpose. Also there was no evidence of return of unspent balance of N12,916,357,273.43 released in the year under review.

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

i) The source of N5,220,414,219.04 in Note 7, the non reporting of the receipt of N17,850,000,000.00 and other funding in the Transcript of Accounts and the doubtful figure of closing balance of N12,638,549,401.86 in Note 15.

ii) The non reporting of the sum of N13,438,695,329.00 released to the Office of the Police Pension for payments of Pension and Gratuity in 2012.

iii) The source of the sum of N2,809,681,212.00 reported as expenditure, considering that a total of N11,238,724,848.00 appropriated in 2012 was released to SSS and NIA Pension and Gratuities.

iv) Discrepancies between the sum of N10,944,752,205.00 released for the funding of Universities Pension and Gratuities and the figure of N3,465,408,675.81 reported in Note 7 of the Financial Statements.

v) Discrepancies between the sum of N25,409,306,233.90 released for the funding of Parastatals and Railway Pension and Gratuities and the figure of N12,592,948,960.47 reported in Note 7 of the Financial Statements. In consideration of the fact that there were no returns of unspent balances by the Agencies.

2.92 Non Reliability of some Consolidated Transcripts of Accounts – 2012

It is worrisome to observe during a sample audit of the Consolidated Transcripts of Accounts that some Transcripts had no transactions, despite evidence of releases of fund. There were no evidence of transactions recorded even with actual expenditure figure in the Notes to the Financial Statements. A few example of this unreliable Consolidated Transcripts of Accounts used in the preparation of the 2012 Financial Statements, among

others is the Office of the Head of Civil Service of the Federation (OHCSF) Civilian Pension. In Note 7, there was an actual expenditure of N5,220,414,219.04 for Pension & Gratuity –Civilian Pension Office which could not be confirmed in the Transcripts of Accounts because there were no transactions. What was the source of the amount of N6,015,438,055.40 reported in Note 7?

Furthermore, the 2012 audited accounts of DMO reported contradictory figures against the figures in Consolidated Transcripts of Accounts of DMO as shown below:

Analysis of Discrepancies of Figures Between DMO Consolidated Transcripts of Accounts and 2012 Audited Accounts of DMO.

Narration	Receipts in Transcripts N	Amount of Receipts in DMO Audited Accounts N	Difference ₦
Personnel	331,684,440.31	441,821,736.00	-110,137,295.69
Over Head	202,256,866.46	202,256,867.00	-
Capital	10,884,864.74	10,884,865.00	-
S W V	-	56,910,363.00	-56,910,363.00
Capital Supplementation	-	7,115,135.00	- 7,115,135.00
Total	**544,826,171.51**	**718,988,966.00**	**- 174,162,793.69**

The template for Transcripts of Accounts made provision for reporting amounts for Service Wide Vote and Capital Supplementation, yet no figure was recorded for DMO. Also the above difference of N174,162,793.69 amounted to understatement of the true portion of the DMO Transactions in 2012. These few examples confirmed the unreliability of some of the Consolidated Transcripts of Accounts, which consequently cast doubt on the true position of the figures in the various Notes that form the basis for the preparation of the 2012 Financial Statements.

2.93 The Accountant-General of the Federation has been requested to explain the discrepancies.

2.94 **Payment of Pension Premium - N11,931,703,077.60**

It was observed that a total sum of N11,931,703,077.60 as detailed below was paid as Pension Premium to various Insurance Companies in favour of pensioners of Government Departments and Agencies.

A further examination revealed that this figure was not stated in the Financial Statements as expenditure in the year under audit.

Date	Mandate No	Amount

		N
10/4/2012	FD/LP2012/91/I/17/DF	237,500,000.00
5/3/2012	FD/LP2012/91/I/47/DF	1,578,783,334.80
13/2/2012	FD/LP2012/91/I/25/DF	1,954,616,668.00
10/4/2012	FD/LP2012/91/I/88/DF	237,500,000.00
3/5/2012	FD/LP2012/91/I/203/DF	102,371,069.00
10/4/2012	FD/LP2012/91/I/86/DF	1,805,283,334.80
8/10/2012	FD/LP2012/91/II/57/DF	1,960,883,335.00
28/1/2013	FD/LP2012/91/II/216/DF	1,993,882,668.00
22/10/2012	FD/LP2012/91/II/63/DF to FD/LP2012/91/II/72/DF	80,000,000.00
24/12/12	FD/LP2012/91/I/88/DF	1,980,882,668.00
	Total	**11,931,703,077.60**

2.95 The Accountant-General of the Federation has been requested to provide evidence if the Financial Statements where the total amounts paid for Pension Premium was reported.

2.96 **Non Funding of Group Life Insurance for all MDAs, Nigerian Police and Armed Forces: N00.00**

In Note 7, it was reported that there was no funding for Group Life Insurance for all MDAs, Nigerian Police and Armed Forces, despite appropriation figures of N4,012,936,122.00, N2,800,363,878.00 and N1,897,184,735 .00 respectively. The none funding of the Group Life Insurance in 2012 amounted to a violation of Section 9 (3) of 2004 Pension Reform Act.

2.97 The Accountant-General of the Federation has been requested to confirm that no fund was released in 2012 for Group Life Insurance for all MDAs, Nigerian Police and Armed Forces. And also the Office of Head of Service of the Federation (OHCSF), Police and Armed Forces be requested to confirm that there was no expenditure and no fund received for Group Life Insurance.

2.98 **National Planning Commission**

In Note 7 the expenditure of National Planning Commission in Service Wide Vote had negative figure of N614,900,512.68. This is abnormal, therefore cannot be correct. It also amounted to netting off this amount from the wrong grand total of utilisations by MDAs Service Wide Vote of N192,730,625,440.76.

Furthermore, the audit examination of the CRF Bank Statements revealed as stated below that fund released for National Planning Commission in SWV totalling N284,940,963.00 even though the amounts were sample test which suggests the overall amount is more than this figure.

Date in Bank Statement	Narration	Amount N
20/12/2012	Account to Account Transfer Remita e-payment Transit R-12782532 various 21903 national planning commission HQTS CRF Charges Service wide vote 10000487	179,628,000.00
24/12/12	Account to Account Transfer Remita e-payment Transit -011460 V*arious* 22826 NATIONAL Planning Commission HQTRS CRF Charges SW Vote 1000025624	43,432,825.00

12/12/12	Account to Account Remita e-payment R-12551549 various 20559 National Planning Commission	16,111,668.00
12/12/12	Account to Account Transfer Remita e-payment R-12555947 various 20579 National Planning Commission – CRF charges SW vote 10000 23091	2,113,200.00
28/12/12	Account to Account Remita e-payment R-13056976 various 23043 – SW votes 100002 5868	14,987,500.00
28/12/12	Account to Account Transfer Remita e-payment R-131107547 various 236370SW votes 100002 6543	76,000.00
7/12/12	R- 1249558 VARIOUS 20228-CRF Charges SW votes 1000022218	9,950,000.00
10/12/12	R-12532747/various 203387 CF Charges SWV 000022917	17,106,410.00
12/12/12	R-125455941 various 20429	1,535,360.00
	TOTAL	**284,940,963.00**

The above analysis suggested that, there were more figures not covered by the samples and confirmed that the amount (N614,900,512.15) reported in Note 7 is wrong.

2.99 The Accountant-General of the Federation has been requested to provide Schedule of total amounts of fund released to National Planning Commission from Service Wide Vote.

2.100 Ministry of Power and Energy (Multiyear Tarrif Order): N11,500,000,000.00

The documents provided by the Office of Accountant-General for the Federation confirmed that a total of N46,000,000,000.00 was released to the Ministry of Power & Energy from Service Wide Vote. Therefore the sum of N11,500,000,000.00 for the Multiyear Tarrif Order reported in Note 7 is doubtful.

2.101 Federal Ministry of Interior N1,537,000.00

The Service Wide Vote expenditure for Federal Ministry of Interior was reported in Note 7 to be N1,537,000.00 as against sample audit evidence of N64,660,036.96 as detailed below for the fund released.

Date in Bank Statement	Amounts Released N
19/12/12	9,465,304.70
19/12/12	8,265,212.oo
19/12/12	9,651,559.48
24/12/12	495,336.23
19/12/12	11,782,624.55
21/12/12	25,000,000.00
Total	**64,660,036.96**

2.102 Energy Commission of Nigeria

It was confirmed that neither Note 7 nor Analysis Cash Backing of Service Wide Vote reported the expenditure of Energy Commission of Nigeria, contrary to the amount of N160,475,152.08 as detailed below as audit sampled of funds released to the Commission through CRF Bank Statements.

Date in the Bank Statement	Amount released N
19/11/12	117,006,580.86
13/12/12	21,804,524.44
07/12/12	5,050,000.00
18/12/12	16,614,046.78
Total	**160,475,152.08**

2.103 Industrial Arbitration Panel

There was no expenditure reported for Industrial Arbitration Panel from Service Wide Vote, contrary to audit evidence from samples carried out that the sum of N21,000,000.00 as detailed below was released to the court under Service Wide Vote.

Date on the Bank Statements	Amount of Funds N
28/11/12	12,000,000.00
26/11/12	9,000,000.00
Total	**21,000,000.00**

2.104 Federal Fire Service

There was no expenditure reported for Federal Fire Service from Service Wide Vote, despite audit evidence from samples carried out that the sum of N35,000,000.00 as detailed below was released to the Fire Service under Service Wide Vote.

Date on the Bank Statements	Amount of Funds N
5/12/12	17,036,402.71
5/12/12	17,963,597.32
Total	**35,000,000.00**

2.105 Federal Road Safety Commission

There was no expenditure reported for Federal Road Safety Commission from Service Wide Vote, contrary to audit evidence from samples carried out that the sum of N250,242,270.00 as detailed below was released to the Commission under Service Wide Vote.

Date on the Bank Statements	Amount of Funds N
18/10/12	36,072,935.00
2/11/12	5,060,735.00
8/11/12	770,000.00
8/11/12	8,317,750.00
9/11/12	22,750,000.00
30/11/12	35,109,000.00
24/12/12	11,250,000.00
24/12/12	20,800,000.00
24/12/12	16,100,000.00
27/12/12	9,350,000.00
28/12/12	504,000.00
28/12/12	50,000.00
28/12/12	63,471,000.00
28/12/12	3,420,000.00
28/12/12	4,723,000.00
28/12/12	3,000,000.00
28/12/12	368,250.00
28/12/12	4,250,000.00
28/12/12	1,350,000.00
28/12/12	360,000.00
28/12/12	15,600.00
28/12/12	460,000.00
28/12/12	39,000.00
28/12/12	2,591,000.00
28/12/12	60,000.00
Total	**250,242,270.00**

2.106 Federal Ministry of Women Affairs: N15,000,000.00 Note 7

The analysis of Cash Backing for Service wide Vote provided by Funds department reported the sum of N20,025,400.00 as the funding for Federal Ministry of Women Affairs under the Sub-Head of MIC, whereas, Note 7, recorded N15,000,000.00.

In addition audit evidence of samples conducted showed the two figures were wrong and not reliable as the true position. In this respect a total amount of N87,710,365.99 as detailed below were the analyses of audit samples of fund released as per CRF Bank Statements, for Ministry of Women Affairs, with an inference that the actual funding may be more.

Date on the Bank Statements	Amount of Funds N

6/11/12	119,274.00
7/11/12	9,137,005.00
19/11/12	23,749,113.53
19/11/12	2,707,751.26
19/11/12	14,354,908.94
21/11/12	2,850,068.61
22/11/12	25,085.00
23/11/12	1,085,230.37
28/11/12	2,913,582.65
29/11/12	19,097,897.57
4/12/12	238,339.80
4/12/12	7,000,000.00
12/12/12	4,000,000.00
28/12/12	432,109.26
Total	**87,710,365.99**

2.107 The Accountant-General of the Federation has been requested to explain the above discrepancies.

2.108 <u>SUBVENTIONS TO PARASTATALS; N266,672,003,855.00 NOTE 8</u>

The audit observations on Note 8 with total figure of N266,672,003,855.00 which was subventions to Parastatals, revealed that the 2012 Appropriation of some Parastatals as listed below when compared with the Actual Subvention as disclosed in Note 8 of the Financial Statements revealed extra-budgetary spending to the tune of ₦1,121,475,578.54

Parastatals	**Total Capital Expenditure**	**Final Budget**	**Excess Expenditure**
	₦	**₦**	**₦**
External Trade Sector- Geneva	53,300,323.83	00	53,300,323.83
UNESCO- Paris	652,653,100.00	-	652,653,100.00
Federal Staff Hospital Abuja Phase II	5,272,652.22	3,615,300.31	1,657,351.91
Institute Of Forensic Laboratory-Oshodi	37,066,744.30	28,019,390.92	9,047,353.38
Technology Business Incubator Centre - Taraba	129,346,539.44	31,695,148.33	97,651,391.11
Technology Business Incubator - Enugu	87,573,720.75		87,573,720.75
Nigeria Electricity Liability Management Limited/GTE (NELMCO)	320,760,886.56	101,168,549.00	219,592,337.56
TOTAL	**1,285,973,967.10**	**164,498,388.56**	**1,121,475,578.54**

2.109 The Accountant-General of the Federation has been requested to explain the total extra-budgetary spending of ₦1,121,475,578.54 in respect of each of the Parastatals shown above.

2.110 <u>Other CRF Charges – Public Debt Charges</u>

2.111 <u>Misleading Classification of Unpaid Allowances, Operational Expenses Salaries, etc as Revenue from MDAs in the Transcripts of Accounts</u>

It was observed with concerned in the auditing of the CRF Transcripts of Accounts from January to December, 2012, that the transcripts were characterized with misleading disclosures under the sub-head of “MDAs Revenue Transfers”, with Classification code of “035-0250-7000-6030”
The misleading disclosures were in the form of reporting transactions of the

unpaid salaries, unpaid operating expenses, unpaid allowances, unpaid contractors money and others, which were returned to CRF as credits due to various reasons as revenues from MDAs Transfers". These types of transactions are not revenues. The wrong disclosure was due to the fact that there was no provision for this nature of transactions brought about in the first year of implementation of GFIMIS and TSA in the preparation of Transcripts of Accounts.

2.112 The Accountant-General of the Federation has been requested to create additional column in the analysis ledger to accommodate these nature of transactions. In addition a classification code be assigned for the transactions, which will show distinctly daily, monthly and at the end of the year amounts of unpaid transactions paid back to CRF, which cannot be correctly called revenue transfers. This will equally bring about investigating the reasons for the frequent occurrence of such transactions and thereby reduce the appearance of such transactions in the CRF.

2.113 **Payment of Recurrent Expenditure of 2011 Debited into CRF Bank Statements in January 2012**

In the examination and analysis of the Consolidated Revenue Fund, Transcripts of Accounts and Bank Statements for the month of January 2012, it was noted that the sum of N5,228,679,841.69, which are for recurrent expenditure inform of overhead and personnel cost deductions of 2011, were debited into the CRF in 2012. Included in the figure of N5,228,679,841.69 was the sum of N3,125,006,014.29 representing the third party deductions by IPPIS for November and December, 2011.

The analysis of the sum of N5,298,679,841.69 as detailed below, reveal that these items of recurrent expenditure for 2011, ought to have been appropriately reported in 2011 Financial Statements, which had the corresponding Appropriation of National Assembly for 2011.

In effect the reporting system of matching figures of Appropriation Act with the figures of Actual Expenditure of 2011 had been distorted and do not provide an accurate disclosure of recurrent expenditure for 2011, consequently with a direct effect of wrong matching of the figures in the Appropriation Act, 2012 with Actual Expenditure. This situation is particularly worrisome, since there is no provision for prior year adjustment under Cash Basis of Accounting.

Also of inference is that the overall total of recurrent expenditure as reported in the 2011 Financial Statements was under-stated by N5,228,679,841.69 of which the fund for 2012 was used in paying as evidenced in 2012 CRF Bank Statements. Also it was observed that CRF Bank Statements were being used to prepare the CRF Cashbook. This is against the norms of accounting because, cashbook should be prepared independently and reconciled monthly with the entries in the bank statement through bank reconciliation statements.

Analysis of 2011 Recurrent Expenditure Paid in 2012 Financial Year

S/N	Date In CBN Bank Statement	Narration	Mandate Reference Number	Amount N
i	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's B/O AGF Ifo Presd Committee on BRK Rehabilitation	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	9,536,334.96
ii	4/1/12	Being Payment of December 2011 Overhead Cost to MDA's B/O AGF Ifo NBDA	FD/OH/Q4/2011/208 F/OH/Q4/2011/194/DF	11,190,681.38
iii	4/1/12	Being Payment of December 2011 Overhead Cost to MDA's B/O AGF Ifo Ministry of Agric & Water Resources	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	16,606,142.14
iv	4/1/12	Being Payment Of Dec. 2011 Overhead Cost To MDA's B/O AGF Ifo Min. Of Transport	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	19,534,149.28
v	4/1/12	Being Payment of Dec. 2011 Overhead Cost To MDA's B/O/AGF Ifo Youth Development	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	25,644,752.30
vi	4/1/12	Being Payment of Dec. 2011 Overhead Cost Of MDA's Ifo Min. of Commerce & Industry	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	48,339,573.19
vii	4/1/12	Being Payment of Dec. 2011 Overhead COT to MDA's Ifo Min. of Mines & Steel Dev.	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	50,212,352.02
viii	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's Ifo Fed. Character. Commission	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	58,903,047.52
ix	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's Ifo Ministry of Education	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	79,978,082.58
x	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's Ifo BPP	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	85,416,666.67
xi	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's B/O Ifo Rev. Mob &Fiscal Commission	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	109,158,462.17
xii	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's Ifo NIS	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	139,194,217.63
xiii	4/1/12	Being Payment of Dec. 2011 Overhead Cost to MDA's Ifo Min. of Information	FD/OH/Q4/2011/208/DF F/OH/Q4/2011/194/DF	156,794,301.20
xiv	4/1/12	Being Payment of WHT for Audit Fees Payment	FD/OAGF/201/203/1/1388/DF	18,524,691.00
xv	4/1/12	Being Payment of VAT for Audit Fees Payment	FD/OAGF/201/203/1/389/DF	18,524,691.00
xvi	4/1/12	Being Payment of Deduction to IPPIS for Nov. & Dec. 2011	FD/OAGF/201/233/T/7/DF	521,413,703.74
xvii	4/1/12	Being Payment of Deductions to IPPIS for Nov. & Dec. 2011 OAGF For Dec. 2011		734,701,978.62
xviii	4/1/12	Being Payment of Deductions to IPPIS for Nov. & Dec. 2011 B/D/ OAGF for Dec. 2011		1,538,883,082.51
xix	4/1/12	Being Payment Of Deduction to IPPIS for Nov.& Dec. 211	FD/LP2011/233/T/7/DF	1,586,122,931.78
		TOTAL		**5,298,679,841.69**

2.114 The Accountant-General of the Federation has been requested to explain why CRF Bank Statements were being used to prepare the CRF Cashbook which is against the norms of accounting.

As it is known that there is no provision for prior year adjustment in Cash Basis Accounting, efforts should be made to avoid this kind of transactions, accounting, recording and reporting in future, especially when expenditure is recurrent.

2.115 <u>Settlement of Federal Government of Nigeria Local Contractors' Debts: N65,502,500.00</u>

In GIFMIS Payment Batch No. 100000 9812, with payment No.100000 9812-1, it was reported that the sum N65,502,500.00 was credited into an account called "Settlement of FGN Local Contractors" debts as the beneficiary. This amount was for the settlement of 1% CBN Commission for SPV payments to a foreign Contractor as per AIE No. A01-0000113.

This means the sum of N6,550,250,000.00 was Naira equivalent of contract sum paid to the foreign contractor which attracted 1% commission of N65,502,500.00 by CBN.

This transaction is a violation of the SPV-Sinking Fund for settlement of Local contractors' debts at maturity because the Accounts in question was established for settlement of local contractors which will not attract such extra burden of 1% Commission of CBN. It is also of concern that this account created for a purpose is being charged for irrelevant transactions different from the original purpose. This payment also provides evidence that there were transactions over the years in the accounts as credits and debits into the Special Purpose Vehicle (SPV) Account.

It is also important to note that the principal sum of N6,550,250,000.00 paid to foreign contractor and the 1% Commission of CBN N65,502,500.00, that the Accounts debited was not disclosed. This amount was omitted from the Financial Statements.

There was no provision of the principal sum of N6,500,502,500.00 paid to the foreign contractor in the 2012 Appropriation Act.

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

i Produce the Bank Statements of the Accounts called Settlement of Local Contractors Debts with Account No. 0020054161019 in CBN, from December, 2011 and January, 2012 to December, 2012 Financial Statements of amounts paid from this Accounts from January, 2012 to December, 2012 and the closing balance of this accounts as at 31st December, 2012

ii Explain the circumstances of paying a foreign debt from a fund established for settlement of Local Contractors' debt.

iii Provide the Accounts that was debited for the principal sum of N6,500,502,500.00 and 1% Commission of N65,502,500.00 and the Financial Statement which reported this expenditure.

iv Provide the mandate and AIE No. A01-00000113 for the sum of N6,500,502,500.00 and N65,502,500.00.

v Explain the reasons for non disclosure of the closing balance of this Account in the Financial Statement No. 2-Assests and Liabilities and the

provision of this amount paid to a foreign contractor in 2012 Appropriation Act.

2.117 Misleading Narration of Unpaid Monthly Allocations of MDAs Overheads, Salaries Pension (IPPIS) and Others shown in the CRF Bank Statements as Credits

In the audit examination of the CRF Bank Statements a sample of the transactions such as ''A/c to A/C Transfer Remitta E-payment transit R-8400276/80 January, 2012 overhead allocation to a Federal Government College with a credit of N5,866,551.00 on 27th February, 2012''. This narration in the Bank Statements suggests that the transactions should be debit instead of credit. There were numerous examples of these misleading narrations in the Bank Statements

2.118 The Accountant-General of the Federation has been requested to take a look at the misleading narrations that do not correlate to the transactions in the Bank Statements of the CRF and make immediate corrections.

2.119 Processing Fees Items of Expenditure Charged Upon Consolidated Revenue Fund (CRF)

In the audit examination of the Bank Statements of Consolidated Revenue Fund (CRF) resulted in the following observations;

i **Processing Fees Charged Upon CRF – N60,097,059.00**

A sampled audit confirmed that the sum of N60,097,059.00 was paid out of the CRF Account in 2012 maintained with Central Bank of Nigeria.

Further audit examination showed that there was no Appropriation for this expenditure in 2012 Appropriation Act. This is contrary to Section 80 (2) to (4) of 1999 Constitution (as Amended).

Section 80 (2) of 1999 Constitution (as Amended) states that "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of Section 81 of this Constitution.

Section 80 (3) of 1999 Constitution (as Amended) states that "No moneys shall be withdrawn from any public fund of the Federation, unless the issue of those moneys has been authorized by an Act of the National Assembly" and

Section 80 (4) of 1999 Constitution (as Amended) also states that "No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public Fund of the Federation, except in the manner prescribed by the National Assembly.

In view of the above sections of the Constitution the sampled sum of N60,097,059.00 charged upon the Consolidated Revenue Fund in 2012, was not authorized by the Act of National Assembly, therefore become violation and illegal charge.

ii **No Evidence of Contract Agreement of the Companies collecting the Processing Fees**

There were evidences in the GFIMIS report, in the activities of TSA Settlement Centre and Bank Statements of CRF, that the charging of the processing fees was Private Companies denominated. It is therefore means that there must have been a contract Agreement between the Companies either with Central Bank of Nigeria or Office of the Accountant-General of the Federation in the charging of the processing fees which was not provided to the audit team.

iii **Irregularities on the Sampled Processing Fees Charges Upon CRF and Lack of Concrete Evidences of Determining Amount Charged**

There were irregularities of inconsistence and no verifiable basis of determining the calculation of the processing fees charged upon CRF. A clear evidence was charging of smaller amount on billions of Naira compared with large amount on millions and thousands of Naira. A few example from the audit samples listed below to mention a few are;

Inconsistence in Processing Fees Charged Upon MDAs Allocations to CRF

CRF Bank Statement Date	Narration	Ref No	Amount of Allocation N	Processing Fees charged N
26/11/12	Nig Immigration Service -Personnel	19033	557,265,532.75	525,105.00
26/11/12	TSA Settlement Center- Personnel	19077	20,201,753,772.17	469,350.00
7/12/12	TSA Settlement Centre-Over head	20147	643,007,221.58	5,250.00
7/12/12	Establishment & Pensions Office CRF Charges Pension & Gratuities	20017	51,275,940.51	503,790.00
8/12/12	TSA Settlement Centre-Service Wide Vote	19593	7,446,469,946.77	5,250.00
8/12/12	TSA Settlement Centre-Cap Dev	19749	2,393,180,775.00	46,935.00
17/12/12	Fed. Road Maintenance Agency-Capital Dev	20956	5,000,000,000.00	5,250.00
19/12/12	TSA Settlement Centre CRF Charges-Service Wide Vote	21540	16,664,484,600.00	5,250.00
24/12/12	Nig. Prison Service-Personnel	22687	595,406,305.85	747,285.00
20/12/12	Establishment & Pensions Office CRF Charges Pension & Gratuities	22449	20,267,937.54	262,395.00
24/12/12	Establishment & Pensions Office CRF Charges Pension & Gratuities	23318	2,017,382,668.00	5,250.00
24/12/12	Establishment & Pensions Office CRF Charges Pension & Gratuities	22419	12,633,980.77	262,500.00

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

i) Ask the Central Bank of Nigeria to provide the schedule of total amount of processing fees charged upon CRF from January 2012 to December 2012.

ii) Provide a schedule of the total amount actually paid for processing fees as at December, 2012

iii) Provide the Contract Agreement and the names of the beneficiaries.

iv) In the absence of Appropriation Act for the sum N60,097,039.00 the amount should be paid back to the CRF and evidence of such action be provided.

v) Provide explanation as to the inconsistence of charging lower processing fees on billions of Naira compared with higher amount on millions of Naira.

vi) Make available the basis of the calculation of the Processing Fees and Charges.

vii) Explain the circumstances of charging processing fees on the allocations of the MDAs and on whose authority?

2.121 Impossible Audit Trail Of Transactions In The CRF Bank Statements as a Result of bad narrations by Remitta E-Payments

A sampled audit test of some transactions in the 2012 Bank Statements of the Consolidated Revenue Fund, showed transactions totaling N104,915,814,609.86 in January 2012 Bank Statements with narrations such as "Account to Account transfer REMITA e-payment transit R-B177808 various vendor or issues". These narrations do not provide reference to the MDAs and mandates issued by the Office of the Accountant-General of the Federation, thereby making the audit trail of many of the transactions impossible. This had resulted in much of the audit time being wasted.

It has become extremely difficult to carry out the audit trial of confirming the sum of N104,915,814,607.86 sampled for the month of January 2012 alone analysed below. These observations were equally relevant to the other months. This is just an audit samples.

It is evidenced from these observations that the Central Bank of Nigeria (CBN) which is the vendor of this software called "REMITA e-payment", did not carry along the important stakeholders like the Office of the Accountant-General of the Federation and the Office of the Auditor-General for the Federation, in the deployment of the software, hence the numerous observations in the use of the software.

This action of the Central Bank of Nigeria (CBN) is contrary to the Financial Regulations 504 and 505.

S/N	Date	Particulars	Dr
			N
i	27/1/12	Account To Account Transfer Remita E-Payment Transit.R-8177208/Various Vendor	1,276,935,250.00
ii	27/1/12	Account To Account Transfer Remita E-Payment Transit. R-8177239/Various: Vendor	1,064,688,352.00
iii	30/1/12	Account To Account Transfer Remita E-Payment Transit. R-8191223/Various: Vendor	37,647,012,600.00
iv	30/1/12	Account To Account Transfer Remita E-Payment Transit R-8192782/Various Vendor	2,215,884,650.00
v	30/1/12	Account To Account Transfer Remita E-Payment Transit 8192788/Various Vendor	8,537,521,839.00
vi	30/1/12	Account To Account Transfer Remita E-Payment Transit 8192790/Various Vendor	1,923,126,045.00
vii	30/1/12	Account To Account Transfer Remita E-Payment Transit R-8192785/Various Vendor	49,869,880,667.00
viii	31/1/12	Account To Account Transfer Remita E-Payment Transit R-8208369/Various Vendor	2,360,765,204.86
	Total		**104,915,814,607.86**

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

i) Ask the Central Bank of Nigeria (CBN) to comply with the Financial Regulations 504 and 505.The narrations should provide reference to mandates issued by the Office of the Accountant-General of the Federation, thereby making the audit trail of many of these transactions to be easy.

ii) Urgently review the Remmita software to provide for audit trail and resolve other issues (e.g. the mandates numbers, the affected MDAs and the nature of expenditure debits should be disclosed in the CRF Bank Statements.)

2.123 <u>Audit Samples of Service Wide Vote, Pension and Gratuities in CRF Bank Statements as with Difficult Audit Trail</u>

In the audit examination of transactions for Service Wide Votes, Pension and Gratuities, it was observed that, it was not possible to track the amounts in the CRF Bank statements to a particular MDA, thereby creating difficulty in audit trail. For example such narrations as "Acct. to Acct. Transfer : Remitta e-payment Transit R-11923721/ Various; 17508 TSA Settlement Centre CRF Charges Service wide Vote 1000019224 for N1,175,416,109.00", did not allow for easy tracking of which Pension Office in favour was the amount. Also a large amount of N6,420,353,357.00 on 17/10/12 for Pension and Gratuities CRF Charges cannot be easily tracked to any of the Pension Offices. (See details below).

<u>Audit Samples of SW Vote & Pension & Gratuity in CRF Bank Statement with Difficult Audit Treasury</u>

No	Date	Narration	Service Wide Vote	Pension
			N	N
i.	19/11/2012	Account to Account Transfer: Remitta: e Payment Transit R-11923721/Various: 17508 TSA settlement Centre CRF	1,175,416,109.00	-

		Charges. Service note 1000019224		
ii.	12/10/2012	Account to Account transfer. Remita e-payment transit R-11338215/various 14011. TSA settlement centre CRF chages service wide votes 1000015695	598,992,601.00	-
iii.	06/11/2012	Account to Account transfer Remita e-payment Transit R-11839974/Various 16582 TSA settlement Centre Service wide vote. 1000018335	110,965,870.00	-
iv.	06/11/2012	R-11839960/Various 16584 TSA settlement CRF charges Service Wide Vote	571,705,250.00	-
v.	24/12/2012	Account to Account Transfer. Remitta e-payment Transit R-13011484/Various 22838 TSA settlement CRF charges Service Wide Centre. CRF chages. Servic Wide Vote 1000024592	120,000,000.00	-
vi.	09/11/2012	Account to Account Transfer. Remita e-payment Transit R-11864964/various 16881 TSA settlement centre CRF charges service wide vote 1000018750	500,000,000.00	-
vii.	01/12/2012	Account to Account transfer. Remita e-payment transit centre R12333118/various 19746. TSA Settlement Centre CRF Charges Wide vote 1000022002	150,000,000.00	-
viii.	03/12/2012	Account to Account transfer Remita e-payment transit. R-12330282/Various 19746 TSA settlement centre CRF charges Servic Wide Vote 1000021942	250,000,000.00	-
ix.	12/10/2012	Account to Account transfer transfer. Remia -payment R-11342880/various 14061 TSA settlement Centre CRF charges Service Wide Vote 1000015279	1,902,547,812.00	
x.	12/11/2012	Account to Account Transfer Remita e-payment Transit e payment transit 11883443/various 17033. TSA settlement Centre CRF charge service wide vote 1000018373	295,160,697.00	
xi.	12/11/2012	Account to Account transfer. Remita e-payment transsit R11683442/ various 17032.TSA settlement centre wide vote 1000018320	355,284,436.00	-
xii.	24/12/2012	Account to Accounts transfer Remita e-payment transit R-12989532/various 22493 TSA settlement Centre CRF charges service wide vote 1000024573	2,363,536,773.26	-
xiii	28/12/2012	Account to Account transfer Remita e-payment transit R-3057865 various 23297. TSA settlement centre CRF charges service wide vote 1000026078	308,330,376.00	-
xiv.	28/12/2012	Account to Account transfer Remita e-payment transit. R-13057608/various 23299 TSA settlement centre CF charges service wide vote 1000026130	791,720,000.00	-
xv.	28/12/2012	Account to Account transfer Remita e-payment transit R-13057930/various 23298 TSA settle	16,501,679.00	-
xvi.	21/12/2012	Account to Account transfer Remita e-payment transit. R-12889960/various 22380. TSA settlement wide		

		vote 1000024732	223,227,042.00	
xvii.	19/11/2012	Account to Account transfer Remita e-payment transit R-11923726/various 17511. TSA Settlement centre CRF charges service wide vote	346,540,573.00	-
xviii.	19/11/2012	Account to Account transfer Remita e-payment transit R-11923724/various 17510. TSA settlement centre CRF charges wide vote 100019204	38,000,000.00	-
Xix	17/10/2012	Account to Account transfer Remita 113850261 various 14975. TSA settlement centre CRF charges service wide vote 1000015518	249,587,056.00	-
xx.	17/10/2012	Account to Account transfer Remita e-payment transit. R-11385025/various 14973. TSA settlement Centre CRF charges pension and gratiuties 1000016603	-	6,420,353,357.00
xxi.	01/08/2012	Account to Account transfer. Remita e-payament transit. R-10212116/various 6682. TSA centre. CF Charges service wide voe 100007758	15,979,560,392.00	-
xxii.	01/08/2012	Account to Account transfer. Remita e-payment transit R-10212118 various 6684 TSA settlement centre CRF charges Pension and gratuities 100007204		844,544,041.00
xxiii.	21/10/2012	Account to Account transfer Remita e- payment transit. R-11794488/ various 16147. TSA settlement centre CRF charges Pensions and gratuities		1,987,880,585.00
xxiv.	19/12/2012	Account to Account transfer Remita e-payment transit R-12733474/various 21566 TSA settlement centre CRF charges pension		5,883,251,368.00
xxv.	17-Oct	Account to Account transfer. Remita e-payment transit R-11385024 various 14972 TSA settlement centre CRF charges pension and gratuity 1000016656		278,338,470.48
xxvi.	22/10/2012	Account to Account transfer Remita e-payment transit. R-11614196/various 15461 TSA settlement pension & gratuities 1000016994		1,146,156,612.00
xxvii.	22/10/2012	R-11614167/various 15459 TSA settlement centre CRF charges pension and gratuities 100017079		1,965,387,916.00
xxviii.	22/10/2012	Account to Account transfer service wide vote	650,907,323.00	
xix.	24/12/2012	Account to Account transfer Remita e-payment transit. R-12986858/various 22654 TSA settlement centre CRF charges pensions and gratuities 100025230	-	1,150,391,658.00
xxx.	12/10/2012	Account to Account transfer. Remita e-payment transit R-11343055/various 13743 TSA settlement centre CRF charges pension gratuities 1000015423	-	1,972,888,585.00
xxxi.	02/08/2012	Account to Account transfer Remita E-payament transit R-10233468/various 6827. TSA Settlement centre CF charge pensions and gratuities 100005387	2,223,278,807.00	
xxxii.	19/11/2012	Account to Account Transfer Remita e-Payment Transit R1192729		

		various 17513 TSA settlement centre CRF charges service wide vote 1000019152	22,219,313,800.00	
		TOTAL	**51,440,576,596.26**	**21,649,192,592.48**

2.124 The Accountant-General of the Federation has been requested to review the Remitta software in order to facilitate good and easy audit trail, by making it possible to know the mandates, number, MDA and the purpose of allocation in the Bank Statements narrations.

2.125 **Poor Maintenance of CRF Cash Books**

The Cashbook maintained for the recording of the transactions on the CRF Account was observed not to be properly maintained. The following anomalies were noted from the examination of the Cashbooks.

i) Relevant details of Receipts and Payments such as the Bank Credit Slip Numbers or Treasury Receipts Numbers, and Mandate Reference Numbers, were not stated on the Cash book. It was therefore difficult to post and confirm relevant receipts and payments to the subsidiary records. There was the risk that figures stated in the Cash book may not correspond to that on the subsidiary records. No narration of the source of Revenue and Purpose of Expenditure, beneficiaries.

ii) An audit examination of the Cashbook revealed that the Cashbook entries were made through verbatim copying of entries in the bank statement. This is purely Improper and will not facilitate proper reconciliation of the Cashbook with the Bank Statements. There is risk that errors and omissions made by the bank may go unnoticed and thereby transferred into the Cash book. The procedure of verbatim copying of entries in the bank statement to the Cashbook does not comply with rules and regulations provided in the Financial Regulation FR 716 and FR 807 stipulating guideline for the reconciliation of the Bank Statement with the Cashbook. Also there were no daily and monthly balances, contrary to the requirements of the Financial Regulations (2009) this also was not in line with the best practices.

iii) The Cashbooks currently utilized for the recording of the CRF Transactions appears to be inadequate and inappropriate, Columns were not sufficiently spaced to accommodate the large figures or amount. These made posting of large amount cumbersome and illegible as most of times they are squeeze into the available small space. The figures for CRF are in billions and trillions, which makes the present design not ideal.

iv) Bank Reconciliation Statement reconciling the cash book and the Bank Statement as provided in the Financial Regulation FR 806 were observed not to be prepared in respect of the CRF Account and Cashbook. Therefore, there exist the risk that errors, omissions, fraudulent entries might not be uncovered where there was no effective

monitoring through constant reconciliation of the cashbook and Bank Statements.

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

i) Look at the present Standard Treasury Cash Book used generally by MDAs and modify it to accommodate the peculiar nature of CRF transactions which are in billions and not the same with that of MDAs.

ii) Set up a committee to review the present Standard Treasury Cash Book which had been in use over 30 to 40 years and no more ideal for the present large transactions of receipts and expenditure in CRF Account.

STATEMENT OF CAPITAL DEVELOPMENT (STATEMENT NO 4)

2.127 **Extra Budgetary Statutory Allocation on Transfer from Consolidated Revenue Fund (CRF) to Capital Development Fund (CDF) (Note 9)**

Audit examination of transfers from Consolidated Revenue Fund (CRF) to Capital Development Fund (CDF) for the year 2012 showed that the actual amount of fund released to Police Affairs was N4,636,292,004.66 while the appropriation for the year was N2,645,306,497.00 thereby resulting to excess funding of N1,990,985,507.66.

2.128 The Accountant General of the Federation has been requested to explain the reason for the over funding by N1,990,985,507.66 contrary to the amount appropriated in the 2012 Appropriation Act.

2.129 **Aids and Grants N3,957,675,194.83 Note 10**

During the examination of Aids and Grants received during the year it was observed that many notable MDAs which ordinarily by virtue of their mandates and activities receive and/ benefit from Aids and Grants were not included, for example, MDAs such as Health, NACA, National Immunization Programme, Agriculture, National Planning, EFCC, DMO to mention few were conspicuously missing. The omission of such MDAs is an indication that the total figure of N3,957,675,194.83 reported in Note 10 was grossly understated.

2.130 Accountant-General of the Federation should endeavour to liaise with these MDAs and others with a view to authenticating how much Aids and Grants were actually extended to them in cash and materials (e.g. movable and non movable items) and include such amount to form the total Aids and Grants received by the Federal Government during the year.

2.131 **Expenditure and 2012 Appropriation Act for Subsidy Reinvestment (SURE-P) N180,000,000,000.00**

The 2012 Appropriation Act made provision for items of expenditure totaling N180,000,000,000.00 in respect of Subsidy Re-investment (SURE-P) but there was no report of the expenditure in the Consolidated Development Fund Statement No 4. This situation amounted to understatement of the amount of

expenditure by N180,000,000,000.00 in the Financial Statements of 2012. There was no Transcripts of Accounts of the receipts and expenditure of the transactions of Subsidy Reinvestment (SURE-P), which ought to be reported globally in the 2012 Financial Statements.

2.132 <u>Budget Office SURE-P: N250,000,000.00</u>

The sum of N250,000,000.00 was released to Budget Office under Sure-P vide AIE No. BD/045/2012 dated 5th March, 2012 through Service Wide Vote. The 2012 Appropriation Act did not allocate fund for Budget Office from the appropriation figure of Sure-P, neither was there any appropriation for Sure-P in the Service Wide Vote.

2.133 The Accountant General of the Federation has been requested to

i) Explain the reasons for not reporting omission of SURE-P expenditure in the Financial Statements contrary to the 2012 Appropriation Act.

ii) Provide the Transcript of Accounts for the receipts and expenditure of SURE-P.

iii) Provide the Bank Statements of the Account where the fund for the Subsidy Re-investment was purportedly credited into instead of CRF Account.

iv) Explain how Budget Office qualified for Fund of N250,000,000.00 from Sure-P when 2012 Appropriation Act did not provide for it. Also the Statement of Affairs of the utilisation of Sure-P money by Budget Office.

SECTION 3

FEDERATION ACCOUNT

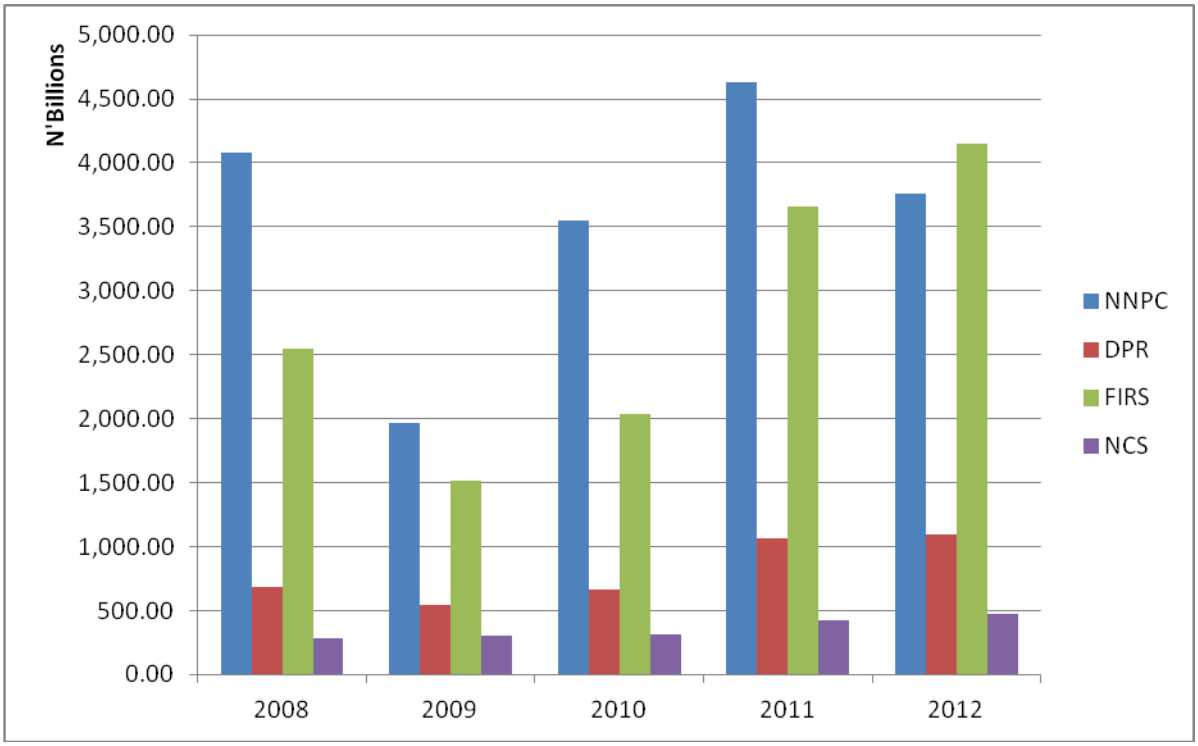
FEDERATION ACCOUNT

3.1 Revenue Inflows into Federation Account

It was observed from the table as detailed below that the revenue generation from the Revenue Collecting Agencies was fluctuating. There was a drastic decline in revenue generation from NNPC, DPR and FIRS in 2009 compared to what was generated in 2008. In 2010 and 2011, the revenue from NNPC appreciated along with the other Agencies when compared with 2009 figures. While the other Agencies revenues increased in 2012, the revenue from NNPC declined by ₦864,653,352,696.00 (18.68%). However, it was observed that collections by Customs rose steadily over the five year period.

Five Revenue Inflows into Federation Account

Year	NNPC	DPR	FIRS	NCS	TOTAL
	₦	₦	₦	₦	₦
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	4,627,977,490,943.77	1,062,598,638,253.36	3,654,792,579,154.57	422,093,923,605.96	9,767,462,631,957.66
2012	3,763,324,138,247.77	1,098,543,288,370.99	4,145,919,112,568.57	474,917,436,855.02	9,482,703,976,042.35
Total	**14,213,074,770,783.40**	**2,954,255,354,605.45**	**9,757,750,264,520.21**	**1,319,652,481,751.90**	**28,244,732,871,660.90**



3.2 Discrepancies Between CBN Component Figures and AGF Federation Account Transcript Statement

Examination of Federation Account records at FAAC Secretariat revealed that the total figure of inflows from the collecting Agencies to the Federation Account as shown in the AGF Transcript Statement was ₦9,440,847,445,120.81, while the CBN component figure was ₦9,482,703,976,042.35; thereby culminating in a difference of ₦41,856,530,921.54 as detailed below.

S/No	Collecting Agencies	AGF Transcript Statement Figure (AGF)	CBN Component Statement Figure	Difference
		₦	₦	₦
i.	NNPC	3,746,490,398,690.59	3,763,324,138,247.77	-16,833,739,557.18
ii.	DPR	1,092,171,235,596.15	1,098,543,288,370.99	-6,372,052,774.84
iii.	FIRS	4,127,268,373,979.05	4,145,919,112,568.57	-18,650,738,589.52
iv.	NCS	474,917,436,855.02	474,917,436,855.02	00
	TOTAL	**9,440,847,445,120.81**	**9,482,703,976,042.35**	**-41,856,530,921.54**

3.3 The records from the FAAC Secretariat examined revealed the following:

i) Total revenue inflows to the Federation Account from the various collecting Agencies as per CBN Component Statements amounted to ₦9,482,703,976,042.35 for the year 2012 as summarized below

S/N	Collecting Agency	Total Revenue Collected	Other Deductions before Payment to Fed Account	Amount Paid to Excess Crude/PPT/Royalty Account	Amount Paid to Federation Account (₦) A-B-C
		A	B	C	D= A-B-C
		₦	₦	₦	₦
i	NNPC	3,763,324,138,247.77	1,423,825,214,967.85	477,448,498,619.22	1,862,050,424,660.70
ii	DPR	1,098,543,288,370.99	NIL	377,264,685,789.54	721,278,602,581.45
iii	FIRS	4,145,919,112,568.57	NIL	1,454,035,989,899.78	2,691,883,122,668.79
iv	NCS	474,917,436,855.02	NIL	NIL	474,917,436,855.02
	Total	**9,482,703,976,042.35**	**1,423,825,214,967.85**	**2,308,749,174,308.54**	**5,750,129,586,765.96**

ii) From the total revenue of ₦3,763,324,138,247.77 payable to the Federation Account by NNPC, the Corporation deducted the sums of ₦1,901,273,713,587.07 for Excess crude, Joint Venture Cash Call (JVC) and Subsidy (i.e. ₦477,448,498,619.22 plus ₦1,423,825,214,967.85) before paying the resulting net figure of ₦1,862,050,424,660.70 shown in the above table to the Federation Account.

iii) The Net figure of ₦721,278,602,581.95 was paid to the Federation Account from the total amount of ₦ 1,098,543,288,370.99 collected by Department of Petroleum Resources (DPR) after deducting ₦377,264,685,789.04 as excess proceeds on Royalty..

iv) From the sum of ₦4,145,919,112,568.57 payable to the Federation Account by Federal Inland Revenue Service, a sum of ₦1,454,035,989,899.78 being excess proceeds from Petroleum Profit Tax (PPT) was deducted to arrive at the net figure of ₦2,691,883,122,668.79 paid into the Federation Account.

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

		N
i)	Import Duties	403,721,468,384.12
ii)	Excise Duties	39,908,886,093.769
iii)	Fees	1,514,229,187.40
iv)	Custom Penalty Charge	26,488,869.68
v)	CET Levy	29,746,364,320.06
Total		**474,917,436,855.02**

3.4 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 with no positive response since 2007.

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

i) Give explanation for the difference of ₦41,856,530,921.54.

ii) Pay back into Federation Account, the Joint Venture Cash Calls, Petroleum Subsidy, Excess Crude Sale and Under Remittance of Revenue by NNPC N1,132,619,890,792.96, ₦260,000,000,000.00, ₦477,448,498,619.22 and ₦31,145,324,174.89 respectively totaling ₦1,901,213,713,587.07 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).

iii) 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.

iv) Advice 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.

3.6 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 May and December, 2012 were still in arrears as at the time of the audit in August, 2013. This observation was also raised in 2011 report for the months of April and June, 2011 without any response.

3.7 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.

3.8 Surplus of Collection into Federation Account Over Distribution

It was observed that the Total Net Receipts to Federation Account after deducting cost of collection as detailed below was N5,682,942,672,167.61 while the Total Distribution to the three tiers of Government was N5,297,033,871,725.19 thereby resulting to a difference of N385,908,800,442.42.

Details	Amount ₦
NNPC	1,862,050,424,660.70
DPR	721,278,602,581.45
FIRS	2,691,883,122,668.79
NCS	474,917,436,855.02
Sub-Total	**5,750,129,586,765.96**
Cost of Collection	
FIRS	33,942,694,018.50
NCS	33,244,220,579.85
Sub-Total	**67,186,914,598.35**
Net Collection	**5,682,942,672,167.61**
Distribution	**5,297,033,871,725.19**
Difference	**385,908,800,442.42**

3.9 The Accountant-General of the Federation had been requested to explain why the Federation Account Allocation Committee (FAAC) did not share the difference of N385,908,800,442.42 to the three theirs of Governments.

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

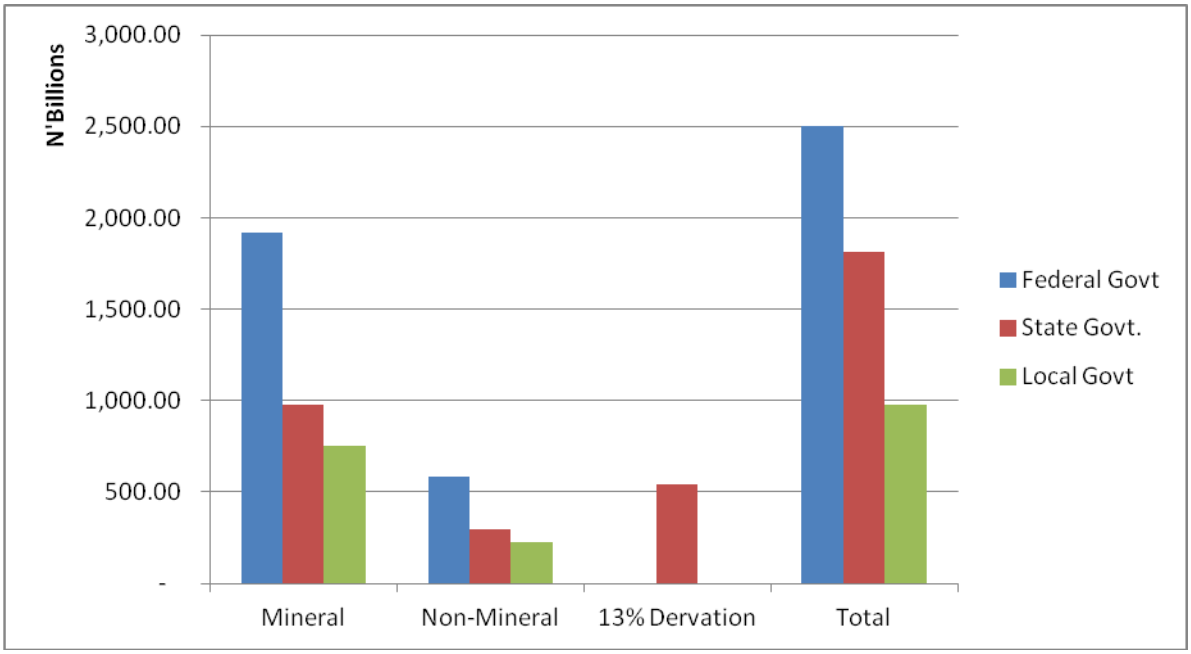
The Federation Accounts Allocation Committee (FAAC) had not been rendering the mandatory Annual Report as provided for under Section 5 (3b) of Allocation of Revenue (Federation Account, etc) Act 1982 which stipulates that FAAC is "To report annually to the Nation Assembly in respect of the functions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

3.11 The Accountant-General of the Federation had been requested to notify the Federation Accounts Allocation Committee of this omission for rectification.

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

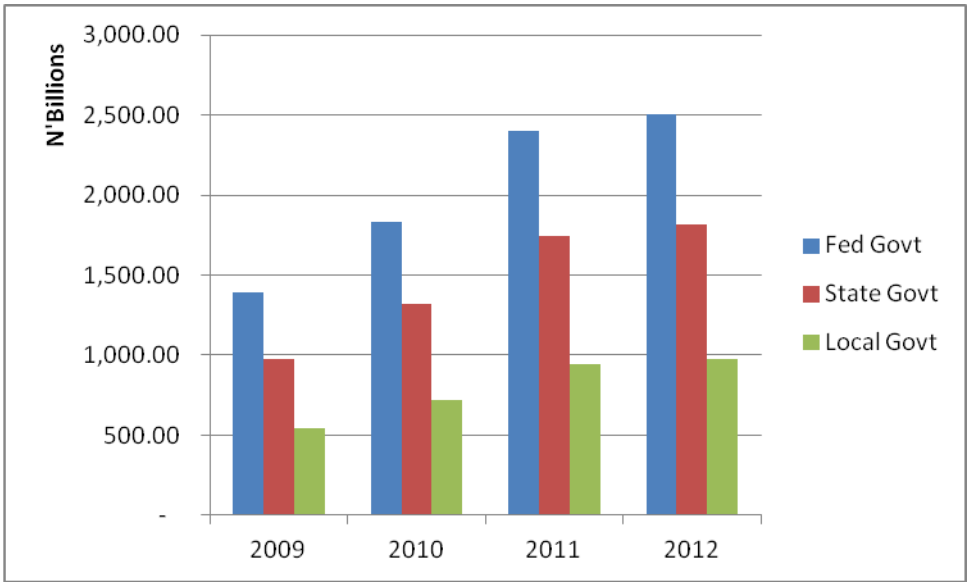
During the period under review, a total sum of ₦5,297,033,871,725.19 summarized below, was distributed to the three tiers of Government, namely, Federal, States and Local Governments after deducting ₦33,942,694,081.50 and ₦33,244,220,579.85 being cost of collections payable to Federal Inland Revenue Service and Nigeria Customs Service respectively.

Description	Amount ₦	Total ₦
Federal Government		
• Mineral	1,921,540,416,593.38	
• Non-Mineral	581,810,298,114.81	2,503,350,714,708.19
State Governments		
• Mineral	974,630,978,196.20	
• Non-Mineral	295,101,958,345.88	
• 13% Derivation	545,039,348,740.03	1,814,772,285,282.11
Local Governments		
• Mineral	751,399,631,393.86	
• Non-Mineral	227,511,240,341.03	978,910,871,734.89
TOTAL		**5,297,033,871,725.19**



Four years Distribution of Federation Account Revenue

	Fed Govt	State Govt	Local Govt	Total
Year	**N**	**N**	**N**	**N**
2009	1,395,518,390,975.73	978,071,526,958.81	545,703,850,686.06	2,919,293,768,620.60
2010	1,830,924,310,724.62	1,318,985,751,705.94	715,965,087,337.25	3,865,875,149,767.81
2011	2,403,925,620,418.49	1,741,306,381,507.91	940,031,658,705.00	5,085,263,660,631.40
2012	2,503,350,714,708.19	1,814,772,285,282.11	978,910,871,734.89	5,297,042,871,725.19
Total	**8,133,719,036,827.03**	**5,853,135,945,454.77**	**3,180,611,468,463.20**	**17,167,475,450,745.00**



3.13 Payment of States Contractual Obligations from States' Allocation from Federation Account Without States' Resolutions

It was observed that States' Contractual Obligations amounting to N681,991,241.46 were deducted at source from the Statutory Allocations due to three States . Monthly deductions described as Bonds and Loans deductions were made from the monthly allocations of the three States listed below without States Houses of Assembly Resolutions.

This practice contravenes Section 162(1) of the Constitution of the Federal Republic of Nigeria, 1999, which refers to the Federation Account as a ''Distributable Pool Account'' and Section 162(3) which states that "Any amount standing to the credit of the Federation Account shall be distributed among the Federal, State Governments and Local Government Councils in each State on such terms and in such manner as may be prescribed by the National Assembly." It would also appear to contravene Section 120 (3 & 4) which state that "No moneys shall be withdrawn from any public fund of the State, other than the Consolidated Revenue Fund of the State, unless the issue of those moneys has been authorized by a law of the House of Assembly of the State. No money shall be withdrawn from the Consolidated Revenue Fund of the State or any other public fund of the State except in the manner prescribed by the House of Assembly". This had been subject of previous years' reports without any positive response

3.14 The Accountant-General of the Federation had been requested to notify the Federation Account Allocation Committee that henceforth, payment of States Contractual Obligations from the Federation Account without States Houses of Assembly Resolutions should cease. Such disbursements should be made by the State Governments from their Consolidated Revenue Fund (CRF) in compliance with the relevant Constitutional provisions. It should be noted that such deductions should reflect in the books of account of the States as part of the gross allocation from the Federation Account.

3.15 States' Contractual Obligations Withheld in the Account for a Long Period of Time

Examination of books of accounts at FAAC Secretariat, Office of the Accountant General of the Federation revealed that various amounts totaling ₦7,398,087,358.99 deducted from States allocations were withheld in the Federation Account for a long period from January to December, 2012. This has led to a situation where huge balances were left in the Federation Account at the end of each month as against NIL balance as required by Section 162(3) of the Constitution of the Federal Republic of Nigeria, 1999.
Also, there was no evidence of payment of interest expected to have accrued on the fund to the affected States, even though the amount involved was withheld for several months.

3.16 The Governor of Central Bank of Nigeria (CBN) had been informed through the Accountant-General of the Federation to pay interest on credit balance of Federation Account in as much as interest is being charged by Central Bank of

Nigeria on debit balances of Federal Government's Consolidated Revenue Fund and other Agencies accounts with the CBN. Also the Accountant-General had been requested to notify the Federation Account Allocation Committee to explain the reasons for withholding of ₦7,398,087,358.99 for several months.

3.17 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 ₦12,848.389,728.21 was deducted directly from the allocations to States and FCT to offset external debts owed by them without resolutions from the States Houses of Assembly.

This practice 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 off-set by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation.

3.18 The Accountant-General of the Federation had been requested to notify the Federation Account Allocation Committee to explain the reasons for 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. Also resolutions from the States Houses of Assembly authorizing the deductions should be produced for audit.

3.19 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 ₦2,308,749,174,308.54 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)	477,448,498,619.22
DPR (Excess Royalty)	377,264,685,789.54
FIRS (Excess PPT)	1,454,035,989,899.78
TOTAL	**2,308,749,174,308.54**

3.20 The Accountant-General of 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.

3.21 **Placements of Funds on Deposits**

In the year under review, sums totaling USD219,247,398.77 and USD443,844,581.47 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 USD221,219.79 and USD453,803.13 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.

3.22 The Accountant-General of 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.

3.23 **Debit Interest on Fixed Term Deposit US$500m**

During the examination of Bank statements of Bank for International Settlement Account of FGN Excess Proceeds of PPT/Royalty Account, it was observed that an amount of US$500M was debited into the account on 29th August, 2012 and described as interest on Fixed Term Deposit. The nature/type of transactions that resulted to the debit interest of the above amount was not known.

3.24 The Accountant-General of the Federation had been requested to explain the debit interest of US$500M and in the absence of any justifiable explanation, the amount should be refunded.

3.25 **Transfer of Funds to Sure –P ₦319,943,121,222.87**

During the examination of records presented to the audit team, it was observed that a total sum of ₦319,943,121,222.87 paid from Federation Account was released to SURE–P out of a total sum of ₦426,590,828,291.16 approved for the programme as per Federation Account Income Distribution leaving a balance of ₦106,647,707,074.29. It was also observed that the Federal Government share of ₦146,635,051,546.35 was paid directly to a separate SURE-P CBN Account in violation of the Constitution of the Federal Republic of Nigeria that provides that Federal Government's share from Federation Account should be paid directly to Consolidated Revenue Fund

3.26 The Accountant-General of the Federation had been requested to notify the Federation Account Allocation Committee to cease payments of SURE-P to a separate SURE-P CBN Account. It is hereby recommended that henceforth all Federal Government funds for SURE–P should always be paid through the Consolidated Revenue Fund in line with the Constitution

3.27 **Improper Allocation of Funds to Soko and Ona/Asaboro Derivations (₦111,820,843.80)**

Examination of AGF mandates to CBN for the release of Funds from Federation Account showed that a total sum of ₦111,820,843.80 was allocated to Soko and Ona/Asaboro Derivations as shown below from the monthly refunds by NNPC into Federation Account from January to December 2012. All efforts made by the team to know the meaning of the Derivations, reasons for the allocations and why the amount allocated were withheld throughout the year were not fruitful.

Allocation to Soko Derivation and Ona/Asaboro Derivation				
Mandate Date	**Ref No**	**Soko**	**Ona/Asaboro**	**Total**
		₦	₦	₦
26-01-2012	42730/RS/87/169/DF	9,083,710.59	2,098,373.79	11,182,084.38
23-02-2012	42730/RS/88/89/DF	9,083,710.59	2,098,373.79	11,182,084.38
March		00	00	00
20-04-2012	42730/RS/88/251/DF	9,083,710.59	2,098,373.79	11,182,084.38
18-05-2012	42730/RS/89/108/DF	9,083,710.59	2,098,373.79	11,182,084.38
21-06-2012	42730/RS/89/204/DF	9,083,710.59	2,098,373.79	11,182,084.38
20-07-2012	42730/RS/90/61/DF	9,083,710.59	2,098,373.79	11,182,084.38
16-08-2012	42730/RS/90/213/DF	9,083,710.59	2,098,373.79	11,182,084.38
17-09-2012	42730/RS/91/71/DF	9,083,710.59	2,098,373.79	11,182,084.38
16-10-2012	42730/RS/91/170/DF	9,083,710.59	2,098,373.79	11,182,084.38
November		00	00	00
14-12-2012	42730/RS/92/78/DF	9,083,710.59	2,098,373.79	11,182,084.38
Total		**90,837,105.90**	**20,983,737.90**	**111,820,843.80**

3.28 The Accountant-General of the Federation had been requested to explain the meaning of the Soko and Ona/Asaboro Derivations, reasons for the allocations and why the amount allocated were withheld throughout the year should be provided.

3.29 Refunds of N450 Billion by NNPC to Federation Account

During the examination of the mandates of NNPC in respect of the refunds of ₦450 billion by NNPC to Federation Account, it was observed that the total amount of ₦206,242,200,000.00 was said to be for the Federal Government share while the balance of N243,757,800,000.00 was to be refunded to the States & Local Government in thirty two installments at the rate of ₦7,617,431,250.00 per installment. In the year under review none of the Federal Government share was refunded. Further observation revealed that the Federal Government share of ₦206,242,200,000.00 was being used to service a debt owned NNPC by the Federal Government.

The relevant documents relating to the debt that warranted the Federal Government share to be used to service the debt could not be produced for audit.

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

i) Explain why Federal Government shares were not released along with these States shares of these refunds.

ii) Provide the details of the debt, total amount involved and the outstanding balance should be made available for audit examination.

3.31 Monthly Allocation to Revenue Heads N435,058,337.11

During the examination of mandates for the distribution of balances in the Federation Account for each month, it was observed that allocations were made to different accounts in CBN in favour of revenue heads of FIRS and NCS such as CIT and other taxes, Import Duty Fee, CET Special levy and Customs penalty charges amounting to ₦435,058,337.11.

3.32 The Accountant-General of the Federation had been requested to explain the purpose for the allocation.

3.33 Refusal of Central Bank of Nigeria to Reconcile Uncleared Items In Federation Account

Despite several letters as detailed below from Office of the Accountant General of the Federation (Copies attached) to CBN on reconciliation of un-cleared items in the Federation Account, Central Bank of Nigeria is yet to carry out the reconciliation on the accounts; some of the items dated back to 2009. This practice of Central Bank of Nigeria poses a lot of challenges as un-reconciled items make the Federation Account prone to malpractices.

S/N	Date	Reference No of the Letter
i	19th August, 2009	FD/FA/146/Vol.1/189/DF
ii	30th September,2010	FD/FA.146/Vol.2/101/DF
iii	24th February, 2011	FD/FA/166/Vol.II/DF
iv	4th October, 2011	FD/FA/146/Vol.3/130/DF
v	23rd March, 2012	OAGF/FD/FA/146/Vol.3/286/DF
vi	25th June, 2012	OAGF/FD/FA/146/Vol.3/372/DF
vii	22nd October, 2012	FD/FA/146/Vol. IV/526/DF

3.34 The Accountant-General of the Federation had been requested to communicate to the relevant Authority to compel Central Bank of Nigeria to work with OAGF and do the necessary reconciliation immediately for the purpose of resolving all outstanding issues in the Federation Account.

NIGERIAN NATIONAL PETROLEUM CORPORATION (NNPC) AND NATIONAL PETROLEUM INVESTMENT MANAGEMENT SERVICES (NAPIMS)

3.35 **Under Remittance of Revenue from Domestic Crude Oil Sales by NNPC – N936,027,634,479.81**

It was observed from the examination of NNPC mandates to CBN on domestic crude oil sales that a total sum of ₦936,027,634,479.81 was not remitted to the Federation Account by NNPC within the period under review.

It should be noted that NNPC had just commenced the refunds of the debt of ₦450 billion being previous under remittance to Federation Account as shown in paragraph 3.29 of this report.

3.36 The Group Managing Director of NNPC had been informed through the Accountant-General of the Federation to provide explanation for the flagrant attitude of withholding domestic crude oil sales revenue and the withheld amount of N936,027,634,479.81 should be refunded urgently and the recovery particulars forwarded to my Office for verification.

3.37 **Interest Earned on Joint Venture Cash Call Account US$998,881.77**

It was observed that a total sum of US$998,881.77 as detailed below was earned as interest on Joint Venture Cash Call Account in the year 2012. There was no budgetary provision for this amount as income receivable into the Joint Venture Cash Call Account.

S/N	Date Earned	Details	Amount in USD
i	3/1/2012	Net Interest Credit	80,575.81
ii	1/2/2012	Net Interest Credit	82,514.64
iii	1/3/2012	Net Interest Credit	68,948.93
iv	2/4/2012	Net Interest Credit	69,095.21

v	1/5/2012	Net Interest Credit	71,305.56
vi	1/6/2012	Net Interest Credit	77,814.83
vii	2/7/2012	Net Interest Credit	78,584.07
viii	1/8/2012	Net Interest Credit	84,899.63
ix	4/9/2012	Net Interest Credit	91,658.73
x	1/10/2012	Net Interest Credit	98,501.16
xi	1/11/2012	Net Interest Credit	99,337.48
xii	3/12/2012	Net Interest Credit	95,645.72
		Total	**998,881.77**

3.38 The Group Managing Director of NNPC had been informed through the Accountant-General of the Federation to refund the interest of US$998,881.77 earned on the Joint Venture Cash Call Account to Federation Account as petroleum related revenue and evidence of the payment forwarded to this Office for audit confirmation.

3.39 **Failure of NAPIMS to Obtain Accompanied Management Reports Of Statutory Auditors of the Joint Venture Operators**

It was observed that the Statutory Auditors 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 Reports on audited Financial Statements are vital supporting documents 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. The claim by NNPC/NAPIMS that the Joint Venture Operators only submitted the audited accounts of the operators to NNPC/NAPIMS without the accompanied Management Reports (Letter of Weakness) is not tenable because Management Report is one of the documents stated by the Joint Venture Agreement that must be submitted by each Joint Venture Operators annually. It should be noted that the non inclusion of the Management Reports with the Audited Financial Statements made the audited assignment incomplete. The non release of the Management Letters to the audit team contravenes Section85(2) of the Constitution of Federal Republic of Nigeria, 1999, which states that " The public accounts of the Federation and all offices and courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts". This had been subject of my observation since 2009 without any positive response.

3.40 The Group Managing Director of NNPC had been informed through the Accountant-General of the Federation to explain the non release of the Management Letters to the audit team which contravenes Section85(2) of the Constitution of Federal Republic of Nigeria, 1999. The audited Financial Statements submitted to NNPC/NAPIMS should always be accompanied with the Management Report/Letter of weakness.

3.41 **Arrears of Joint Venture Cash Call US$1,664,986.15 and N171,303,701.00**

Examination of Annual Returns from the Joint Venture Operators for the year ended 31st December 2012 showed that Joint Venture Cash Call amounting to US$1,664,986.15 and N171, 303,701.00 as detailed below were in arrears as at the above date. 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.

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
A	**USD**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
i.	NNPC/SPDC/EPNL/NAOC	1,504,487.36	1,490,710.37	13,776.99	0	0
ii.	NNPC/MOBIL	1,236,108.17	1,149,185.78	86,922.39	196,035.00	282,957.39
iii.	NNPC/CHEVRON	947,763.85	897,175.78	50,588.07	0	50,588.07
iv.	NNPC/NAOC/POCNL	629,616.16	544,479.79	85,136.37	196,035.00	28,171.37
v.	NNPC/TEPNG	736,624.13	680,126.78	56,497.35	502,908.00	559,405.35
vi.	NNPC/PANOCEAN	122,226.61	118,012.84	4,213.77	0.00	4,213.77
vii.	NNPC/NPDC - CNL	11,084.65	3,376.90	7,707.75	0	7,707.75
viii.	NNPC/NPDC-SPDC	15,582.41	9,679.48	5,902.93	0.00	5,902.93
ix.	TOTAL E&P(AMENAM OML 99)	0.00	0.00	0.00	260,743.00	260,743.00
	Sub-Total.	**5,203,493.34**	**4,892,747.72**	**310,745.62**	**1,155,721.00**	**1,199,689.63**
B	**GAS**					
	USD	**US$'000**	**US$'000**	**US$'000**	**US$'000**	**US'000**
i.	NNPC/SPDC/EPNL/NAOC	435,093.19	360,851.54	74,241.65	0.00	74,241.65
ii.	NNPC/MOBIL	46,559.89	10,579.40	35,980.49	0.00	35,980.49
iii.	NNPC/CHEVRON	603,990.72	484,260.22	119,730.50	0.00	119,730.50
iv.	NNPC/NAOC/POCNL	183,504.86	168,919.26	14,585.60	0.00	14,585.60
v.	NNPC/TEPNG	394,478.55	220,479.03	173,999.52	0.00	173,999.52
vi.	NNPC/PANOCEAN	117,919.16	79,117.43	38,801.73	0.00	38,801.73
vii.	NNPC/NPDC - CNL	0.00	0.00	0.00	0.00	0.00
viii.	NNPC/NPDC-SPDC	7,957.03	0.00	7,957.03	0.00	7,957.03
ix.	**Sub-Total.**	**1,789,503.40**	**1,324,206.88**	**465,296.52**	**0**	**465,296.52**
	Grand- Total					**1,664,986.15**

Cash Call In Arrears In Naira As At 31st December, 2011)

S/N	Joint Venture Operators	N'000
i	TOTAL E&P (AMENAM OML 99)	12,264,300.00
ii	NNPC/TEPNG	22,881,681.00
iii	NNPC/MOBIL	13,855,828.00
iv	NNPC/CHEVRON	81,900,525.00
v	NNPC/NAOC/POCNL	40,401,367.00
	Total	**171,303,701.00**

3.42 The. Group Managing Director had been informed through the Accountant-General of the Federation to set up a tripartite team comprising of NAPIMS officers, Joint Ventures Operators and the Office of Accountant-General of the Federation to reconcile the arrears of Joint Venture Cash Calls since inception. All reconciled Joint Venture Cash Call should be paid back to Federation Account and recovery particulars sent to my Office for verification. Failure to reconcile all the arrears of Joint Venture Cash Calls since inception, efforts the amounts of US$1,664,986.15 and N171, 303,701.00 being arrears for the year under review should be paid back to the Federation Account and recovery particulars sent to my office for verification.

3.43 Outstanding Crude Oil Trade Debtors-US$75,055,277.32

Examination of Crude Oil and Gas Customers Summary reveals that an amount of US$17,591,262.20 as detailed below was outstanding against some foreign crude oil customers. It was further observed that these debts range between 5-13 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 made for the recovery of these debts.

S/N	Name of Customer	Amount Owed (US$)
i.	AMG	7,242.30
ii.	J S SERVICES & INVESTMENT	235,727.49
iii.	SAHARA ENERGY	61,108.05
iv.	LIBERIA (2006-2007)	5,091.60
v.	INC	122,445.00
vi.	0VLAS	103.00
vii.	MGG	245,194.38
viii.	OPTIMA-TACOMA	160,865.02
ix.	CHINA PETRPLEUM(SINOPEC)	364,147.07
x.	SAO- TOME	50,712.83
xi.	TRISTAR	10,537.00
xii.	KENYA OIL CO	170,164.15
xxiii.	PETRODEL RESOURCES	68,787.33
xiv.	PETROSEN - SENEGAL	11,779.59
xv.	CROSS OIL	50,175.00
xvi.	INDIA OIL	129,989.45
xvii.	SOUTH AFRICAN OIL COMPANY	23,865.69
xviii.	TEMA	4,708,468.58
xix.	VITOL S.A (GAS)	1,130,148.32
xx.	PETROJAM	9,068.00
xxi.	ATTOCK OIL	265,140.98
xxii.	PETROBRASS	60,263.25
xxiii.	ADDAX ENERGY	637,490.96
xiv.	ARCADIA	1,975,238.15
xv.	GHANA NATIONAL PC(GNPC)	357,691.32
xvi.	GLENCORE	81,349.35
xvii.	GUINEA	18,223.00
xviii.	JETSTREAM	20.00
xix.	KYOKUTO	2,201,114.16
xxx.	AMNI	22,076.00
xxxi.	CHINA VENTURES	9,113.00
xxxii.	COAST OIL	1,002,098.00
xxxiii.	CONSOLIDATED	1,009,180.00
xxxiv.	DUBRIL OIL	42,624.00
xxxv.	GAMBIA	195,512.00
xxxvi.	GEOGAS	14,998.00
xxxvii.	HAXBY	2,495.00
xxxviii.	INCOMED	321,276.00
xxxix.	MALI REPUBLIC	31,998.00
xl.	MARCHRICH	70,329.66
xli.	NGS GLOBAL	4,403.00
xlii.	NORDEST	1,764.00
xliii.	PETRO- INETT	16,747.00
xliv.	PIMESA TRADING	46,341.00
xlv.	REPUBLIC OF BENIN	98,293.33
xlvi.	RUDOCONS- BHF	6,086.00
xlvii.	S.K. CORPORATION	25,700.00
xlviii.	S.T.C. CREDIT AGR	8,151.00
xlix.	SOCHINEST	26,603.00

l.	SOTODEN	659,497.00
li.	SOUSEA	15,795.92
lii.	T.S.K.J. GAS TANKER	104,506.27
liii.	TOTAL OVERSEAS	144,206.00
liv.	TRADOIL	549,318.00
lv.	NIPCO	4,420,535.78
lvi	NLNG	53,043,479.34
	TOTAL	**75,055,277.32**

Further examination revealed that seven (7) customers as detailed below with outstanding USD68,481,082.33 accounted for about 91% of the total debt profile of USD75,055,277.32.

S/N	Customer	Debt Balances ($)
i.	NIPCO	4,420,535.78
ii.	NLNG	53,043,479.34
iii.	TEMA	4,708,468.58
iv.	VITOL SA (GAS)	1,130,148.32
v.	ARCADIA	1,975,238.15
vi.	KYOKUTO	2,201,114.16
vii.	COAST OIL	1,002,098.00
	TOTAL	**68,481,082.33**

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

i) Explain whether these customers were no longer in business and why the debts linger for so long.

ii) What is the Corporation's debt policy and why has the erring customers not been sanctioned?

iii) Concerted efforts being made to recover the above debts and if the debts had been recovered, the recovery particulars should be sent to my Office for verification.

3.45 **<u>Excessive Domestic Crude Lifting by NNPC</u>**

It was observed from the Crude Oil and Condensate Production and Lifting figures Schedules provided for audit examination that out of the total of 84,144,572 Barrels Crude Oil lifted by NNPC for Domestic use by the Refineries, only 34,926,533 Barrels were used for domestic Refinery while the balance of 49,218,038 Barrels were exported by NNPC. The balance of 49,218,038 Barrels exported by NNPC enjoyed 90 days credit period rather the expected 30 days if it had been exported directly vide export market. These therefore caused delay in the realization of revenue to the Federation Account in respect of these export of Domestic Crude Oil.

Month (2012)	Refinery (BL)	Export (BL)	Total (BL)
January	3,492,781.00	6,646,915.00	10,139,696.00
February	1,906,801.00	6,222,478.00	8,129,279.00
March	2,931,772.00	4,444,666.00	7,376,438.00
April	2,402,827.00	2,804,370.00	5,207,197.00
May	3,325,182.00	907,372.00	4,232,554.00
June	2,108,952.00	2,849,414.00	4,958,366.00
July	3,499,512.00	4,664,590.00	8,164,102.00
August	1,078,699.00	5,810,478.00	6,889,177.00
September	3,363,766.00	4,842,174.00	8,205,940.00
October	3,108,667.00	2,236,172.00	5,344,839.00
November	5,136,399.00	2,693,922.00	7,830,321.00
December	2,571,175.00	5,091,488.00	7,662,663.00
Total	**34,926,533.00**	**49,214,039.00**	**84,140,572.00**

3.46 The Accountant-General of the Federation had been requested to inform the relevant authorities to carry out proper assessment to determine the appropriate crude oil to be allocated to NNPC for domestic consumption. This will lead to increase in the exported crude sale quantity which will also increase the revenue realized paid into Federation Account because of credit of within 30 days instead of 90 days credit period presently being enjoyed by NNPC export of the balance of Crude Oil allocate to them for domestic consumption.

3.47 **Unauthorized Movement Of Fund-US$50,000,000.00**

A total sum of $50,000,000.00 was moved from NNPC Joint Venture Cash Call Account with JP MORGAN CHASE to another foreign bank account on 28th February, 2011 without any mandate or authority for the movement. On 21st May, 2011 (i.e. after 3 months) a sum of $49,999,999.00 was returned leaving a balance of $10.00 unreturned in spite of various letters written and meeting held with the Central Bank of Nigeria.

3.48 The Group Managing Director had been informed through the Accountant-General of the Federation to explain the reasons for the movement of fund without mandate and the outstanding balance of US$10.00 and the accrued interest of $1,249,999.99 at a minimal rate of 10% for three months should be credited to the account.

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

It was observed that 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 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 of the Auditor General is strictly forbidden” This observation had been subject of my previous report since 2007 without any positive response.

3.50 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.

3.51 **Over Deduction of Subsidy by NNPC ₦ 30,259,561,402.73**

It was observed that Nigeria National Petroleum Corporation (NNPC) deducted subsidy at source from the proceed of Crude Oil and Gas sales to the tune of ₦260,000,000,000.00 as against the figure of ₦229,740,438,597.27 approved by Petroleum Product Pricing and Regulatory Agency (PPPRA) resulting to over deduction of ₦30,259,561,402.73. See details below:

Month	Subsidy Deducted at Source by NNPC (N)	Total Subsidy Approved by PPPRA (N)	Over Deduction of Subsidy by NNPC (N)
January	80,000,000,000.00	19,100,133,216.28	60,899,866,783.72
February	70,000,000,000.00	15,973,304,316.17	54,026,695,683.83
March	60,000,000,000.00	23,811,192,389.56	36,188,807,610.44
April	50,000,000,000.00	28,036,258,786.17	21,963,741,213.83
May	0.00	46,638,473,117.48	-46,638,473,117.48
June	0.00	47,502,563,713.99	-47,502,563,713.99
July	0.00	31,793,318,679.69	-31,793,318,679.69
August	0.00	3,304,050,315.07	-3,304,050,315.07
September	0.00	6,807,764,097.71	-6,807,764,097.71
October	0.00	2,681,191,565.00	-2,681,191,565.00
November	0.00	0.00	0.00
December	0.00	4,092,188,400.15	-4,092,188,400.15
Total	**260,000,000,000.00**	**229,740,438,597.27**	**30,259,561,402.73**

3.52 The Group Managing Director of NNPC had been informed through the Accountant-General of the Federation to refund the over deduction of subsidy at source from the proceed of Crude Oil and Gas sales amounting to N30,259,561,402.73 by Nigeria National Petroleum Corporation (NNPC) without approval from PPPRA to Federation Account and recovery particulars forwarded to my office for verification.

3.53 **Budgetary Spending on Petroleum Support Fund (Subsidy) to Marketers by Nigerian National Petroleum Corporation (NNPC) N260,000,000,000.00**

Our review of Federation Account records revealed that a total sum of N260,000,000,000.00 as detailed below was deducted at source by the Nigerian National Petroleum Corporation (NNPC) for Petroleum Support Fund (Subsidy) for the year 2012 notwithstanding the fact that there was no budgetary provisions for

Petroleum Support Fund (Subsidy) in the Annual Appropriation for the same year leading to an extra budgetary expenditure of N260,000,000,000.00 on Subsidy by NNPC in the year under review.

Month	Subsidy Deducted at Source by NNPC (N)
January	80,000,000,000.00
February	70,000,000,000.00
March	60,000,000,000.00
April	50,000,000,000.00
May	0.00
June	0.00
July	0.00
August	0.00
September	0.00
October	0.00
November	0.00
December	0.00
Total	**260,000,000,000.00**

3.54 The Group Managing Director of NNPC had been informed through the Accountant-General of the Federation to provide the reasons for this deliberate violation of the provisions of the 2012 Appropriation Act. The amount of Subsidy deducted by the Nigerian National Petroleum Corporation (NNPC) against the provisions of the Appropriation Act 2012 should be recovered from the Nigerian National Petroleum Corporation (NNPC) and paid back to Federation Account. The recovery particulars should be forwarded to my Office for verification.

PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)

3.55 **Non Subjection of 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 either before or after subsidy had been claimed by the Corporation.

This practice would appear to be irregular since Nigeria National Petroleum Corporation (NNPC) claimed almost fifty (50) percent of subsidy paid in the 2012. This had been subject of my report since 2010 without positive response.

3.56 The Group Managing Director of NNPC and Executive Secretary of PPPRA had been informed through the Accountant-General of the Federation to provide explanation 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 Independent Oil Marketers.

3.57 Approval of Subsidy for Nigerian National Petroleum Corporation(NNPC) by Petroleum Products Pricing Regulatory Agency(PPPRA) against Budgetary Provision

It was observed during examination of Petroleum Support Fund (Subsidy) records at Petroleum Products Pricing Regulatory Agency (PPPRA) that the Agency approved Subsidy amounting to ₦229,740,438,597.27 for the Nigerian National Petroleum Corporation for year 2012 even though there was no budgetary provision for Subsidy for the Corporation in the Appropriation Act in the year under review resulting to extra budgetary spending on subsidy by NNPC during the year.

3.58 The Group Managing Director of NNPC and Executive Secretary of PPPRA had been informed through the Accountant-General of the Federation to provide explanation for the deliberate violation of the provisions of the 2012 Appropriation Act.

DEPARTMENT OF PETROLEUM RESOURCES (DPR)

3.59 Outstanding Payment of Royalty by Oil Companies US$706,880,265.22 (N109,757,298,780.71)

It was observed that Royalty amounting to USD706,880,265.22 (N109,757,298,780.71) as detailed below remained unpaid by twenty one (21) Oil Companies as at the time of audit. The non-payment of Royalties on oil by these Companies in 2012 was a denial of essential Revenue to Federation Account.

S/N	Name Of Company	Production	Royalty Due	Amount Confirmed Paid	Outstanding
		BARRELS	USD	USD	USD
i	PHILIPS	28,790,448.00	119,076,424.00	114,421,051.00	4,655,373.00
ii	NECONDE	3,066,994.00	31,898,581.00	20,165,904.00	11,732,677.00
iii	PILLAR OIL	408,914.00	1,097,168.78	963,334.00	133,834.78
iv	ORIENTAL	11,122,113.00	143,327,330.00	-	143,327,330.00
v	ENERGIA	478,139.00	1,363,881.00	1,230,038.56	133,842.44
vi	EXPRESS	503,390.00	1,852,330.00	-	1,852,330.00
vii	NEW CROSS	613,953.00	1,048,172.00	-	1,048,172.00
viii	NPDC	36,411,585.00	591,055,796.00	292,796,295.00	298,259,501.00
ix	SHEBAH	503,390.00	7,731,329.00	-	7,731,329.00
x	CAMAC	503,390.00	80,502.00	-	80,502.00
xi	TEXACO	2,779,422.00	23,312,886.00	-	23,312,886.00
xii	SEEPCO	1,555,612.00	20,002,717.00	-	20,002,717.00
xiii	SHELL JV	144,046,157.00	1,043,199,815.00	1,033,221,583.00	9,978,232.00
xiv	USAN (TUPNI)	25,726,777.00	224,893,174.00	169,363,067.00	55,530,107.00
xv	ALLIED ENERGY	968,541.00	13,382,007.00	5,266,073.00	8,115,934.00
xvi	BONGA	63,966,709.00	128,265,185.00	94,407,730.00	33,857,455.00
xvii	BRITTU	492,165.00	1,216,558.00	2,205.00	1,214,353.00
xviii	MID WESTERN	3,133,359.00	39,034,077.00	31,312,803.00	7,721,274.00
xix	MONI PULO	1,684,568.00	35,011,623.00	21,389,965.00	13,621,658.00
xx	ABO (NAE)	7,117,882.00	63,741,135.00	57,616,110.00	6,125,025.00
xxi	ADDAX EXP	12,094,754.00	173,694,606.00	115,248,873.00	58,445,733.00
Total		**345,968,262.00**	**2,664,285,296.78**	**1,957,405,031.56**	**706,880,265.22**

3.60 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding Royalty of USD706,880,265.22 (N109,757,298,780.71) and evidence of recovery forwarded to my office for audit.

3.61 **Outstanding Gas Flare Penalty-US$13,743,811.16 (N2,134,001,558.81)**

During the examination of records relating to penalty on Gas Flared, it was observed that total sum of US$13,743,811.16 (N2,134,001,558.81) as detailed below were being owed by the thirty three (33) Oil companies and still remained outstanding as at the time of audit.

Company	Gas Flare Volume	Penalty (USD)	Payments (USD)	Outstanding (USD)
Total Exploration and Production Nigeria Limited (TEPNG)	9,651,917	623,259.85	346,337.96	276,921.88
Chevron Nigeria Limited (CNL)	38,272,280	2,471,203.42	-	2,471,203.42
Nigeria Agip Oil Company Limited (NAOC)	10,391,804	670,986.17	508,265.74	162,720.43
Mobil Producing Nigeria Unlimited (MPNU)	16,884,444	1,089,930.09	1,040,692.00	49,238.09
Shell Petroleum Development Company Limited (SPDC)	18,082,013	1,167,573.42	1,025,492.00	142,081.42
Pan Ocean Nigeria Limited	154,734	9,984.89	-	9,984.89
Conoco Philips Nigeria Limited	13,251,306	855,647.43	510,294.00	345,353.43
Addax	54,073,143	3,491,530.00	-	3,491,530.00
Nigeria Agip Exploration (NAE)	4,090,040	264,179.43	-	264,179.43
AENR	9,281,633	599,303.93	-	599,303.93
SNEPCO	3,293,980	212,673.06	-	212,673.06
Esso	3,293,980	212,673.06	-	212,673.06
SEEPCO	11,483,600	738,881.50	-	738,881.50
TUPNI	18,071,576	1,168,707.84	7,469.79	1,161,238.06
Continental Oil and Gas Limited	2,965,215	191,479.17	191,504.00	(24.83)
Consolidated Producing Limited	161,861	10,453.66	10,452.00	1.66
Amni International Petroleum Development Company Limited	4,538,987	293,108.23	-	293,108.23
Nigeria Petroleum Development Company Limited (NPDC)	35,592,218	2,298,286.06	-	2,298,286.06
Moni Pulo Petroleum Development	617,909	39,919.46	39,800.86	118.60
Atlas Petroleum International Limited	138,890	8,968.84	-	8,968.84
Dubri Oil Company Limited	1,687,562	108,983.82	-	108,983.82
Express Petroleum and Gas Company Limited	594,000	38,391.38	-	38,391.38
Cavendish Petroleum	0	-	-	-
Allied Energy Resources Limited	9,924,850	641,242.00	-	641,242.00
Seplat Pet and Dev. Co. Ltd	7,634,138	492,996.94	366,753.00	126,243.94
Niger Delta Petroleum Resources Limited	754,485	48,707.67	-	48,707.67
Platform Petroleum Limited	6,325,152	408,401.43	632,377.81	(223,976.38)
Midwestern Oil and Gas Company Limited	302,402	19,531.34	19,439.23	92.11
Pillar Petroleum Limited	69,830	4,514.46	-	4,514.46
WalterSmith Petroman Limited	0	-	-	-
Energia Limited	1,502,109	97,016.38	63,347.00	33,669.38
Brittania-U	102,246	6,607.86	-	6,607.86
Oriental Energy	3,421,031	220,893.75	-	220,893.75
Total	**286,609,333**	**18,506,036.55**	**4,762,225.39**	**13,743,811.16**

3.62 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding penalty of US$13,743,811.16 (N2,134,001,558.81) on Gas Flared and evidence of recovery forwarded to my office for audit.

3.63 **Outstanding Concessional Rentals- USD1,238,882.37**

It was observed that Concession Rentals amounting to USD1,238,882.37 (N192,361,265.59) as detailed below remained unpaid by twenty three (23) Oil Companies as at the time of audit.

S/N	Company Name	Amount Due (US$)	Amount Paid (US$)	Amount Outstanding (US$)
i	ADDAX	58,800.00	612,989.11	212,391.21
ii	ESSO	42,405.00	0.00	42,405.00
iii	EXXONMOBIL	38,460.00	13,607.98	26,094.62
iv	SHELL	379,620.00	334,033.83	47,865.48
v	PAN OCEAN	13,295.00	0.00	13,295.00
vi	SUMMIT	44,190.00	0.00	44,190.00
vii	NNDC	103,170.00	0.00	103,170.00
viii	NPDC	34,875.00	0.00	34,875.00
ix	AMNI	7,335.00	0.00	7,335.00
x	MONI PULO	24,530.00	0.00	24,530.00
xi	CAVENDISH	19,340.00	38,680.00	19,340.00
xii	ALLIED ENERGY	35,900.00	0.00	35,900.00
xiii	EMERALD ENERGY	25,900.00	0.00	25,900.00
xiv	EXPRESS OIL	30,880.00	0.00	30,880.00
xv	CONTINENTAL OIL	21,010.00	0.00	21,010.00
xvi	CENTRICA NEWCROSS	14,630.00	9,878.94	4,751.06
xvii	ORANTO	17,900.00	0.00	17,900.00
xviii	STATOIL	44,420.00	0.00	444,200.00
xix	ZEBRA ENERGY LTD	24,480.00	0.00	24,480.00
xx	TENOIL	410.00	0.00	410.00
xxi	CNODC	39,110.00	0.00	39,110.00
xxii.	HERITAGE	11,650.00	0.00	11,650.00
xxiii.	AENR	7,200.00	0.00	7,200.00
	Total			**1,238,882.37**

3.64 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding Concessional Rentals amounting to USD1,238,882.37 (N192,361,265.59) and evidence of recovery forwarded to my office for audit.

3.65 **Uncollectible 1998- 2011 Royalty and Gas Flared Arrears**.

It was observed during the examination of accounting and other records made available that various oil companies owed Federation Accounts the sum of US$158,860,559.54 (₦24,666,279,079.78) and US$363,070,272.00 (₦56,373,921,133.44) as Royalty and Gas Flared Penalty respectively as detailed below and were adjudged as uncollectible between 1998 and 2011.The non-collection of these arrears has led to serious depletion of the amount due to Federation Account.

Information gathered shows that the bulk of this figure is as a result of unsubstantiated and unwarranted dispute between DPR and the oil companies.

It is appalling to note that DPR who has the mandate to "regulate and supervise the activities of oil companies in the country" failed to avail itself this authority but was found to be 'begging and appealing' to the oil companies to make good these arrears.

Royalty Uncollectible Arrears			
SN	**Company Name**	**Years Of Indebtedness**	**Amount(US$)**
i	Express Gas Co Ltd	1999-2011	12,780,544.00
ii	Dubri Oil Co Ltd	2001-2010	4,178,954.00
iii	Cavendish Pet Nig Ltd	1999-2007	21,401,171.00
iv	Allied Energy	2011-2012	6,379,296.00
v	Neconde Energy Ltd	2011-2012	35,895,783.54
vi	Niger Delta Pet Res	2005-2011	2,139,394.00
vii	Mid Western Oil & Gas Plc	2008-2009	3,109,039.00
viii	Mid Western Oil & Gas Plc	2009-2011	16,341,673.00
ix	Conoco Philips Nig Ltd	1997-2011	9,053,343.00
x	Energia Ltd	2010-2011	63,118.00
xi	Nig Agip Oil Co Ltd	2011	3,464,597.00
xii	Amni Inter Pet Dev Co Ltd	2010-2011	7,263,549.00
xiii	Moni Pulo Pet Dev	1998-2011	36,790,098.00
	TOTAL		**158,860,559.54**

Gas Flared Uncollectible Arrears			
S/N	**Company Name**	**Year Of Indebtedness**	**Amount(US$)**
i	Dubri Oil Co Ltd	2001-2010	635,706.00
ii	Britan U Nig	2008-2011	956,400.00
iii	Pan Oceanic Oil Cop Nig	1990-2008	36,330,380.00
iv	Mid Western Oil & Gas Plc	2000-2011	8,659,305.00
v	Oriental Energy Res Ltd	April2011-Dec2011	5,059,562.00
vi	Niger Delta Pet Res Ltd	Mar/April2008-Dec2011	11,781,237.00
vii	Continental Oil & Gas	Mar/April2008-Dec2011	68,033,570.00
viii	Seplat Pet Dev Coy Ltd	April2008-Dec2011	16,268,189.00
ix	Conoco Philips Nig Ltd	1990-2011	12,430,536.00
x	Energia Ltd	2008-2011	7,276,465.00
xi	Esso Exploration Nig Ltd	Mar/April2008-Dec2011	2,473,967.00
xii	Con Oil Prod	1994-2011	3,961,832.00
xiii	Agip Energy & Natural Res	1990-2011	145,567,611.00
xiv	Amni Inter Pet Dev	1999-2011	3,241,406.00
xv	Moni Pulo Ltd Dev	1999-2011	338,166.00
xvi	Atlas Pet Int Ltd	Mar/April2008-Dec2011	3,391,484.00
xvii	Platform Pet Ltd	April2008-Dec2011	31,747,207.00
xviii	Pillar Oil Ltd	April2008-Dec2011	4,917,249.00
	Total		**363,070,272.00**

3.66 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to explain efforts being made to recover the sum of US$158,860,559.54 (₦24,666,279,079.78) and US$363,070,272.00 (₦56,373,921,133.44) as Royalty and Gas flared penalty respectively that were adjudged as uncollectible between 1998 and 2011.

3.67 Discrepancies Between DPR Figures and CBN Component Figures

During the examination of accounting and other records of DPR, it was revealed that the total figure of inflows from the organisation to the Federation Account and transferred to CBN was ₦28,021,617,029.40, while the CBN component figure was ₦20,602,180,889.90; thereby culminating in a difference of ₦7,419,436,139.50 unremitted by CBN as detailed below.

Details	DPR Figure	CBN Component Figure	Difference
	N	N	N
Royalty on Gas	22,320,462,450.56	15,114,543,653.46	7,205,918,797.10
Concessional Rentals	468,066,808.42	453,920,718.91	14,146,089.51
Penalty on Gas Flared	3,833,492,134.54	3,701,425,839.83	132,066,294.71
Miscellaneous	1,399,595,635.88	1,332,290,677.70	67,304,958.18
Total	**28,021,617,029.40**	**20,602,180,889.90**	**7,419,436,139.50**

3.68 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to ask the CBN as a matter of urgency, explain why it failed to remit the sum of ₦7,419,436,139.50 to the Federation account.

3.69 Returned Cheque/Draft

Audit scrutiny of the CBN bank statement made available shows that an amount of ₦1,724,000.00 as detailed below being dishonoured bank drafts in respect of Miscellaneous Oil Revenue receipt. There was no record of these returned drafts in the books of DPR and the Companies concerned did not make any effort to redeem the dishonoured bank drafts thereby resulting to loss of revenue to Federation Account.

SN	Date	Draft/Cheque No	Particulars	Amount (N)
i.	20/03/2012	1556	Draft	15,000.00
ii.	23/03/2012	1580671	Oceanic bank draft	9,000.00
iii.	20/04/2012	6060	Cheque	75,000.00
iv.	20/02/2012	182986	Cheque	500,000.00
v.	20/02/2012		Cheque	1,000,000.00
vi.	08/08/2012	5782	Cheque	25,000.00
vii.	08/03/2012		Cheque	75,000.00
viii.	15/06/2012	281015	Cheque	25,000.00
	Total			**1,724,000.00**

The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to explain efforts being made to recover the sum of ₦1,724,000.00 being dishonoured bank drafts in respect of Miscellaneous Oil Revenue receipts from the oil companies. Henceforth all revenue should be collected electronically in order to eliminate the occurrence of dishonoured bank drafts.

3.70 Dormancy of Bank Account Balance- N440,071,397.61

In the course of the reconciliation of the Bank Account Statements with CBN, it was observed that Petroleum Technology Development Trust Fund (PTDF)

had N440,071,397.61 as credit balance in its account No 023-01965-41-01-8 which had been dormant for thirteen (13) years. The schedule officer confirmed that the account had been dormant since year 2000. It is very doubtful as to whether PTDF is aware of this huge sum of money lying fallow in its credit with CBN. To have left the above whooping sum of money as idle fund in PTDF Account with CBN for such a long period shows a poor financial management in place.

3.71 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to write the management of CBN as a matter of urgency to close this account and transfer the balance including interest thereon to PTDF Naira account with CBN for proper utilization.

3.72 <u>IN ADEQUATE ACCOUNTING RECORDS</u>

It was observed that Revenue Cash book was not being maintained for CBN accounts into which all revenue due to Federation Account and other Independent Revenue due to Federal Government are paid. The analysis book purposely maintained was froth with a lot of errors, omissions and mistakes.

It was equally observed that Bank Reconciliation Statements were never prepared. This has resulted to a lot of debits and credits not taken over the years. There is no doubt that these debits and credits might have been arbitrary but due to non-preparation of bank reconciliation statements the figures continue to accumulate. Bank Reconciliation Statement serves as a veritable means of checking against fraudulent or unauthorized entries in the cash books and bank accounts.

The possible effect and consequence of the above irregularities includes:

- ✓ Objectives of bank reconciliation not achieved
- ✓ Possibility of fraud and/or irregularities being perpetrated and remained undetected is high since no bank reconciliation is ever prepared.
- ✓ Errors or omissions and commissions might have occurred.
- ✓ The Federation Account may suffer huge financial loss if urgent and serious actions are not taken by management to see that these anomalies were corrected by CBN and the schedule officer.
- ✓ Most importantly, decisions taken by management over time has been based on inaccurate and misleading information.

3.73 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to ensure that proper books of accounts are put in place. Also all the bank statements for the period concern are obtained and proper reconciliation is done accordingly. It is only through the proper reconciliation that the problem observed above could be resolved.

3.74 **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. This had been subject of my previous reports without any positive response

3.75 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:

3.76 **Release Of ₦6.5 Billion to FIRS Tax Refund Account**

It was observed that the sum of ₦6,500,000,000 as shown below was paid from the Federation Account vide Mandate referenced number 42730/RS/Vol.91/200/DF dated 19/10/2012 to FIRS Tax Refund Account as Tax Refund for the year 2011,and 1st and 2nd quarters 2012.The nature of the Tax Refund as well as the schedules of beneficiaries were not provided.

S/N	Beneficiary	Details	Banker & A/C No	Amount ₦
i.	Federal Inland Revenue Service (FIRS) Tax Refund Account	Tax Refund for 2011	Zenith Bank Plc Wuse Branch, Abuja (A/C 6212500127)	4,000,000,000.00
ii.	Federal Inland Revenue Service (FIRS)Tax Refund Account	Tax Refund for 1st & 2nd Quarter 2012	Zenith Bank Plc Wuse Branch, Abuja (A/C 6212500127)	2,500,000,000.00
		TOTAL		**6,500,000,000.00**

3.77 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to provide a schedule showing names, accounts numbers, addresses of the beneficiaries as well as approval, nature of the refund and evidence of over payment of taxes by the beneficiaries for audit verification.

3.78 Under Remittance Between Actual Revenue of Company Income Tax Collected By FIRS and Amounts Received by FAAC (CBN Components)- ₦216,058,597,698.35

Audit examination of the Records maintained for the Federation Account at the Federal Inland Revenue Service, revealed that the total amounts generated and remitted by the Service for the year 2012 as detailed below was ₦848,568,502,705.50 while total amount received by FAAC as shown by the CBN Components Statement was ₦632,509,905,007.15 thereby resulting to under remittance of ₦216,058,597,698.35. This implies that the actual amount of revenue generated by FIRS was more than the amount remitted to FAAC for sharing as indicated by CBN Components Statements.

Federal Inland Revenue Service-Under Remittance Of Company Income Tax

Month	Total	Actual Collection	Under Remittance
	N	N	N
January	33,813,881,108.56	47,033,582,347.74	13,219,701,239.18
February	29,726,789,013.62	41,579,599,187.40	11,852,810,173.78
March	29,532,411,952.51	35,797,275,245.03	6,264,863,292.52
April	38,298,201,066.41	49,517,440,934.73	11,219,239,868.32
May	36,052,022,873.21	46,809,104,240.40	10,757,081,367.19
June	52,740,711,047.45	61,086,453,576.16	8,345,742,528.71
July	158,684,189,065.42	187,461,395,837.99	28,777,206,772.57
August	57,777,671,476.19	139,625,963,651.59	81,848,292,175.40
September	60,794,283,521.50	71,566,040,657.71	10,771,757,136.21
October	42,783,860,494.41	51,102,255,853.31	8,318,395,358.90
November	57,184,700,467.18	72,662,300,888.97	15,477,600,421.79
December	35,121,182,920.69	44,327,090,284.47	9,205,907,363.78
Total	**632,509,905,007.15**	**848,568,502,705.50**	**216,058,597,698.35**

3.79 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to explain the under remittance of ₦216,058,597,698.35 to Federation Account. In the absence of the explanation the under remittance should be paid back to Federation Account and the recovery particulars forwarded to my office for verification.

NIGERIA CUSTOMS SERVICE (NCS)

3.80 Under Remittance Between Actual Revenue Collected by NCS and Amounts Received by FAAC (CBN Components)- ₦31,323,099,597.60

Audit examination of the Records maintained for the Federation Account at the Nigeria Customs Service, revealed that the total amounts generated and remitted by the Service for the year 2012 as detailed below was ₦506,240,536,452.62 while total amount received by FAAC as shown by the CBN Component Statements was ₦474,917,436,855.02 thereby resulting to under remittance of ₦31,323,099,597.60. This implies that the actual amount of revenue generated by NCS was more than the amount remitted to FAAC for sharing as indicated by CBN Components.

Month	Total	Actual Collection	Under Remittance
	Appendix 6	Appendices 22 A & B	
	N	N	N
January	39,371,632,003.01	40,156,622,815.15	784,990,812.14
February	30,890,556,880.73	33,447,230,889.53	2,556,674,008.80
March	39,016,302,934.20	42,606,862,899.88	3,590,559,965.68
April	40,623,923,933.39	44,820,163,606.47	4,196,239,673.08
May	35,736,730,236.08	37,595,691,040.64	1,858,960,804.56
June	41,331,567,953.83	42,346,661,374.76	1,015,093,420.93
July	46,171,218,578.45	51,036,249,617.06	4,865,031,038.61
August	39,297,166,656.27	40,187,318,208.11	890,151,551.84
September	41,472,262,722.74	46,398,699,763.72	4,926,437,040.98
October	39,377,769,440.77	40,011,765,597.78	633,996,157.01
November	39,741,340,959.12	42,135,136,621.21	2,393,795,662.09
December	41,886,964,556.43	45,498,134,018.31	3,611,169,461.88
Total	**474,917,436,855.02**	**506,240,536,452.62**	**31,323,099,597.60**

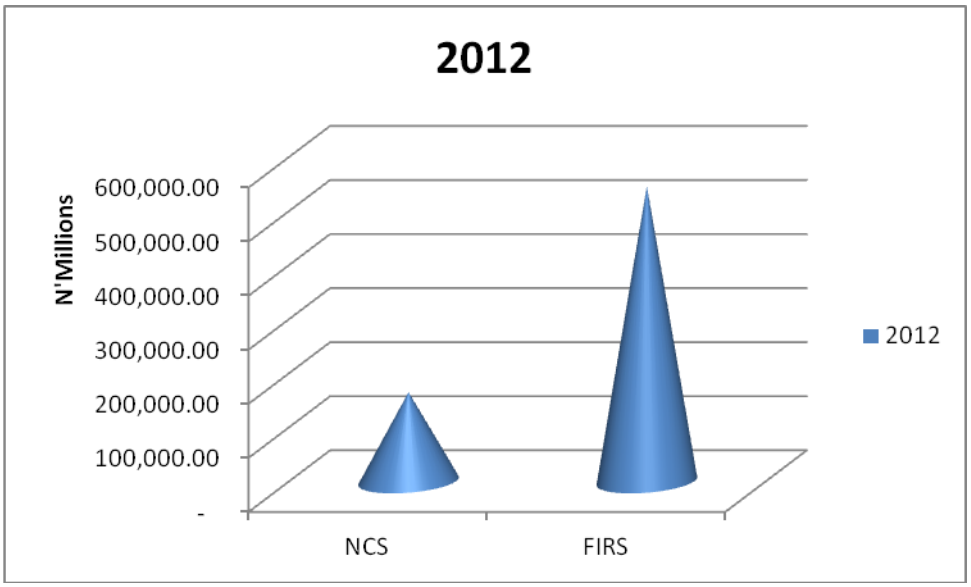
3.81 The Controller-General of Nigeria Customs Service had been notified through the Accountant-General of the Federation to explain the under remittance of N31,323,099,597.60 to Federation Account. In the absence of any justifiable explanation the under remittance should be paid back to Federation Account and the recovery particulars forwarded to my office for verification.

VALUE ADDED TAX (VAT) ACCOUNT

3.82 **Value Added Tax Revenue Account**

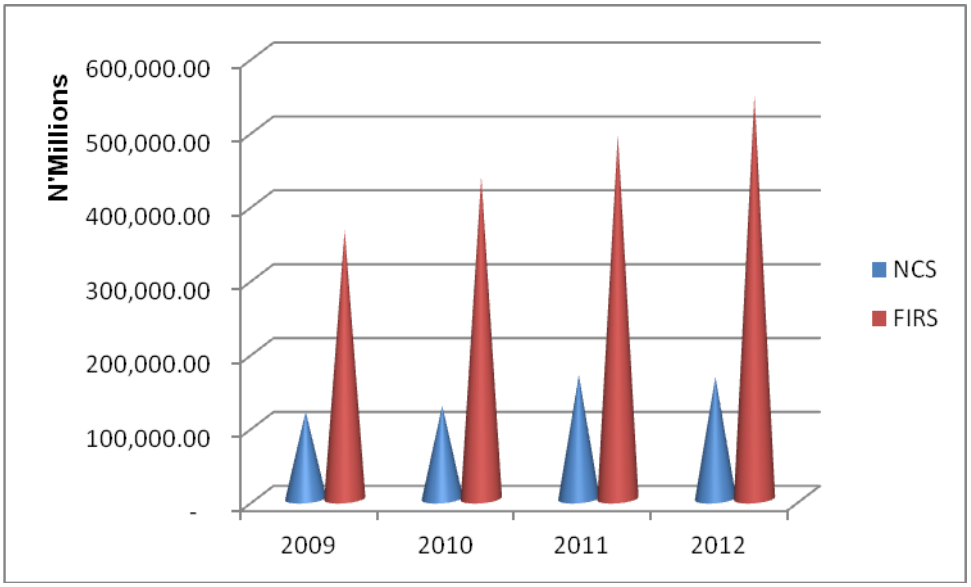
Examination of the records of Value Added Tax (VAT) made available to the audit team revealed that the total revenue inflows to the Value Added Tax Account from Federal Inland Revenue Service and Nigeria Custom Service amounted to ₦710,555,190,249.19 as detailed below.

MONTHS	NCS	FIRS	TOTAL
	₦	₦	₦
January	11,403,925,801.39	41,836,708,990.53	53,240,634,791.92
February	14,804,335,155.78	45,803,666,616.45	60,608,001,772.23
March	13,935,338,610.11	48,070,608,683.94	62,008,947,294.05
April	12,301,469,439.30	47,376,929,102.41	59,678,398,541.71
May	14,044,459,309.01	46,039,806,125.06	60,084,265,434.07
June	13,675,856,004.97	45,543,748,847.65	59,219,604,852.62
July	16,926,649,390.59	36,983,857,818.52	53,910,507,209.11
August	10,406,007,524.74	50,031,218,517.05	60,437,226,041.79
September	12,756,363,787.06	43,586,071,224.81	56,342,435,011.87
October	17,756,806,286.39	47,009,895,615.70	64,766,701,902.09
November	14,429,722,911.85	48,292,939,260.53	62,722,662,172.38
December	12,194,611,040.86	45,341,194,184.49	57,535,805,225.35
Total	**164,635,545,262.05**	**545,919,644,987.14**	**710,555,190,249.19**



Four Years Value Added Tax Revenue

	NCS	FIRS	Total
	N	N	N
2009	117,841,678,163.94	363,565,670,903.48	481,407,349,067.42
2010	125,779,742,108.27	435,635,553,837.02	561,415,295,945.29
2011	167,092,542,122.91	492,061,036,667.72	659,153,578,790.63
2012	164,635,545,262.05	545,919,644,987.14	710,555,190,249.19
Total	**575,349,507,657.17**	**1,837,181,906,395.36**	**2,412,531,414,052.53**

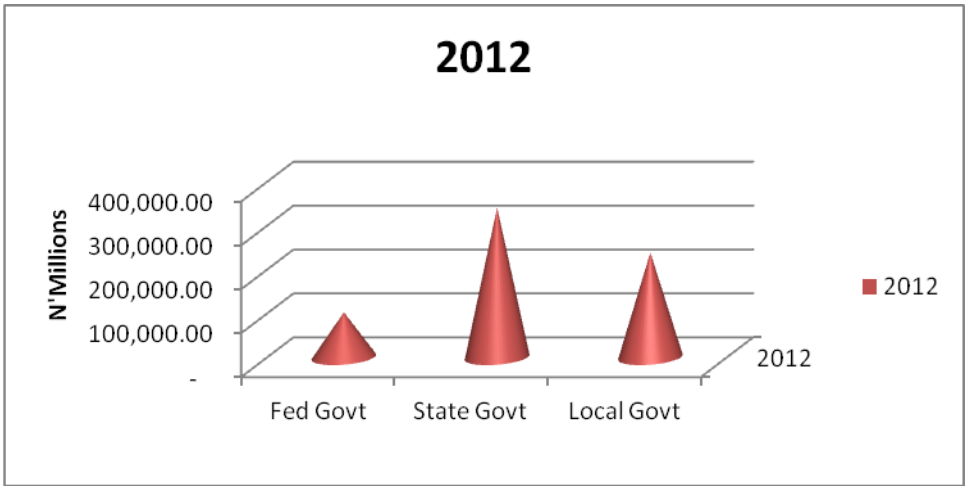


3.83 <u>Distribution of Value Added Tax Revenue to Federal, States and Local Governments.</u>

During the period under review, a total sum of ₦681,740,562,546.90 as summarized below was distributed to the three tiers of Government, namely, Federal, States and Local Governments. The ₦28,405,898,439.44 being cost

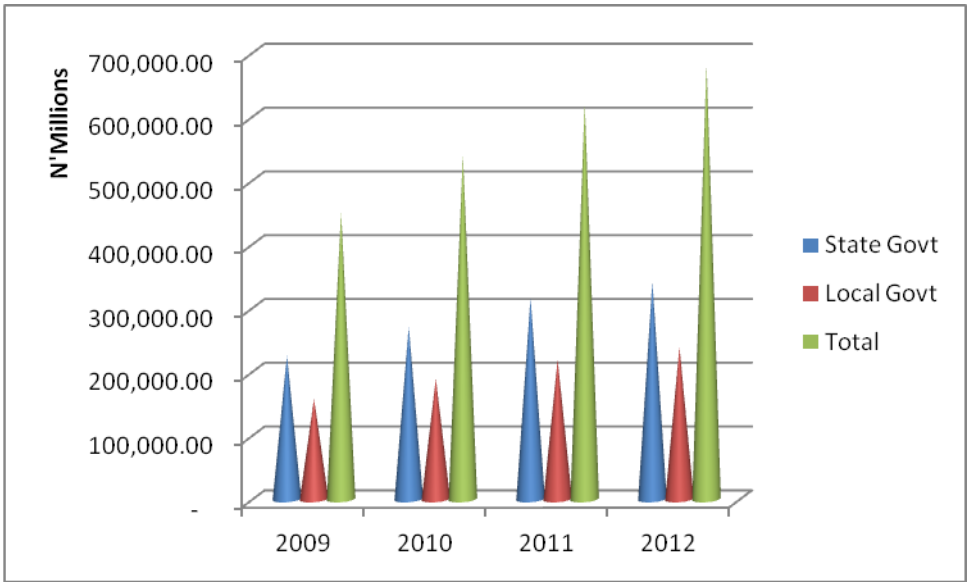
of collections payable to Federal Inland Revenue Service (FIRS) was also deducted from the total VAT revenue.

Description	Amount ₦
Federal Government	102,261,234,382.04
State Governments	340,870,781,273.44
Local Governments	238,608,546,891.42
TOTAL	**681,740,562,546.90**



Four Years Distribution of Value Added Tax Revenue

Year	Fed Govt	State Govt	Local Govt	Total
	N	N	N	N
2009	67,447,988,204.52	224,826,627,348.39	157,378,639,143.35	449,653,254,696.26
2010	81,051,361,111.96	270,171,203,706.54	189,119,842,594.59	540,342,407,413.09
2011	87,292,570,611.95	315,594,364,372.16	218,231,426,529.89	621,118,361,514.00
2012	102,261,234,382.04	340,870,781,273.44	238,608,546,891.42	681,740,562,546.90
Total	**338,053,154,310.47**	**1,151,462,976,700.53**	**803,338,455,159.25**	**2,292,854,586,170.25**



3.84 Surplus of Collection Into Value Added Tax Account over Distribution

It was observed that the total Net Receipts to Value Added Tax Account after deducting cost of collection as detailed below was ₦682,149,291,809.75 while the total Distribution to the three tiers of government was ₦681,740,562,546.90 thereby resulting to a difference of ₦408,729,262.85.

Details	Amount ₦
NCS	164,635,545,262.05
FIRS	545,919,644,987.14
Sub-Total	**710,555,190,249.19**
Cost of Collection	28,405,898,439.44
Net Collection	**682,149,291,809.75**
Distribution	**681,740,562,546.90**
Difference	**408,729,262.85**

3.85 The Accountant- General of the Federation had been requested to inform the Federation Account Allocation Committee (FAAC) to explain why the amount of ₦408,729,262.85 was not distributed to the three tiers of Governments during the year.

3.86 Non-Submission of Value Added Tax (VAT) Account Statement for the year ended 31st December, 2012 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 2012 which should have been presented for audit in compliance with Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999, was not presented to the audit team. This had been subject of my reports since 2009 without any positive response.

3.87 The Accountant-General of the Federation had been requested to inform Federal Account Allocation Committee (FAAC) to render the Value Added Tax (VAT) Account Statement, in compliance with Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999.

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 of reported cases with regard to losses in the preceding 5 (five) years:

YEAR	LOSS OF CASH		LOSS OF STORES	TOTAL AMOUNT ₦
	NO	AMOUNT (₦)	NO	
2007	2	10,225,940.00	2	
2008	1	2,190,000.00	15	17,521,440.00
2009	1	34,051,500.00	5	21,445,600.00
2010	-	-	-	7,150,000.00
2011	-	-	-	-
2012	-	-	-	-

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 last two years that losses of cash, stores etc were not officially reported by the MDAs to my Office.

4.04 No accident case involving any Government vehicle was reported during the year under review. This is not to say that it was 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.

The stated regulations require strict compliance.

NATIONAL COMMISSION FOR MUSEUM AND MONUMENTS

4.05 At the National Commission for Museum and Monuments, it was observed that a Toyota Hilux with Registration Number FG 81 Q47 was stolen at gun point at Damaturu, Yobe State. The loss has however not been formally reported in accordance with Financial Regulations 2603 and 2604.

The Director-General has been requested to forward the completed Treasury Form 146, Police report and the full details and particulars of the vehicle to my Office.

CORPORATE AFFAIRS COMMISSION, ABUJA

4.06 A loss of Toyota Hiace bus with Registration Number FG 222 C43, (Engine number and Chassis number unknown) belonging to the Corporate Affairs Commission, Abuja was reported stolen on Friday 11th May, 2012 at the Office premises, Abeokuta. The value of the vehicle at the time of purchase was put at ₦3,500,000.00 (Three million, five hundred thousand naira). The case was reported at Adigbe Police Station, Abeokuta who are yet to submit any investigation report on the theft. The report of the theft was also made to the Commission's Brokers/Underwriters, awaiting processing of claims on same as at the time of writing this report in March, 2013. The Chairman of the Commission has been requested to furnish my Office with the following documents:-

(a) Police final report
(b) Enquiry report
(c) Management disciplinary action taken against the culprit
(d) Management comment and decision.

FEDERAL MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

4.07 A black Toyota Prado Jeep CTXL with Registration Number FG 08-H20; Engine number 2TR-1029072 and Chassis No. JJE BX9F9BKO54554 was snatched at the Gwarimpa, Abuja residence of a Director of the Ministry on Saturday 30th June, 2012.

The Permanent Secretary has been requested to forward the following:-

(a) Management enquiry/Disciplinary report
(b) Police report
(c) Completed TF 146.

NIGERIAN POLICE FORCE ZONE 2 COMMAND HEADQUARTERS, LAGOS

4.08 During the audit examination of the Arms and Ammunitions Register maintained at the Nigerian Police Force, Zone 2 Command, Headquarters, Onikan, Lagos, it was observed that the underlisted arms were lost and there was no signal reporting the circumstances that led to the loss.

S/N	TYPE OF ARMS	SERIAL NO. OF ARMS
1.	Barreta Pistol	48118353
2.	Smoke Pistol	PZ14834
3.	Smoke Pistol	PZ14453
4.	Makarov Pistol (short)	IK39-1808

The loss of the arms were not reported as required by the provisions of Financial Regulation 2603 which states that "In the event of any loss of stores, the officer in charge of the store in which the loss occurs shall:-

(a) Report immediately to the Head of Department or Unit but not later than 3 (three) days, by the fastest means possible if the loss occurs away from the headquarters.

(b) Report to the nearest police station if there is any suspicion of fraud or theft.

(c) Initiate action on Treasury Form 146 by completing Part 1 thereof and forward it in quadruplicate to his Head of Division or Unit, without delay.

(d) Ensure that, if a weakness in the system of control or inadequate security is revealed, immediate measures are taken to prevent a reoccurrence of the loss".

The Permanent Secretary has been requested to explain the contravention and forward the report of his investigation for further audit action.

4.09 Audit examination of the exhibit registers and records maintained at the Nigerian Police Force, Zone 2 Command, Headquarters, Lagos revealed that the following exhibits were missing.

S/N	EXHIBIT NUMBER	TYPE OF EXHIBIT	AMOUNT ₦
1.	CER 08/2011	MONEY	928,000.00
2.	CER 66/2012	MONEY	100,000.00
3.	CER 97/2912	MONEY	720,000.00
4.		DELL LAPTOP	250,000.00
		TOTAL	**₦1,998,000.00**

Audit scrutiny revealed that there was no evidence that the missing exhibits (Monetary/Item) were reported contrary to Financial Regulations 2502 and 2603 which states that "the officer in charge of the Office in which the loss occurs shall take the following actions:-

(a) Report immediately to the Head of Department or Unit by the fastest means possible if the loss occurs away from the headquarters.

(b) Report to police if fraud or theft is suspected.

(c) Ensure that, if a weakness in the system of control or security is established, measures have been taken to prevent a reoccurrence of the loss".

The Permanent Secretary has been requested to recover the total sum of ₦1,998,000.00 (One million, nine hundred and ninety-eight thousand naira) from the officers involved and furnish evidence of recovery for audit verification.

NIGERIAN POLICE FORCE,
PORT AUTHORITY COMMAND 'B' OPERATION, LAGOS

4.10 During the audit examination of the Arms and Ammunitions Register maintained at the Nigerian Police Force, Port Authority Command 'B' Operation, Marina, Lagos, it was observed that the underlisted arms and ammunitions were alleged to have been snatched by armed robbers.

S/N	DATE SNATCHED	TYPE OF ARM	SERIAL NO	QTY. OF AMMUNITION
1.	01/08/2009	AK 47	56-2565-009	20
2.	01/08/2009	AK 47	354503	20

The loss of the arms were not reported as required by the provisions of Financial Regulation 2603 which states that "In the event of any loss of stores, the officer in charge of the store in which the loss occurs shall:-

(a) Report immediately to the Head of Department or Unit but not later than 3 (three) days, by the fastest means possible if the loss occurs away from the headquarters.

(b) Report to the nearest police station if there is any suspicion of fraud or theft.

(c) Initiate action on Treasury Form 146 by completing Part 1 thereof and forward it in quadruplicate to his Head of Division or Unit, without delay.

(d) Ensure that, if a weakness in the system of control or inadequate security is revealed, immediate measures are taken to prevent a reoccurrence of the loss".

The Permanent Secretary has been requested to explain the contravention and furnish the current position of the cases and action taken to recover the arms and ammunition.

NIGERIA POLICE FORCE, NEW OWERRI DPO,
OWERRI, IMO STATE

4.11 It was observed that 2 (two) types of Arms with 22 (twenty-two) rounds of ammunition were lost by 2 (two) officers namely, the former Armourer with Force Number 111289 who could not give account of the circumstances of the loss and one Police Constable with Force Number 268146 who died in an operation on 9th July, 2012.

The case has not been formerly reported in accordance with Financial Regulations 2603 on loss of stores.

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

(i) Completed Treasury Form 146
(ii) Police Report.

NIGERIA POLICE DIVISION GIREI, ADAMAWA STATE

4.12 At the Nigeria Police Division Girei, it was observed that 1 (one) Pistol Markov S/No. KD391324 with 8(eight) rounds of life ammunition was missing. It was purportedly snatched by armed robbers on 20th June 2011 while in possession of the then Divisional Police Officer who was on a private trip between Gombe and Song Local Government Area of Adamawa State. The loss however, has not been formally reported in accordance with the Financial Regulations.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the loss to my Office.

NIGERIA POLICE DIVISION, DOUBELI, JIMETA, YOLA

4.13 At the Nigeria Police Division, Doubeli, it was observed that 1 (one) AK 47 riffle No. 5149 with 30 (thirty) rounds of life ammunition was not produced for inspection. It was revealed that the item was stolen by armed robbers after killing a Police Officer on 23rd October, 2011 while on duty at Jokem Airport, View Hotel Annex by Jambutu Motor Park, Yola. The loss however, has not been formally reported in accordance with the Financial Regulations.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the loss of the assets to my Office.

NIGERIA POLICE STATE HEADQUARTERS, ARMOURY, YOLA

4.14 At the Nigeria Police State Headquarters Amoury, Yola, it was observed that 29 (twenty-nine) arms of various makes and 535 (five hundred and thirty-five) rounds of ammunition were lost to armed robbers and suspected Boko Haram members between June 2011 and July, 2012.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the losses to my Office.

NIGERIA POLICE FORCE CROSS RIVER STATE COMMAND

4.15 At the Nigeria Police Force Cross River State Command, it was observed that 16 (sixteen) various arms were lost to armed robbers within the period of January 2000 to December 2012. The losses however, have not been formally reported in accordance with Financial Regulations.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the losses to my Office.

DIVISONAL POLICE OFFICE, AMADI-AMA, RIVERS STATE

4.16 At the Divisional Police Office, Amadi-Ama, Rivers State, it was observed that 1 (one) AK 47 rifle with serial number 16512 and 20 (twenty) rounds of life ammunition were reported lost through a signal sent to the Command Headquarters on 17th September, 2011. The loss however had not been formally reported in accordance with Financial Regulations.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the loss to my Office.

17TH SQUADRON MOBILE POLICE FORCE, AKURE

4.17 At the 17th Squadron Mobile Force, Akure, it was observed that 2 (two) Arms were lost to unknown gunmen on 18th March, 2012 at different occasions by 2 (two) officers of the Force. The loss however, has not been formally reported in accordance with the Financial Regulations.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the loss to my Office.

THE NIGERIA POLICE FORCE, EBONYI STATE COMMAND, ABAKALIKI

4.18 At the Nigeria Police Force, Ebonyi State Command, Abakaliki, it was observed in the Armoury Section that 3 (three) officers lost their arms to robbers at various times between March and July, 2012. The particulars of the arms are:-

(a)	Smoke Gunner (0126)	-	Lost on 2/3/12
(b)	AR 70 (070184336)	-	Lost on 1/7/12
(c)	Barreta Pistol (49111057)	-	Lost on 12/7/12

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the losses to my Office.

ZAMFARA STATE POLICE COMMAND, GUSAU

4.20 At the Zamfara State Police Command, Gusau, it was observed that 12 (twelve) AK 47, 2 (two) T06 rifles, 1 (one) Berreta Pistol and 178 (one hundred and seventy-eight) rounds of ammunition were allegedly snatched by armed robbers from Police Officers while on duty between 12th January, 2007 and 15th May, 2012. These losses however, have not been reported in accordance with the Financial Regulations.

The Permanent Secretary has been requested to produce Police report, completed Treasury Form 146 and formally report the losses to my Office.

SUMMARY OF ARMS AND AMMUNITIONS MISSING AND LOST TO ARMED ROBBERS AT THE VARIOUS POLICE COMMANDS

S/N	POLICE COMMAND	NO. OF ARMS	ROUNDS OF AMMUNITIONS	DATE/PERIOD OF INCIDENT	REMARKS
1.	Nigeria Police Division, Girei, Adamawa State	1	8	20th June, 2011	Not Yet Recovered
2.	Nigeria Police Division, Doubeli, Jimeta, Yola, Adamawa State	1	30	23rd October, 2011	Not Yet Recovered
3.	Nigeria Police State Headquarters, Armoury, Yola Adamawa State	29	535	11/11/2011 – 28/7/2012	Not Yet Recovered
4.	Cross River State Command, Calabar, Cross River State.	16	-	Jan. 2000 – Dec., 2012	Not Yet Recovered
5.	Nigeria Police Force, Ebonyi State Command, Abakaliki.	3	-	2/03/12 – 12/7/12	Not Yet Recovered
6.	17th Squadron Mobile Police Force, Akure, Ondo State.	1	8	18/03/2012	Not Yet Recovered
7.	Divisional Police Office, Amadi-Ama, Rivers State	1	20	17th Sept., 2011	Not Yet Recovered
8.	Zamfara State Police Command, Gusau.	15	178	12/01/2002 – 15/05/12	Not Yet Recovered
9.	Nigeria Police Force, New Owerri, DPO, Imo State	2	22	9/7/2012	Not Yet Recovered
10.	Nigeria Police Force, Zone 2 Command, Headquarters, Lagos	4	-	Unknown	Not Yet Recovered
11.	Nigeria Police Force, Port Authority, Command 'B', Opposite Marina, Lagos.	2	40	01/08/2009	Not Yet Recovered

SECTION 5

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

5.01 During the audit of the accounting records maintained at the Ministry of Agriculture and Rural Development, it was observed that:-

(a) Revenue totalling ₦450,358,467.74 (Four hundred and fifty million, three hundred and fifty-eight thousand, four hundred and sixty-seven naira, seventy-four kobo) paid to a collecting bank between October and December, 2012 for onward remittance to the Federal Inland Revenue Service (FIRS) being Withholding and Value Added Taxes were not remitted in full by the bank. The sum of ₦155,699,574.96 (One hundred and fifty-five million, six hundred and ninety-nine thousand, five hundred and seventy-four naira, ninety-six kobo) had not been remitted as at March, 2013.

This act contradicts the provisions of Financial Regulations 234(ii) which states "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 FIRS 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".

It was observed that the bank had held the money for between three to six months without paying any interest. Consequently, the Permanent Secretary was asked to ensure that the Bank remits the money without further delay, otherwise applicable interest should be paid at the current rate on the outstanding sum of ₦155,699,574.96 (One hundred and fifty-five million, six hundred and ninety-nine thousand, five hundred and seventy-four naira, ninety-six kobo) for the period the money remained in its custody.

(b) During the examination of payment vouchers, it was observed that:

(i) The unit prices for some electrical equipments and raincoats supplied to the Ministry by 2 (two) contractors were found to have been grossly inflated by a sum of ₦4,319,162.00 (Four million, three hundred and nineteen thousand, one hundred and sixty-two naira) It was discovered during a market survey conducted by my Office that the 2 (two) contracts were awarded at rates far higher than the actual market prices of the items, thereby resulting to grossly inflated figures. This should be recovered from the 2 (two) contractors forwarding recovery particulars for audit verification.

(ii) Twenty-seven (27) officers were overpaid by ₦384,000.00 (Three hundred and eighty-four thousand naira) when they were paid the sum of ₦4,402,650.00 (Four million, four hundred and two thousand, six hundred and

fifty naira) as DTA and Local running allowances in the month of March and November, 2012.

The over-payment arose as a result of being paid more than the stipulated 30 percentage of DTA as running cost. The overpayment was brought to the knowledge of the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FMARD/AIR/2012/VOL.1/01 dated 25th March, 2013 to which no response has been received. The overpayment of ₦384,000.00 (Three hundred and eight-four thousand naira) should be recovered.

(c) Personal Advances granted to 60 (sixty) members of staff between March and December, 2012 for sums totalling ₦163,698,707.30 (One hundred and sixty-three million, six hundred and ninety-eight thousand, seven hundred and seven naira, thirty kobo) remained unretired even after repeated requests for their retirement, as buttressed in my Audit Inspection Report Ref. No. OAuGF/FMARD/AIR/2012/VOL.1/01 dated 25th March, 2013.

The Permanent Secretary was asked to ensure the immediate retirement of all the outstanding advances failing which, the total sum of ₦163,698,707.30 (One hundred and sixty-three million, six hundred and ninety-eight thousand, seven hundred and seven naira, thirty kobo) should be recovered from the defaulting officers and recovery particulars forwarded for audit verification.

(d) During the verification of the contracts for the renovation and furnishing of Zonal and State Offices, the following observations were made:-

(i) ***Osun State:***
The contract for the rehabilitation and furnishing of the Osun State Office was awarded to a contractor for a sum of ₦31,077,476.72 (Thirty-one million, seventy-seven thousand, four hundred and seventy-six naira, seventy-two kobo). However, 3 (three) items namely, 44 Gold Coated Curtains (windows and doors), 64 Folding “Chiffon” and 4 Rubben Curtains (in Toilet) all valued at ₦462,000.00 (Four hundred and sixty-two thousand naira) in the priced BOQ were not supplied.

(ii) The contract for furnishing the South-West Regional Office in Ibadan was awarded to a contractor for the sum of ₦56,251,638.37 (Fifty-six million, two hundred and fifty-one thousand, six hundred and thirty-eight naira, thirty-seven kobo). However,3 (three) items; 6 Somi Swivel Chair for the Director’s Secretary, 4 Somi Swivel Table for the Director’s Secretary and 190sq high quality Spanish rug carpet all valued ₦2,775,000.00 (Two million, seven hundred and seventy-five thousand naira) were not supplied.

(iii) For Oyo State, the contract for the rehabilitation and furnishing of the State Office was awarded to a company, at a sum of ₦28,718,088.00 (Twenty-eight million, seven hundred and eighteen thousand eighty-eight naira). The job included the sinking of a Borehole and Flushing of the existing Borehole. It was however observed that the new borehole for which the sum of ₦2,000,000.00 (Two million naira) was paid was not sunk.

On account of these shortcomings and sharp practices, the Permanent Secretary was requested to recover the total sum of ₦5,237,000.00 (Five million, two hundred and thirty-seven thousand naira) paid for jobs not executed from the 3 (three) contractors and furnish relevant particulars for verification. His response is still being expected.

(e) During the audit inspection of the Transport Section, it was discovered that 7 (seven) vehicles of different brands belonging to Federal Ministry of Agriculture and Rural Development were taken away by officers who have either retired from service or transferred to other Ministries. Efforts made by the audit team to physically verify these vehicles proved abortive. These vehicles should be recovered from the officers and presented to my Office for verification.

(f) At the Federal Department of Fisheries, it was observed that a total sum of ₦9,041,172.00 (Nine million, forty-one thousand, one hundred and seventy-two naira) was paid to members of staff without raising payment vouchers and without appropriate entries in the Cash book and Vote books. Memos were merely written to the Bank to credit the personal accounts of staff, instead of raising mandates.

These acts contravene the provisions of Financial Regulations No. 402, 403 and 601. The Permanent Secretary was communicated to ensure strict compliance with regulations in the Fisheries Department, in order to forestall perpetration fraudulent activities.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FMARD/AIR/2012/VOLI1/01 dated 25th March, 2013. However, his response to all the issues is still being awaited.

FEDERAL CIVIL SERVICE COMMISSION

5.02 During audit inspection of accounting records maintained at the Federal Civil Service Commission, it was observed that:-

(a) Fourteen (14) payment vouchers for amounts totalling ₦2,357,353.00 (Two million, three hundred and fifty-seven thousand, three hundred and fifty-three naira) were not presented for audit examination despite repeated demands for them in my letters dated 13th December, 2012, 13th February, 2013 and 5th March, 2013 respectively. This practice contravenes Financial Regulation 110 which gives my Office free access to the books of accounts and other documents relating to those accounts.

As I am unable to satisfy myself that these payments were made in the best interest of the Public Service, The Chairman has been requested to kindly produce the vouchers for inspection or recover the amounts from the officers concerned and furnish recovery particulars for audit verification.

(b) Standing imprests granted to 13 (thirteen) officers of the Commission between January and December, 2012 totalling ₦2,700,000.00 (Two million, seven

hundred thousand naira) to enable them meet some urgent petty cash expenses were not accounted for as at the date of compiling this report in April, 2012. This is against Financial Regulation 1011(1) which states that "All standing imprests must be retired on or before the 31st December of the financial year in which they are issued". From available records, Imprest Cash books and supporting retirement documents were not maintained as evidence that those imprests were expended for the purpose they were granted. This shows that the financial transactions of Federal Civil Service Commission as far as imprest is concerned were not diligently recorded.

The Chairman has been advised to maintain proper records in line with extant rules and recover the unretired amounts from staff concerned, furnishing recovery particulars for audit verification.

(c) Personal advances totaling ₦66,850,810.00 (Sixty-six million, eight hundred and fifty thousand, eight hundred and ten naira) granted to 31 (thirty-one) staff of the Commission between January and December, 2012 for various services have remained unretired, months after the service had been concluded. The delay in retiring the advances could not be explained despite my demand for them during the exit conference. This is against Financial Regulation 1405 which states that "Accounting officers are responsible for ensuring the prompt repayment of all advances by installments or otherwise".

Therefore, the unretired advances of ₦66,850,810.00 (Sixty-six million, eight hundred and fifty thousand, eight hundred and ten naira) could not be accepted as legitimate charges against public funds.

The Chairman was requested to recover the amounts outstanding against individual staff and furnish recovery particulars for audit verification.

All the issues have been communicated to the Chairman through my Audit Inspection Report Ref. No. OAuGF/MIN/SAD.VI/AIR/FCSC/2012/10 dated 4th April, 2013. His response is being awaited.

FEDERAL MINISTRY OF TOURISM, CULTURE AND NATIONAL ORIENTATION

5.03 At the Federal Ministry of Tourism, Culture and National Orientation, it was observed that:

(a) A sum of ₦10,000,000.00 (Ten million naira) was paid to an officer of the Ministry on payment voucher No. 033 dated 24th December, 2012 for the procurement of non-security documents such as file jackets, official envelopes and letter headed papers in the Ministry.

Audit examination of the payment voucher revealed the following anomalies:-

(i) No relevant documents such as invoices, quantities, rates, Store Receipt Voucher (SRV), Stores Issue Voucher (SIV), etc to authenticate the payment.

(ii) No minutes of Tenders Board Meeting(s), no Bidding documents, hence no Due Process was followed.

(iii) Ten million naira (₦10,000,000.00) is beyond the approval threshold of the Permanent Secretary (for Goods) as stipulated by the Bureau for Public Procurement (BPP) and the Financial Regulations.

(iv) No documentary evidence to show the details of the disbursement of the expenditure, contrary to Financial Regulations 415 and 603(i) respectively.

(v) No evidence that the items were subsequently issued out.

In view of these observations, the authenticity of the service purportedly rendered by the said officer is doubtful and the sum of ₦10,000.000.00 (Ten million naira) should be recovered from him and recovery particulars forwarded for audit verification.

(b) An amount of ₦29,448,050.00 (Twenty-nine million, four hundred and forty-eight thousand and fifty naira) on a Capital Expenditure payment voucher No. 01 (Deptal PV. No. FMCT/CAP/80/2012 dated 6th December, 2012 was paid in favour of a company for a-five-minutes (5 minutes) advertisement on Nigerian Culture and Tourism in all International Flights of Airline during the World Travel Market.

Audit scrutiny of the transaction revealed the following anomalies:-

(i) The Tourism and Cultural products advertised or promoted was not made available.

(ii) Video Clip/CD of the said documentary was not sighted.

(iii) The rate of exchange for converting the Euro Currency to Naira equivalent as at the date and time of the contract was not stated.

(iv) “Certificate of No-Objection” to award contract was not obtained which contravenes Financial Regulation No. 290(i) which stipulates that “All contracts on tenders failing within the limits of the threshold prescribed by the Bureau of Public Procurement, except as exempted under the Act shall attract a ‘Certificate of No-Objection’ to award contract for such to be seen as validly executed. The Bureau shall issue this certificate only when it is satisfied that all necessary pre-requisites have been complied with”.

(v) No Due Process was followed. The contract was not subjected to open competitive bidding by other international Airlines contrary to Financial Regulation No. 2907(k) which states thus “In order to ensure transparency and accountability, achieve Value-for-Money, economy and efficiency, equity and fairness, all procurement falling within the Bureau’s threshold shall be by way of open competitive bidding”.

(vi) The choice of the named Airline to execute this contract failed to highlight why it was preferred to all other International carriers of equal capabilities.

(vii) There was no Status Report/Communiqué regarding the success or otherwise of the project.

In view of the above listed anomalies, it is difficult to accept the expenditure as a legitimate charge against public funds. This expenditure should be justified failing which the sum of ₦29,448,050.00 (Twenty-nine million, four hundred and forty-eight thousand and fifty naira) should be recovered and paid back to Government Coffers and evidence of recovery forwarded for audit scrutiny.

(c) Personal Advances totalling ₦53,992,480.16 (Fifty-three million, nine hundred and ninety-two thousand, four hundred and eighty naira sixteen kobo) granted to 10 (ten) officers of the Ministry between February and December, 2012 for various purposes had not bee retired as at the time of audit inspection in March, 2013, contrary to extant regulation.

The total sum of ₦53,992,480.16 (Fifty-three million, nine hundred and ninety-two thousand, four hundred and eighty naira sixteen kobo) should be recovered from the officers and evidence of recovery forwarded for audit verification.

(d) Fifty (50) officers of the Ministry were paid a total sum of ₦84,926,269.00 (Eighty-four million, nine hundred and twenty-six thousand, two hundred and sixty-nine naira) as estacode and other allowances to enable them travel to various countries abroad to attend conferences, training, workshops, etc. There were no relevant authorization documents permitting these overseas journeys contrary to extant circulars.

Furthermore, contingency expenses totalling $13,000.00, equivalent to ₦2,880,000.00 (Two million, eight hundred and eighty thousand naira) were incurred by the Honourable Minister during the course of his trips without being retired. In the absence of relevant and proper authorization of these foreign trips, expenditure of ₦84,926,269.00 (Eighty-four million, nine hundred and twenty-six thousand, two hundred and sixty-nine naira) cannot be accepted as legitimate charges against public funds and should therefore be refunded to government coffers and refund details furnished for audit scrutiny.

Also, the Honourable Minister should retire the contingency expenses totalling ₦2,880,000.00 (Two million, eight hundred and eighty thousand naira) otherwise the amount should be refunded to government coffers and evidence of refund presented for audit scrutiny.

The issues have been reported to the Permanent Secretary, and his response is being awaited.

FEDERAL MINISTRY OF YOUTH DEVELOPMENT

5.04 At Federal Ministry of Youth Development, Abuja, it was observed that:-

(a) Three hundred and one (301) payment vouchers for amounts totalling ₦1,480,127,945.23 (One billion, four hundred and eighty million, one hundred and twenty-seven thousand, nine hundred and forty-five naira, twenty-three kobo) were intentionally hidden and not presented for audit examination despite repeated demands for them through my letters dated 13th February, 2013, 18th February, 2013 and 8th March, 2013.

A breakdown of the figure shows that for the 2001 financial year, 111 (one hundred and eleven) payment vouchers amounting to ₦391,698,895.24 (Three hundred and ninety-one million, six hundred and ninety-eight thousand eight hundred and ninety-five naira twenty-four kobo) relate to the Capital Expenditure vote while the remaining 34 (thirty-four) totalling ₦98,813,002.40 (Ninety-eight million, eight hundred and thirteen thousand and two naira forty kobo) relate to the Recurrent Expenditure vote.

For the 2012 financial year, 190 (one hundred and ninety) payment vouchers amounting to ₦1,088,429,049.99 (One billion and eighty-eight million, four hundred and twenty-nine thousand, forty-nine naira and ninety-nine kobo) were not presented. 171 (One hundred and seventy-one) of them totalling ₦1,072,286,585.99 (One billion and seventy-two million, two hundred and eighty-six thousand, five hundred and eighty-five naira ninety-nine kobo) were in respect of the Capital Expenditure Vote while the remaining 19 (nineteen) totalling ₦16,142,464.00 (Sixteen million, one hundred and forty-two thousand four hundred and sixty-four naira) were for the Recurrent Expenditure vote. This attitude violates the provision of Section 85(2) of the 1999 Constitution of the Federal Republic of Nigeria and contravenes Financial Regulation 110 which bestows authority for free access to the books of accounts and other documents relating to those accounts on my Office. The non presentation of these payment vouchers therefore means that they were not available.

On account of the Ministry's refusal to present the 301 (three hundred and one) payment vouchers totalling ₦1,415,029,209.24 (One billion, four hundred and fifteen million, twenty-nine thousand, two hundred and nine naira, twenty-four kobo) for my examination, I cannot accept the expenditure on them as legitimate charges against public funds.

(b) The sum of ₦4,972,000.00 (Four million, nine hundred and seventy-two thousand naira) was paid to an officer on 7th June 2012 to cover the expenses of 8 (eight) officers and 10 (ten) parliamentarians scheduled to embark on Advocacy visits to states where Youth Centres are located to solicit the support of state authorities in providing land for the new Youth Centres. 18 (eighteen) persons were said to be involved in this tour but the entire ₦4,972,000.00 (Four million, nine hundred and seventy-two thousand naira) was paid into the account of the officer contrary to E-payment Circular Ref. No. OAGT/CAD/026/VOL.11/165 of 22nd October, 2008.

It was further observed that:-

(i) The names of the officers and parliamentarians involved in this trip were not disclosed.

(ii) There was no evidence to show that the said amount of ₦4,972,000.00 (Four million, nine hundred and seventy-two thousand naira) collected by the officer got to the intended beneficiaries.

(iii) The number of persons involved in the trip seems too large. This should be justified.

(iv) Documentary evidence showing that the proposed States were actually visited and land allocated, was not produced.

As at the time of this audit in March, 2013, the officer had not accounted for the sum collected, despite various demands. It is therefore concluded that the visits were not undertaken. Therefore, the sum of ₦4,972,000.00 (Four million, nine hundred and seventy-two thousand naira) should be recovered from the officer and recovery particulars forwarded for verification.

(c) Fourteen (14) officers were paid various amounts totalling ₦2,443,600.00 (Two million, four hundred and forty-three thousand, six hundred naira) to attend and participate in various training workshops, programmes and conferences within Nigeria between March and June, 2012. However, these officers did not present for audit examination evidence of attending and participating in the training/workshops etc despite my letter dated 14th December, 2012 demanding for such.

In the absence of such evidence, I cannot accept these expenditures as legitimate charges against public funds. Therefore, the total sum of ₦2,443,600.00 (Two million, four hundred and forty-three thousand, six hundred naira) should be recovered from the officers, forwarding recovery particulars for verification.

All the issues raised were communicated to the Permanent Secretary through my Inspection Report Ref. OAuGF/MIN/SAD.VI/AIR/FMYD/2012/01 dated 3rd April, 2013. His response is still being awaited.

FEDERAL MINISTRY OF FINANCE

5.05 During the audit inspection of the accounting records maintained at the Federal Ministry of Finance, it was observed that:-

(a) Thirty-one (31) payment vouchers with various amounts totalling ₦21,569,896.02 (Twenty one million, five hundred and sixty-nine thousand, eight hundred and ninety six naira, two kobo) were paid between June and July, 2012 to some of the Ministry's staff as refund of out-of-pocket expenses incurred while on official assignments to various locations, servicing of meetings and production of 2011 Annual Report.

The payments were not supported by relevant documents such as air tickets, receipts, invoices etc to substantiate the claim, thus casting doubts on the genuineness of the payments. These payments cannot be accepted as proper and legitimate charges against public fund.

The Permanent Secretary has been requested to recover the sum of ₦21,569,896.02 (Twenty one million, five hundred and sixty-nine thousand, eight hundred and ninety six naira, two kobo) from the affected officers and furnish recovery particulars for audit verification.

(b) The sum of ₦4,300,000.00 (Four million, three hundred thousand naira) was paid to a company in July 2012 for the decoration of the 5th, 6th and 7th floors of the Ministry's building with appropriate art works. Vital supporting documents such as award letter, contract agreement, Store Receipt Voucher, Delivery Note etc were not produced to authenticate the payment despite my requests for these documents during the audit and at the time of the exit conference.

The contractor was paid the full contract sum of ₦4,300,000.00 (Four million, three hundred thousand naira) when only one floor out of the 3 (three) floors was completed. During audit verification in October, 2012, it was discovered that only the 5th floor had been decorated with the art work. The 6th and 7th floors had not been decorated, even up to the time of compiling this report in April, 2013.

The attention of the management was drawn to this development by the audit team during the exit conference. However, no action was taken to redress the situation even as at the time of writing this report in April, 2013.

The Permanent Secretary has therefore been requested to recover the cost of job not done totalling ₦2,866,666.67 (Two million, eight hundred and sixty-six thousand, six hundred and sixty-six naira, sixty-seven kobo) from the contractor and furnish recovery particulars for audit verification.

(c) A company was paid the sum of ₦4,973,864.10 (Four million, nine hundred and seventy-three thousand, eight hundred and sixty-four naira, ten kobo) through Payment Voucher No. 22 of 8th August, 2012 for reactivating and re-enforcing the Ministry's defective external fence. Physical inspection of the purportedly defective fence of the Ministry, by a team of auditors showed that the fence was intact as there was no sign of any recent work done on the fence within the period stated. The purported replacement of 720 no of 44mm square iron pipes was not seen and the replaced iron pipes were not taken to the store for record purposes, as provided by the Financial Regulations.

Without visible proof of work done on the fence, the completion certificate issued by the Estate Manager is questionable and cannot be relied on.

The Permanent Secretary has been requested to recover the sum of ₦4,973,864.10 (Four million, nine hundred and seventy-three thousand, eight hundred and sixty-four naira, ten kobo) from the contractor and furnish recovery particulars for audit verification.

(d) Examination of payment voucher No. 09 dated 8th June, 2012 and raised in favour of a company was paid the sum of ₦4,987,650.00 (Four million, nine hundred and eighty-seven thousand, six hundred and fifty naira) in June 2012 for the urgent repair of 150 (one hundred and fifty) faulty fire fighting wheels/dispensing hoses. Seventy-two (72) out of the 150 (one hundred and fifty) faulty fire fighting wheels and

dispensing allegedly repaired hoses were seen during the audit inspection carried out by a team of auditors. The remaining seventy-eight (78) could not be sighted as they were not presented for inspection. This was brought to Management attention during the exit conference without any concrete response.

The company was fully paid for the partially executed job based on the Job Completion Certificate No. F2242/11 dated 25th May, 2012 issued by the Estate Manager.

The Permanent Secretary has been requested to recover the sum of ₦2,593,578.00 (Two million, five hundred and ninety-three thousand, five hundred and seventy-eight naira) from the contractor, being the total cost of the 78 (seventy-eight) fire fighting equipment not repaired and furnish recovery particulars for audit verification.

(e) Two (2) consulting firms were paid the sums of ₦2,950,000.00 (Two million, nine hundred and fifty thousand naira) and ₦3,109,571.26 (Three million, one hundred and nine thousand, five hundred and seventy-one naira twenty-six kobo) as consultancy fees for contract administration services on a ventilation and rehabilitation contract being executed by another contracting firm.

Audit scrutiny of the transaction revealed that:-

(i) The Ministry engaged the services of the 2 (two) consultants and made payments to them totalling ₦6,059,571.26 (Six million, fifty-nine thousand, five hundred and seventy-one naira, twenty-six kobo) to supervise the work carried out by another firm, an assignment the Maintenance Section of the Ministry could have carried out with ease since they have qualified officers to do the work.

(ii) The contract file revealed that there was no letter engaging these two companies as consultants on the original contract.

(iii) It was not clear why the Ministry engaged consultants for contract administration services on mere ventilation and clearing/polishing of tiles in an office building whereas the ministry had engaged the retainership services of cleaning firm whose contract was still in force. No genuine explanation was given for this by the Management.

(iv) Previous audit reports had questioned payments to these consultants, whose engagement in the ministry has no records and their consultancy services have no time limit.

(v) The payments to the consultants appear to be a waste of public fund as most of these payments had no award letter or terms of award and cannot be justified since they were often paid based on bills submitted by them.

The Permanent Secretary has been requested to furnish relevant information to justify the payments to the consultants or recover the sum of ₦6,059,571.26 (Six

million, fifty-nine thousand, five hundred and seventy-one naira, twenty-six kobo) from the consultants, furnishing recovery particulars for my verification.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Referenced OAuGF/ABJ/FMF/AIR/VOL.III/2 dated 25th February, 2013. His response is still being awaited.

OFFICE OF ACCOUNTANT-GENERAL OF THE FEDERATION

Federal Pay Office, Kano

5.06 At the Federal Pay Office, Kano, it was observed that the sum of ₦224,722,484.47 (Two hundred and twenty-four million, seven hundred and twenty-two thousand, four hundred and eighty-four naira, forty-seven kobo) was found to have been remitted by the Federal Pay Office, Kano into the Consolidated Revenue Fund account as unspent balances of Recurrent votes of various Ministries, Departments and Agencies in the States at the end of 2012 financial year. This was however, not supported with relevant Treasury Receipt book 6 from the Sub-Treasury confirming the remittance of this fund into the Government Treasury.

(b) Similarly, the sum of ₦238,186,103.59 (Two hundred and thirty-eight million, one hundred and eighty-six thousand, one hundred and three naira, fifty-nine kobo) being unspent balances and retention fees remitted by the Federal Pay Office, Kano to the Consolidated Revenue Fund and Retention Fees Account were not receipted since 2009 contrary to Treasury Circular Ref. No. OAuGF/CAD/026/VOL.III and TRY/A7&B7/2008 para.6.1 and the provisions of Financial Regulation 2002.

(c) Furthermore, various taxes deducted and paid to the designated bank for onward payment to the respective taxes authorities between 3rd February, 2010 to 31st December, 2011 amounting to ₦5,589,607.58 (Five million, five hundred and eighty-nine thousand, six hundred and seven naira, fifty-eight kobo) was not manifested into the account of the Federal Inland Revenue Services.

All the issues raised were communicated to the Accountant-General of the Federation through my Audit Inspection Report of 03/04/2012. However, his response is still being awaited.

Federal Pay Office, Gombe

5.07 At the Federal Pay Office, Gombe, payments made to Ministries, Departments and Agencies (MDAs) for the month of December, 2011 exceeded the opening balance and the total receipts for the month by the sum of ₦2,903,390.00 (Two million, nine hundred and three thousand, three hundred and ninety naira). This contravenes the provision of Financial Regulations 313. Furthermore, there was no additional Authority to Incur Expenditures or any strong claim sighted in the MDAs control register maintained at the Federal Pay Office backing the excess expenditure. This irregularity should be explained.

(b) Similarly, it was also noted that the sum of ₦3,744,774.73 N(Three million, seven hundred and forty-four thousand, seven hundred and seventy-four naira,

seventy-three kobo) was total remittance made on revenue for the period under review. These remittances were made into undefined account numbers and differ on monthly basis from the Federal Sub-Treasury of the Federation, Consolidated Revenue Fund account number maintained at the Central bank of Nigeria. Furthermore, the remittance were not acknowledged by the Sub-Treasury of the Federation through the relevant Treasury Receipt Book 6, with no appropriate and acceptable response given as to these transactions, it was not possible to ascertain the correctness of the remittances. Explanation should be made for the various lapses.

(c) It was also observed that the Value Added Tax (VAT) collected for the year under review was ₦4,906,047.16 (Four million, nine hundred and six thousand and forty-seven naira, sixteen kobo). Only the sum of ₦3,561,579.10 (Three million, five hundred and sixty-one thousand, five hundred and seventy-nine naira, ten kobo) was remitted and acknowledged by the appropriat4e authority, leaving a balance of ₦1,344,473.06 (One million, three hundred and forty-four thousand, four hundred and seventy-three naira, six kobo) un-remitted. This sum should be remitted forwarding evidence to me for verification.

All the issues raised were communicated to the Permanent Secretary, Ministry of Finance through my Audit Inspection Report Ref. OAuGF/GM/INSP.R/VOL.1/48 date 11th Sept., 2012. His response is still being awaited.

Federal Pay Office, Port Harcourt:

5.08 At Federal Pay Office, Port Harcourt, it was observed that:

(a) Three (3) payment vouchers with amounts totaling ₦14,500,000.00 (Fourteen million, five hundred thousand naira) were raised between March and May, 2012 in favour of the Principal, Federal Government Girl's College, Abuloma. However, audit scrutiny revealed that the sum of ₦9,573,000.00 (Nine million, five hundred and seventy-three thousand naira) was paid by the Federal Pay Office, leaving a balance of ₦4,927,000.00 (Four million, nine hundred and twenty-seven thousand naira) unpaid.

The unpaid balance of ₦4,927,000.00 (Four million, nine hundred and twenty-seven thousand naira) was claimed to be over-payment to the School in 2011 which was recovered in 2012.

However, the over-payment and recovery were doubtful as vital documents were not produced to justify the deduction. These documents should be produced for audit verification, otherwise the balance of the money should be paid back to the School.

(b) Stale cheques for amounts totaling ₦14,871,848.00 (Fourteen million, eight hundred and seventy-one thousand, eight hundred and forty-eight naira) issued between 2006 to 2010 still feature in the Bank Reconciliation Statements as "Unpresented" cheques, whereas these cheques could have been written back to the Cash book.

All these lapses have been communicated to the Accountant-General of the Federation and his response is being awaited 10 (ten) months after my Audit Inspection Report of 14th August, 2012.

FEDERAL MINISTRY OF HEALTH

5.10 At Federal Ministry of Health Headquarters, Abuja, it was observed that:-

(a) A total sum of ₦116,796,846.29 (One hundred and sixteen million, seven hundred and ninety-six thousand, eight hundred and forty-six naira, twenty-nine kobo) was realized as Internally Generated Revenue between January and December, 2010. This amount was paid into the bank account maintained by the Sub-Treasurer of the Federation with a commercial bank for onward transfer to the Consolidated Revenue Fund Account. Audit scrutiny of the Federal Ministry of Health Revenue remittance records and cash book however revealed that the revenue generated for the months of March, April, May, July and December 2010 amounting to ₦6,734,525.00 (Six million, seven hundred and thirty-four thousand, five hundred and twenty-five naira) could not be traced in the Consolidated Revenue Fund Account bank statement, an indication that the amount was not transferred to the Consolidated Revenue Fund Account by the commercial bank.

Two (2) letters had been written by the Federal Ministry of Health Central Pay Office (CPO) to the Bank since then but as at the time of writing this report in March, 2013 there was no evidence that this issue has been resolved and the money in question recovered to government coffers.

The unremitted funds totalling ₦6,734,525.00 (Six million, seven hundred and thirty four thousand, five hundred and twenty-five naira) should be paid to the Consolidated Revenue Fund (CRF) account by the bank without further delay, while evidence of recovery of this money from the bank and remittance to the Consolidated Revenue Fund Account should be produced for audit verification.

(b) An amount of ₦26,143,012.00 (Twenty-six million, one hundred and forty-three thousand and twelve naira) was paid to a staff of the Ministry and 16 (sixteen) others vide PV. 6016 with Depart No. MHQ/OC/R/184/2012 dated 9th May, 2012 as estacode and other expenses for Nigeria's Delegation to the 65th Session of the World Health Assembly, in Geneva, Switzerland from 21st – 26th may, 2012.

Audit examination of the payment voucher revealed the following anomalies:-

(i) There are no presidential approval for the Honourable Minister nor Head of Civil Service or Secretary to the Government of the Federation approval for other officers to travel for the programme contrary to Public Service Rules 120102.

(ii) The Ministry did not adhere to Financial Regulation 415 which states that "Federal Government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has

been voted". By embarking on the trip with 17 (seventeen), delegates at a time other areas of Health Sector needed money for improvement of their facilities, the size of the delegation should have been dictated by the need for prudence and strictly limited to only desk officers relevant to the purpose of the visit. The inclusion of some media houses in the trip when they could fund it themselves should be explained.

(iii) No documentary evidence was produced to show that the payees actually signed for and collected the various sums of money earmarked for them nor that payment was made directly into the beneficiaries bank accounts in accordance with Federal Treasury Circular Ref. No. TRY/A* and B*/2008/OAGF/CAD/026/VOL.II/465 dated 22nd October, 2000 on implementation of E-payment.

(v) There was an overpayment of ₦5,314,020.00 (Five million, three hundred and fourteen thousand, twenty naira) on the payment of estacode to 17 (seventeen) delegations that traveled to the World Health Assembly. This was as a result of the wrong calculation of estacode paid. The programme was for 6 (six) days 21st – 26th May, 2012 plus 2 (two) travelling days, making 8 (eight) days instead of 12 (twelve) and 14 (fourteen) days used for the calculation of the estacode.

In view of the above lapses and the fact that no approval was obtained from the relevant authorities before the journey was made, the journey could not be said to have been made in the interest of the public service hence the whole expenditure could not be regarded as a legitimate charge against public fund and should be recovered from the officers concerned. Recovery particulars should be forwarded for audit verification.

(c) A payment voucher number MHQ/ADV/CAP/352/II of 19th January, 2012 for the sum of ₦19,924,877.91 (Nineteen million, nine hundred and twenty-four thousand, eight hundred and seventy-seven naira, ninety-one kobo) raised in favour of a staff and seven other officers of the Ministry to undergo a study tour on the Monitoring and Evaluation/Benchmarking of the Health Sector in USA between 16th – 26th January, 2012.

Audit examination of the payment voucher revealed the following:-

(i) The payment voucher was raised for this payment on the 19th January, 2012 and passed through internal audit check on 25th January, /2012, several days after the tour ought to have commenced.

(ii) There was no approval from the President for the 2 (two) Ministers and their aides to travel during this period as required by the extant circular SH/COS/30/A/2486 dated 13/01/2012.

The only approval granted for the Honourable Minister of States for Health (HMSH) by the President that was dated 16/01/2012 with Ref. No. Pres/81/SGF/2/137/90-1/MH/14 covers January 24th – February 4th, 2012 trip for the HMSH to attend;

- ► World Economic Forum Annual Meeting 2012 in Davos Switzerland (January 25th – 29th).

- ► Global Polio Eradication Initiative (PEI) International Monitoring Board (IMB) in London, UK January 30th – 31st 2012 and,

- ► International Advisory Panel/Ministerial Working Group on the Sealing up of Primary Health Systems in New Delhi, India from February 1 – 3 2012.

The sum of ₦4,470,436.25 (Four million, four hundred and seventy thousand, four hundred and thirty-six naira, twenty-five kobo) was paid on payment voucher number MHQ/ADV/CAP/353/11 of 20th January 2012 to the Protocol officer to the Honourable Minister of State to cover the 3 (three) trips.

(iii) One (1) year after the advance of ₦19,924,877.91 (Nineteen million, nine hundred and twenty-four thousand, eight hundred and seventy-seven naira, ninety-one kobo) was granted, it is yet to be retired by the officer who coordinated the disbursement by producing documentary evidence that the journey was made despite repeated demands.

(iv) Audit scrutiny of paid vouchers further revealed that another ₦648,000.00 (Six hundred and forty-eight thousand naira) was approved and paid on PV No. MH/OC/R/095/0012 of 16/3/12 to the Honourable Minister of State for Health and his aides to travel to Bauchi between 16th and 18th January 2012, when the Honourable Minister of State for Health was supposedly in London. The 2 (two) payments and functions overlap each other as it is not possible for the same officer to be in Bauchi and London at the same time and date. More doubtful about the second payment was that it was approved by the Ag. Permanent Secretary (Health) on 18/1/2012 while the money was paid on 16/3/2012, 2 (two) months after the journey ought to have taken place.

The advance of ₦648,000.00 (Six hundred and forty-eight thousand naira) has not been retired up to the time of writing this report in March, 2013 despite repeated demands and request during the exit conference.

The above anomalies in respect of the 2 (two) payments cast doubts on the genuineness of the purported trips and therefore could not be accepted as legitimate charges against public fund and should be recovered.

(d) Two (2) stakeholders workshops on Monitoring and Evaluation (M&E) Framework were approved by the Permanent Secretary, Federal Ministry of Health on 26/10/12 and 19/10/12 as follows:

(i) Southern zones Stakeholders Workshop on M&E Framework was approved to hold at Premier Hotels, Ibadan between 22nd and 23rd October 2012 at a total cost of ₦4,957,400.00 (Four million, nine hundred and fifty-seven thousand four hundred naira).

(ii) Northern zones Stakeholders Workshop on M&E Framework was approved to hold at Kwara Hotel, Ilorin between 31st October and 1st November, 2012 at a

total cost of ₦4,999,350.00 (Four million, nine hundred and ninety-nine thousand, three hundred and fifty naira).

The funds for these 2 (two) workshops were released as personal advances to 2 (two) officers. One was paid ₦4,957,400.00 (Four million, nine hundred and fifty-seven thousand four hundred naira) through payment voucher number PV/MHQ/ADV/C/FIFMIS/162/12 dated 24/10/12 for Southern zones and another was paid ₦4,999,350.00 (Four million, nine hundred and ninety-nine thousand, three hundred and fifty naira) through payment voucher number PV/MHQ/ADV/C/GIFMIS/163/12 dated 24/10/12 for Northern zones. It was revealed during audit investigation that the 2 (two) workshops have not been held even at the time of writing this report in March 2013 and 5 (five) months after the approval and release of funds. It is disturbing to know that the time fixed for the two workshops has lapsed and no evidence was produced to confirm that the two workshops were held or postponed as demanded by my Office in March 2013. Further investigation at the 2 (two) hotels revealed that no workshops were held in any of them by the Ministry within the time proposed and as at the time of writing this report in March, 2013.

Also, as at the time of writing this report in March, 2013, the 2 (two) officers have neither retired nor paid back the advances granted to them.

The above anomalies in respect of these payments therefore cast doubts on the genuineness of the purported workshops. In view of the above, I could not vouch that the funds disbursed were necessary, wholly and exclusively made for the workshops. Therefore, the total sum of ₦9,956,750.00 (Nine million, nine hundred and fifty-six thousand, seven hundred and fifty naira) collected by the 2 (two) officers without conducting the workshops it was meant for, should be recovered from them and recovery particulars forwarded for my verification.

(e) Am amount of ₦85,145,200.00 (Eighty-five million, one hundred and forty-five thousand two hundred naira) was paid to an officer and 421 (four hundred and twenty-one) others on payment voucher number 7019 with Departmental No. MHQ/CAP/111/12 dated 7/11/12 as Cash Advance for the conduct of local training of the Federal Ministry of Health staff on Efficiency and Performance Improvement between 5 (five) and 6 (six) days at Minna and Lagos by a consulting firm.

However, it was observed during the audit examination of the payment voucher that:-

(i) The Ministry intentionally paid the total sum of ₦85,145,200.00 (Eighty-five million, one hundred and forty-five thousand two hundred naira) as cash advance to the officer for course fees, DTA, local running in order to circumvent the due process of tendering for consultancy services. The course fees, DTA etc should have been paid directly into the bank accounts of the beneficiaries as required by extant regulations.

(ii) The method adopted by the Ministry in choosing the Consulting firm for the training was not disclosed as no advertisement was placed for the job, no

quotations received and no proforma invoice etc produced to justify its choice for the training.

(iii) The basis for fixing ₦75,000.00 (Seventy-five thousand naira) per person as course fee for all categories of staff, from Secretariat staff to Directorate staff was not stated. This seems unjustifiable. Details of the course fees should be produced.

(iv) The payment of the total course fees of ₦31,575,000.00 (Thirty-one million, five hundred and seventy-five thousand naira) to the account of the officer denied government from generating revenue through 10% Withholding Tax totaling ₦3,157,500.00 and 5% VAT totalling ₦1,578,750.00 (One million, five hundred and seventy-eight thousand, seven hundred and fifty naira).

(v) There was no documentary evidence to confirm that the course fees of ₦31,575,000.00 (Thirty-one million, five hundred and seventy-five thousand naira) was paid to the Consulting firm and Duty Tour Allowance and other Allowances paid to other staff that attended the course.

(vi) The venue/location and the address where the training programme took place were not stated and attendance register and certificate of attendance were not attached to the voucher.

(vii) The idea of paying such huge amount of money into an officer's bank account is not in line with the effort of government to promote accountability and transparency as such huge money in the custody of an individual officer can be abused.

(viii) It is disturbing to note that the advance has not been retired as at the time of writing this report in March, 2013. In view of the above, the authenticity of the service rendered is doubtful.

The sum of ₦31,575,000.00 (Thirty-one million, five hundred and seventy-five thousand naira) paid for the training should be recovered from the beneficiaries, forwarding recovery particulars for audit verification.

(f) An officer in the Ministry was paid the sum of ₦4,910,000.00 (Four million, nine hundred and ten thousand naira) as personal advance in August, 2012 for the payment of Duty Tour Allowances and honorarium to members of the team taking part in a 2-day Reproductive Health/Family Planning Coordinating meeting at Katsina, Katsina State between 27th – 28th August, 2012.

Audit examination of the paid voucher number MHQ/ADV/CAP/GIFMIS/49/12 dated 24/8/12 and the disbursement of the approved amount of ₦4,910,000.00 (Four million, nine hundred and ten thousand naira) revealed that the names of the Ogun State and Enugu State participants as well as their computed payments were duplicated in the approved proposal and sum paid, thereby leading to excess payment of ₦588,000.00 (Five hundred and eighty-eight thousand naira) (₦294,000.00 x 2).

There was no evidence that this over-payment was returned to chest. Moreso, this advance has not been retired more than 6 (six) months after it was granted.

The Permanent Secretary has been requested to recover the overpaid sum of ₦588,000.00 (Five hundred and eighty-eight thousand naira) from the officer concerned and ensure the immediate retirement or recovery of the advance. His response is still being awaited.

(g) The contract to supply 58,750 (fifty-eight thousand, seven hundred and fifty) packets (100s pack) of Acyclovir Tablets to the Federal Ministry of Health was awarded to a Pharmaceutical company in July, 2010.

The contract was awarded at a total contract sum of ₦47,000,000.00 (Forty-seven million naira) through award letter Ref. MH/PROCDPT/CP/10/08 dated 7th July 2010. The items were delivered and received at the Central Medical Stores, Oshodi on 25/03/2011 through SRV/FMS/BK/21015/VOL.8/2011.

Audit scrutiny of the 3 (three) instalmental payment vouchers revealed that the mandatory 5% WHT of ₦352,500.00 (Three hundred and fifty-two thousand, five hundred naira) was not deducted from the first payment of ₦7,050,000.00 (Seven million and fifty thousand naira) made on 29th November, 2010. It was observed that this omission was not taken into consideration and deducted from the 2 (two) other subsequent payments dated 20th and 29th December, 2011.

The undeducted tax of ₦352,500.00 (Three hundred and fifty-two thousand, five hundred naira) should be recovered from the contractor and remitted to the Federal Inland Revenue Service, forwarding remittance particulars for verification.

(h) A company was awarded the contract for the rehabilitation of the Akahaba General Hospital, Abiriba, in Abia State at a total contract price of ₦179,999,949.15 (One hundred and seventy-nine million, nine hundred and ninety-nine thousand, nine hundred and forty-nine naira, fifteen kobo) through award letter Ref. No. MH/PROCDEPT/CP/10/153 dated 22nd February 2011. The completion period was 4 (four) weeks. The priced Bill of Quantities (BOQ) was not produced for examination despite repeated demands for it.

Available records at the Federal Ministry of Health shows that the contractor was paid a total sum of ₦37,999,188.96 (Thirty-seven million, nine hundred and ninety-nine thousand one hundred and eighty-eight naira, ninety-six kobo) in December, 2011 through 2 (two) payment vouchers dated 22nd and 29th December, 2011; representing 21.11% of the contract sum. The payment was made on the presumption that Phase 1 of the rehabilitation contract has been 100% completed as clearly stated in the Job Completion Certificate.

However, audit inspection visit to the project site in July, 2012 revealed that despite the payment of ₦37,999,188.96 (Thirty-seven million, nine hundred and ninety-nine thousand one hundred and eighty-eight naira, ninety-six kobo), some aspects of the purported completed works were either poorly done or not completed at all as shown below:

(A) ***OPD And Records, Pharmacy And Account Block OPD AND X-Ray Block (Works Done):***

The audit team observed during investigation that it was the state government contractor that did the roofing and erection of pillars for the OPD and X-Ray Block and not the Federal Ministry of Health contractor. The Federal Ministry of Health contractor only did the plumbing works, tilling, electrical works, painting, replacement of one door, PVC ceiling of all the rooms.

Defects Observed

(i) Fixing and replacement of bad/broken louvers were not completed and perfectly fixed.

(ii) One (1) bad window was not replaced.

(iii) One (1) old and existing sliding door was not replaced and painted. Hence could not be opened nor closed.

(iv) Most of the keys and mortise lock supplied and fixed are inferior. Hence they were already bad and could not be opened or closed.

(v) Mortise lock and key to lock the entrance door to the consulting room were not fixed/put in place. Hence, there was no way the room door could be closed/locked to secure the items/documents kept inside.

(vi) Changing the roofing gutter and wooding of the veranda of the OPD block was not completed, while the one done was poorly done. Hence rain water disturbs the people and floods the ground whenever it rains.

(B**).** ***Pharmacy, Medical Records, Consulting Rooms: Part Of OPD Block***

(i) The consulting room No. 3 of the OPD block being used by the contractor for storing building materials was not re-roofed, renovated and painted.

(ii) Only 5 (five) ceiling fans were installed in this building.

(iii) Though re-roofing of this building was done including plumbing works, but none of the windows in the pharmacy and medical records were closing well.

(iv) No new doors were put in place in this block. The old ones were repainted. The mortise locks and keys put in are substandard. Hence most of them were already spoilt even before putting them to use.

(v) The old wooden gates leading to the block was removed but no new one was put in place by the contractor despite repeated demands by the medical officer in charge of the hospital.

(vi) Most of the wooden roof planks put in place were not properly treated hence some of them have been destroyed by wooden termites, ants and weevils.

(vii) The old outside ceiling board were only repainted instead of replacement before painting.

(C). ***Female Ward***

At the female ward, the following works were observed not to have been done:-

(i) Windows/Mosquito prevention net were not put in all the windows.

(ii) Some of the broken louvers were not replaced while some of those replaced were not completed.

(iii) The existing old door leading to the isolation ward that was not properly fixed and due for replacement was not replaced.

(iv) All the 6 (six) doors in the female isolation wards were replaced but with inferior wooden door materials most of which are already bad now.

(v) The outer facial board done was not completed.

(vi) Some of the existing old bad windows were not replaced and painted.

(D). ***CHILDREN WARD BLOCK***

Defects Observed

(i) The re-roofing was very poorly done as the roof was leaking profusely.

(ii) The windows were not painted.

(iii) The old window louvers could not be opened or closed. No new one was put in place.

(iv) The PVCs fixed in the veranda were poorly done. Hence they were sagging.

(v) The roof eves or facial board was done but the outer one was not completed.

(vi) Two (2) toilet doors were changed but the plumbing works were not completed as the slab of the chamber was not covered.

(E) ***Maternity Block***

(i) Netting of windows to prevent mosquitoes was started on few windows but not completed on all the windows in this block.

(ii) Some plumbing works were done but faintly plumbing work was observed to have been done in the bathroom.

As at the time of writing this report in March, 2013, the rehabilitation work was completely abandoned after the payment of the initial ₦37,999,188.96 (Thirty-seven million, nine hundred and ninety-nine thousand one hundred and eighty-eight naira, ninety-six kobo). Most of the uncompleted work in the hospital has been destroyed/damaged again by rainstorm and termites due to non-release of funds by the Ministry for the speedy completion of the project and lack of proper supervision

of work when the contractor was on site. The contractor on his part has not returned to site since July, 2012 to make good all the defects pointed out which have already been paid for.

In view of the lapses discussed above:-

(i) The contractor should be recalled to site to make good all those defects pointed out in the phase one of the work before the commencement of the second phase.

(ii) Funds should be released for the project and the contractor should be recalled to site for the second and final phase of the work, otherwise, all the efforts and money already paid on the first phase will be a waste as the hospital cannot function properly.

All the issues were communicated to the Permanent Secretary through my Audit Inspection Report referenced OAuGF/MIN/SAD.VI/AIR/FMH/2012/01 and dated 22nd December, 2012. His response is still being awaited as at the time of compiling this report in April, 2013.

FEDERAL MINISTRY OF INFORMATION, ABUJA

5.11 During the audit inspection of the accounting records maintained at the Federal Ministry of Information Abuja, it was observed that:-

(a) The sum of ₦2,000,000.00 (Two million naira) was paid to a company as payment for the production and airing of documentaries titled "Embrace The New Transformation Agenda".

Audit verification revealed that:-

(i) The invitation to quote for the contract was dated 19th December, 2011 whereas the quotation from the firm was dated 7th August, 2011; 5 (five) months before the invitation to tender.

(ii) The full terms of the contract award were not disclosed.

(iii) The mandatory 5% Withholding Tax amounting to ₦100,000.00 (One hundred thousand naira) was not deducted from the payment.

(iv) No evidence of execution of this contract in form of detail Radio or TV station airing the documentaries were produced and no CD of the documentary was presented for audit verification.

On account of the observations made, the Permanent Secretary has been requested to produce convincing and verifiable evidence that this documentary was produced, otherwise recover the sum of ₦2,000,000.00 (Two million naira) from the company and furnish recovery particulars for audit verification.

(b) The sum of ₦2,700,000.00 (Two million, seven hundred thousand naira) was paid to a local contractor in December, 2012 for printing of 30,000 (thirty thousand) copies of full colour stickers on Peace and National Security. No record of the distribution of the stickers' could be produced by the PDD Department and not even a single copy of the sticker could be made available for audit sighting to authenticate the production and distribution of the items, in spite of my letter dated 11th April, 2013 on the matter.

As I cannot satisfy myself that this was a genuine transaction conducted in the interest of government, the Permanent Secretary has been requested to produce verifiable documents and records to substantiate the propriety of the expenditure or recover the sum of ₦2,700,000.00 (Two million, seven hundred thousand naira) from the contractor and furnish recovery particulars for audit verification.

(c) The sum of ₦22,828,112.40 (Twenty-two million, eight hundred and twenty-eight thousand, one hundred and twelve naira, forty kobo) was paid vide payment voucher No. 020 of December, 2012, to a company as part payment for the contract on Digitization of National Archives.

Audit findings revealed that all the 14 (fourteen) computers complete with printers and scanners, supplied under the contract were all issued to the Director of Archives en-bloc. The Director claimed that the items were distributed to some state offices and the Director's offices. However, no acknowledgements were received from the State offices to confirm that they received the items and those purportedly issued to the Director's office could not be sighted during audit physical inspection.

The Permanent Secretary has been requested to account for all items supplied and recover the cost of any item not supplied from the Director of Archives, furnishing recovery particulars for audit verification.

(d) A sum of ₦950,000.00 (Nine hundred and fifty thousand naira) was paid to a company on payment voucher No. 182 of October 2012 as payment for the production of Jingles on Peace in Democracy.

Both the letter of award and the request by the company did not indicate which media to be used to air the Jingle and the time period was not stated. There was no evidence that the jingle was produced as no CD of the jingle was made available for audit verification. The transaction therefore appeared doubtful.

Moreover, the mandatory 5% Value Added Tax (VAT) and Withholding Tax (WHT) were not deducted, thereby depriving government of revenue to the tune of ₦95,000.00 (Ninety-five thousand naira).

In view of the above stated lapses, it is inevitable that evidence of the production and airing of the Jingles should be furnished failing which the money expended on jingles should be recovered from the company.

(e) A sum of ₦18,471,500.00 (Eighteen million, four hundred and seventy-one thousand, five hundred naira) was paid to a staff of the Ministry via payment voucher No.FMI/PA/451/2012 of 10th December, 2012 as personal advance for the hosting of

the 43rd Session of the National Council on Information in Abuja from 20 – 21st December, 2012.

The officer is yet to account for this money in form of retirement of the advance to show details of how the fund was spent; more than 3 (three) months after the event had taken place.

The Permanent Secretary has been requested to ensure the immediate retirement of this advance or recover the advance from the officer and furnish the recovery particulars for audit verification.

The issues were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/ABJ/AIR/FMI/VOL.III/1 of 15th April, 2013. His response is still being awaited.

NIGERIA POSTAL SERVICES (NIPOST)

5.12 During audit inspection of accounting records maintained at Nigeria Postal Service (NIPOST), it was observed that:-

(a) A review of the Nigeria Postal Service (NIPOST) Internal Audit Report for the month of May, 2012, revealed that while Internal Audit Managers at the National Postal Institute (NPI), Abia, Borno, Enugu, Kogi and Lagos Island territories certified 682 (Six hundred and eighty-two) payment vouchers with various amounts totaling ₦35,497,296.68 (Thirty-five million, four hundred and ninety-seven thousand, two hundred and ninety-six naira, sixty-eight kobo) for payment within the 6 (six) Territories/Institutes but the Area Postal Managers paid a total sum of ₦42,980,411.29 (Forty-two million, nine hundred and eighty thousand, four hundred and eleven naira, twenty-nine kobo), resulting in an over-payment of ₦7,486,114.61 (Seven million, four hundred and eighty-six thousand, one hundred and fourteen naira, sixty-one kobo) over and above the amount duly certified by the Internal Audit Managers of the affected Territories/Institutes.

This constituted a gross irregularity as the payments were made without due process and in violation of Financial Regulation 1705 which requires the Head of Internal Audit Unit to carry out a 100% prepayment audit of all vouchers.

The Postmaster General has been requested to recover the sum of ₦7,486,114.61 (Seven million, four hundred and eighty-six thousand, one hundred and fourteen naira, sixty-one kobo), purportedly paid by the 6 (six) Area Postal Managers in excess of the amount duly certified by the Internal Audit Managers from the affected Territories/Institutes and sanction the Area Postal Managers (APMS) involved in accordance with the provisions of Financial Regulation 3106 which stipulates 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”.

(b) The NIPOST Internal Audit report for the month of May, 2012, revealed that the various revenue centres in NIPOST generated and remitted to the Post Master-General's revenue account a total sum of ₦271,142,624.79 (Two hundred and seventy-one million, one hundred and forty-two thousand, six hundred and twenty-four naira, seventy-nine kobo). However, audit scrutiny/verification revealed that the Corporate Headquarters Abuja recorded only the sum of ₦219,100,000.00 (Two hundred and nineteen million, one hundred thousand naira) as the total revenue transferred to the Post Master-General's revenue account in the month of May, 2012, resulting to an under-statement of revenue generated for May 2012 by ₦52,042,624.79 (Fifty-two million, forty-two thousand, six hundred and twenty-four naira seventy-nine kobo).

This is a contravention of Financial Regulation 209(v) which stipulates that "For the purpose of accountability, revenue received monthly as Federal Government Independent revenue by Ministries/Federal Pay Officers shall be reflected in the monthly transcript and supported by cheque payable to the Sub-treasurer of the Federation".

The Postmaster-General has been requested to disclose and pay to Treasury the understated revenue and forward particulars for audit verification.

(c) The NIPOST Internal Audit Report for the month of April, 2012 revealed that NIPOST collected the sum of ₦11,524,506.83 (Eleven million, five hundred and twenty-four thousand, five hundred and six naira eighty-three kobo) as Valued Added Tax (VAT) for the month of April, in addition to the sum of ₦18,318,925.50 (Eighteen million, three hundred and eighteen thousand, nine hundred and twenty-five naira fifty kobo) VAT arrears brought forward from the previous month, all amounting to ₦29,843,432.27 (Twenty-nine million, eight hundred and forty-three thousand, four hundred and thirty-two naira twenty-seven kobo).

Out of this amount, NIPOST remitted the sum of ₦9,680,227.32 (Nine million, six hundred and eighty thousand, two hundred and twenty-seven naira, thirty-two kobo) to the Federal Inland Revenue Service, leaving a balance of ₦20,163,204.95 (Twenty million, one hundred and sixty-three thousand, two hundred and four naira, ninety-five kobo), in contravention of Financial Regulation 235 which stipulates that "Deductions for Withholding Tax (WHT), Value Added Tax (VAT) and PAYE should be remitted to Federal Inland Revenue Service (FIRS) at the same time the payee who is subject of the deduction is paid".

The Postmaster-General has been requested to explain the delay, remit the outstanding VAT to the Federal Inland Revenue Service (FIRS) and forward particulars for audit verification.

(d) A recent audit review of NIPOST Internal Audit Report for the month of April, 2012 revealed that the total revenue generated amounted to ₦279,481,556.72 (Two hundred and seventy-nine million, four hundred and eighty-one thousand, five hundred and fifty-six naira seventy-two kobo) and arrears of revenue not remitted in the previous month which was brought forward to the current month was ₦21,174,226.92 (Twenty-one million, one hundred and seventy-four thousand, two hundred and twenty-six naira ninety-two kobo), all totaling ₦300,655,783.64 (Three

hundred million, six hundred and fifty-five thousand seven hundred and eighty-three naira sixty-four kobo).

However, the various Territories/Departments and Units remitted a total sum of ₦278,703,419.47 (Two hundred and seventy-eight million, seven hundred and three thousand four hundred and nineteen naira forty-seven kobo), leaving a balance of ₦21,952,364.17 (Twenty-one million, nine hundred and fifty-two thousand, three hundred and sixty-four naira seventeen kobo) not transferred, but recorded as balance carried forward to the next month.

This constitutes a fundamental breach of Financial Regulation 217 which stipulates that "It is the duty of the accounting officer responsible for the collection of revenue or other moneys due to government to ensure that all collections for which he is responsible are correctly and promptly brought to account whether such collection are payable to him, or to a sub-accounting officer or through any other channel".

The Postmaster-General has been asked to ensure the immediate remittance of the outstanding sum of ₦21,952,364.17 (Twenty-one million, nine hundred and fifty-two thousand, three hundred and sixty-four naira seventeen kobo) including the accrued interest and ensure future strict compliance with the above mentioned extant regulation, and forward all recovery particulars to my Office for audit verifications.

(e) A follow up on the internal audit report for the first half of the year 2012, revealed that the 5 (five) ventures EMS/Speed Post, Bulk Post Workshop, Courier Regulatory Department (CRD) and Logistics operating under the auspices of NIPOST as "Ventures" generated the sum of ₦248,704,914.55 (Two hundred and forty-eight million, seven hundred and four thousand, nine hundred and fourteen naira fifty-five kobo) in the first half of 2012 compared to the corresponding period of 2011 when the sum of ₦327,916,814.50 (Three hundred and twenty-seven million, nine hundred and sixteen thousand, eight hundred and fourteen naira, fifty kobo) was generated. This shows a significant shortfall of ₦79,211,899.95 (Seventy-nine million, two hundred and eleven thousand, eight hundred and ninety-nine naira ninety-five kobo) or 31.85% year-on shortfall in the overall revenue budget performance for the first half of the year.

The revenue performance looks pathetic, unprecedented and unacceptable. The Postmaster-General has been advised to restructure the revenue generating machinery of the ventures to meet revenue targets. His reaction is being awaited.

(f) Audit review of the NIPOST Internal Audit report for the first half of the year 2012 revealed that ₦11,567,708,064.00 (Eleven billion, five hundred and sixty-seven million, seven hundred and eight thousand, sixty-four naira) worth of 6 (six) stocks acquired by NIPOST during the period under review, four (4) stocks namely: Postage Stamp ₦8,918,318,660.00 (Eight billion, nine hundred and eighteen million, three hundred and eighteen thousand, six hundred and sixty naira), Postal Order ₦2,232,623,104.00 (Two billion, two hundred and thirty-two million, six hundred and twenty-three thousand, one hundred and four naira), Postal Mail Bags ₦4,520,000.00 (Four million, five hundred and twenty thousand naira) and Parcel

Cartons ₦4,746,700.00 (Four million, seven hundred and forty-six thousand, seven hundred naira), all totalling ₦11,160,208,464.00 (Eleven billion, one hundred and sixty million, two hundred and eight thousand four hundred and sixty-four naira) were very active stocks. However, Money Orders and International reply Coupon (IRC) stocks valued at ₦399,999,600.00 (Three hundred and ninety-nine million, nine hundred and ninety-nine thousand, six hundred naira) have become redundant and non performing over the years as their use has been overtaken by modern technological development.

The Postmaster-General has been advised to find alternative use for these outdated stocks to prevent the loss to government of this colossal sum.

(g) Seventy-three (73) motor vehicle spare parts mainly of Peugeot extraction procured between 2002 – 2006 and consisting of; Bearing, Side mirror, Spider Boris, Top-gasket, Oil seal, Steering pad, Traficator, Engine seating, Water pump, Oil pump etc valued at ₦1,520,860.00 (One million, five hundred and twenty thousand, eight hundred and sixty naira) were left to waste away without being utilized at the Headquarters Store of NIPOST. This is a contravention of Financial regulation 415 which stipulates that Federal Government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted.

The Postmaster-General has been advised to put to use these parts or dispose them in line with extant regulations and furnish particulars for audit verification.

All the issues raised have been communicated to the Postmaster-General through my Audit Inspection Report Ref. OAuGF/MIN/SAD.VI/AIR/NIPOST/2012 of 4th March, 2013. His response is being awaited.

FEDERAL MINISTRY OF INTERIOR

13 At the Federal Ministry of Interior, it was observed that:-

(a) Twenty (20) payment vouchers with which the sum of ₦136,032,371.41 (One hundred and thirty-six million, thirty-two thousand, three hundred and seventy-one naira, forty-one kobo) was expended under the Capital Expenditure accounts for the year 2012 were not released for examination, despite repeated demands for them in my correspondences dated 21st January, 2013 and 5th March, 2013 respectively. Financial Regulation 101 and Section 85(2) of the 1999 Constitution of the Federal Republic of Nigeria provides for my free and unrestricted access to books of accounts, files, safes and other records and information of all the Federal Ministries, Extra-Ministerial Offices and other arms of Government or Units.

These vouchers should be produced for audit, failing which the whole sum of ₦136,032,371.41 (One hundred and thirty-six million, thirty-two thousand, three hundred and seventy-one naira, forty-one kobo) should be recovered from the Ministry's vote.

(b) Under the Overhead Costs account 53 (fifty-three) payment vouchers for sums totalling ₦94,602,711.48 (Ninety-four million, six hundred and two thousand, seven hundred and eleven naira forty-eight kobo) paid during the period under review were not produced for examination. Out of this figure, amounts totalling ₦73,004,239.48 (Seventy-three million, four thousand, two hundred and thirty-nine naira forty-eight kobo) were paid without raising payment vouchers for the transactions, contrary to Financial Regulation 601 which stipulates that under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised.

Furthermore, a training programme for which the sum of ₦22,104,789.00 (Twenty-two million, one hundred and four thousand, seven hundred and eighty-nine naira) was paid, did not take place and items purportedly purchased for the sum of ₦20,649,190.48 (Twenty million, six hundred and forty-nine thousand, one hundred and ninety naira forty-eight kobo) could not be accounted for or traced. As a result of the irregularities noted above, the total sum of ₦94,602,711.48 (Ninety-four million, six hundred and two thousand, seven hundred and eleven naira forty-eight kobo) should be recovered from the Ministry's vote, because the expenditure could not be authenticated.

(c) Two (2) sums totalling ₦3,000,000.00 (Three million naira) were paid to a Principal Accountant vide 2 (two) payment vouchers Nos. 2078A (FM/ADV/53/12) and 2078B (FM/ADV/53/12) both dated 4th may 2012, for the purchase of ten (10) Laptops with ten (10) Moderns and conducting of In-House Training. The payments were made without approval and the Laptops and Moderns could neither be traced nor accounted for.

The un-authorized payment of ₦3,000,000.00 (Three million naira) should be recovered and the evidence of recovery forwarded for verification.

(d) A sum of ₦4,250,000.00 (Four million, two hundred and fifty thousand naira) were paid to an officer (DD/Accounts) in March 2012 vide PV 2054 (FMI/OC/026/2012) for training on Treasury Single Accounting for registered staff. This training programme was observed to have been handled and sponsored by the Office of the Accountant-General for the Pilot Ministries; hence there should be no need for In-House training.

The expenditure was also found to have been charged to Maintenance sub-Head. The sum of ₦4,250,000.00 (Four million, two hundred and fifty thousand naira) should be recovered from the DD/Accounts and evidence of recovery furnished for verification.

(e) Amounts totalling ₦15,671,500.00 (Fifteen million, six hundred seventy-one thousand, five hundred naira) were observed to have been paid to 6 (six) members of staff of the Accounts Department through 13 (thirteen) payment vouchers for the purchase of working materials, repairs of equipments/furniture etc. A particular staff was paid a total sum of ₦7,400,000.00 (Seven million, four hundred thousand naira) the same day, 12th March 2012 through 6 (six) payment vouchers for the purchase of working materials.

These payment contradict the requirements of the Procurement Act 2007 and the Treasury Circular which forbids job/services over and above ₦200,000.00 (Two hundred thousand naira) in value to be procured through personal advances to members of staff. Further investigation also revealed that the jobs were not executed. Hence the sum of ₦15,671,500.00 (Fifteen million, six hundred and seventy-one thousand, five hundred naira) should be recovered from the 6 (six) officers involved and recovery particulars furnished for verification.

All the issues raised above were brought to the knowledge of the Permanent Secretary in my audit Inspection Report Ref. No. OAuGF/AIR/2012/FMI/VOL.1/01 of 25th March, 2013. His response is still being awaited.

MINISTRY OF NIGER DELTA AFFAIRS

5.14 At the Ministry of Niger Delta Affairs, it was observed that:-

(a) A contract was awarded to a company on 2nd February, 2011 for the canalization of Boloutou Creek Ogbobagbene, Burutu, Delta State at a contract sum of ₦1,259,238,750.00 (One billion, two hundred and fifty-nine million, two hundred and thirty-eight thousand, seven hundred and fifty naira) with a completion period of 9 (nine) months from the date the contract agreement was signed on 16th February, 2011. However, the examination of the contract records revealed that a total sum of ₦548,885,812.50 (Five hundred and forty-eight million, eight hundred and eighty-five thousand, eight hundred and twelve naira fifty kobo) had been paid to the contractor as at April, 2012, including the mobilization fee of 15%, while the balance of ₦710,352,937.50 (Seven hundred and ten million, three hundred and fifty-two thousand, nine hundred and thirty-seven naira fifty kobo) is yet to be settled as at 30th September, 2012.

Physical verification of the project revealed the following:-

(i) As at 30th September, 2012, the level of work done was 33.40% based on the engineer's certificate.

(ii) The total sum of ₦548,885,812.50 (Five hundred and forty-eight million, eight hundred and eighty-five thousand, eight hundred and twelve naira fifty kobo) inclusive 15% mobilization had been paid as at the time of audit visit which represents 41.90% of the contract sum.

(iii) The project which has an agreed completion period of 9 (nine) months was not yet completed as at December, 2012, 21 (twenty-one) months after award, thereby recording a time-overrun of 12 (twelve) months as at that date.

The Permanent Secretary was communicated to recall the contractor to complete the job according to the signed agreement, otherwise the sum of ₦107,035,293.75 (One hundred and seven million, thirty-five thousand, two hundred and ninety-three naira seventy-five kobo) being 8.5% of the contract sum overpaid,

should be recovered from him, while the Ministry should assess and re-award the outstanding work to be done to a more competent contractor.

(b) The contract for the Electrification of Eeri Community in Biase L.G.A., Cross River State (Lot 4) was awarded to a company for the sum of ₦308,338,360.00 (Three hundred and eight million, three hundred and thirty-eight thousand, three hundred and sixty naira) inclusive of taxes with a completion period of 6 (six) months effective from the date of signing the contract agreement on 1st November, 2010.

The contract records revealed that a total sum of ₦154,579,754.08 (One hundred and fifty-four million, five hundred and seventy-nine thousand, seven hundred and fifty-four naira, eight kobo) representing 50.1% of the total contract sum had so far been paid, mobilization fee payment of 15% inclusive.

The physical inspection of the project revealed the following:-

(i) The level of work achieved was 39.20% as against the 50.1% payment already made to the contractor.

(ii) Period of completion of the contract was 6 (six) months (1st November, 2010 – April, 2011) but up to the time of writing this report in March, 2013, the project was yet to be completed and handed over to Government.

(iii) The contractor attributed the delay in completion of the project to lack of funds. This is not tenable as he had not even delivered on the level of payments made.

The Permanent Secretary has been asked to recall the contractor to site to complete the job to the level of payment he collected, otherwise the excess payment of ₦64,442,717.24 (Sixty-four million, four hundred and forty-two thousand, seven hundred and seventeen naira twenty-four kobo) being 20.90% contract sum arising from the level of work done against amount paid should be recovered.

(c) The contract for the construction of Idoro Eatan–Itam Water Supply Scheme, Akwa Ibom State was awarded to a company for the sum of ₦540,585,769.34 (Five hundred and forty million, five hundred and eighty-five thousand, seven hundred and sixty-nine naira thirty-four kobo) with a completion period of 6 (six) months effective from the date of signing the contract agreement on 14th November, 2010. A mobilization fee of ₦85,142,258.67 (Eighty-five million, one hundred and forty-two thousand, two hundred and fifty-eight naira sixty-seven kobo) was paid to the company on 12th January 2011. Another payment of ₦50,000,000.00 (Fifty million naira) was made on payment voucher No. MNDA/ABJ/CAP/314 dated 29th June, 2011, thus bringing the total payment to ₦135,142,258.67 (One hundred and thirty-five million, one hundred and forty-two thousand, two hundred and fifty-eight naira sixty-seven kobo). This represents 25% of the contract sum. The purpose of constructing the Idoro Eatan-Itam Water Supply Scheme Project for people in Akwa-Ibom State has not been realized and Government has not received any value for the sum of ₦135,142,258.67 (One hundred and thirty-five million, one hundred and forty-two thousand, two hundred and fifty-eight naira sixty-seven kobo) expended on the project, more than one year after the expected delivery date.

Audit inspection visit of the project on 10th September, 2012 revealed that:-

(i) The borehole drilling has not been completed.

(ii) The fencing of the site with mesh has not been fully completed.

(iii) Foundation works for the overhead pressed tank is not on ground.

For a contract with a fixed completion period of 6 (six) months, it is appalling that only 25% of the contract sum was released to the contractor in the last 18 months. Consequently the Permanent Secretary has been asked to ensure prompt release of funds for the settlement of contractors, in order to avoid unnecessary delay and abandonment of projects.

(d) The contract for the construction of Ubane Utanga Water Supply Scheme in Cross River State was awarded to a company for the sum of ₦590,740,439.34 (Five hundred and ninety million, seven hundred and forty thousand, four hundred and thirty-nine naira, thirty-four kobo) with a completion period of 6 (six) months effective from the date of signing the contract agreement on 22nd November, 2010. The contractor has received a total payment of ₦241,490,670.01 (Two hundred and forty-one million, four hundred and ninety thousand, six hundred and seventy naira one kobo), representing 41% of the contract sum. The aim of constructing the Ubane Utanga Water Supply Scheme Project for people of Cross River State has not been achieved and Government has not received any value for the sum of ₦241,490,670.01 (Two hundred and forty-one million, four hundred and ninety thousand, six hundred and seventy naira one kobo) expended on the project, more than a year after the expiration of the completion period.

Audit inspection visit of the project on 17th September, 2012 revealed the following:-

(i) The borehole drilling has not been completed.

(ii) The fencing of the site with mesh has not been fully completed.

(iii) Foundation works for the overhead pressed tank is not on ground.

(iv) The slow pace of work on the project was attributed to non-release of funds by the Ministry.

The Permanent Secretary has been asked to ensure prompt release of funds for the settlement of contractors, in order to avoid unnecessary delays and abandonment of projects.

(e) A contract worth ₦252,598,500.00 (Two hundred and fifty-two million, five hundred and ninety-eight thousand, five hundred naira) for the provision of security services in the 9 (nine) Niger Delta States offices was observed to have been split into 12 (twelve) fragments and awarded to a single contractor on a monthly basis. This apparently was done in a bid to circumvent extant regulations.

The contracts also did not pass through competitive bidding. This flagrant disregard for procurement regulations was communicated to the Permanent Secretary who has been requested to sanction the members of the Tenders Board as stipulated in Financial Regulation 3116.

(f) The contract for the supply of 640 (Six hundred and forty) cartons of A4 Photocopier paper was awarded at a contract sum of ₦4,748,800.00 (Four million, seven hundred and forty-eight thousand, eight hundred naira) at the rate of ₦7,420.00 (Seven thousand, four hundred and twenty naira) per carton vide Letter of Award No. MND/RP/1011/S.54/18 dated 13th June, 2012, and paid vide payment voucher no. MNDA/ABJ/OC/098/12 dated 13th June, 2012.

An independent market survey conducted revealed that a cartoon of copier paper should not have cost more than ₦4,500.00 (Four thousand, five hundred naira) (after the addition of 50% profit margin), hence the total cost of ₦2,800,000.00 (Two million, eight hundred and eighty thousand naira). The contract was therefore observed to have been over-invoiced by a sum of ₦1,868,800.00 (One million, eight hundred and sixty-eight thousand, eight hundred naira). All efforts to trace the items purportedly supplied to the store and the probable end users proved abortive, hence it was concluded that the items were not supplied.

Unless verifiable evidence of the receipts and consumption or location of these items are produced to account for them, the total sum of ₦4,748,800.00 (Four million, seven hundred and forty-eight thousand, eight hundred naira) should be recovered from the contractor and his collaborating government officials, furnishing recovery particulars for verification.

(g) Another contract was awarded for the supply of 3 (three) different sizes of Envelopes (60 cartons of 12 x 20, 50 cartons of 16 x 2 and 60 cartons of 5 x 10) at a contract sum of ₦4,923,800.00 (Four million, nine hundred and twenty-three thousand, eight hundred naira) and paid vide payment voucher no. MNDA/ABJ/OC/053/2012 dated 4th May, 2012. These items were apparently not supplied as they could neither be traced to the store nor end users. The full sum of ₦4,923,800.00 (Four million, nine hundred and twenty-three thousand, eight hundred naira) should therefore be recovered from all those involved in the fraudulent payment, furnishing recovery details for verification.

(h) A contract for the supply of Red-Yeast and Ginsin Coffee was over-invoiced. The contract was awarded at a contract sum of ₦4,550,000.00 (Four million, five hundred and fifty thousand naira). 1,000 (One thousand) packets of Red Yeast and Ginsin Coffee were supplied at ₦4,550.00 (Four thousand, five hundred and fifty naira) per packet and paid vide payment voucher no. 050 MNDA/RP/1011/5.44 dated 4th May, 2012.

An independent market survey, however revealed that the items could be procured for not more than ₦2,250,000.00 (Two million, two hundred and fifty thousand naira) at the rate of ₦2,250.00 (Two thousand, two hundred and fifty naira) per pack inclusive of 50% profit margin. The contract was therefore over-invoiced to the tune of ₦2,300,000.00 (Two million, three hundred thousand naira).

The Permanent Secretary was communicated to recover the sum of ₦2,300,000.00 (Two million, three hundred thousand naira) being the amount by which this contract was inflated from the contractor and the colluding government officials and furnish recovery particulars for my verification.

The reaction of the Permanent Secretary, Ministry of Niger Delta Affairs to all the issues raised is still being expected.

FEDERAL MINISTRY OF EMPLOYMENT, LABOUR AND PRODUCTIVITY,

5.15 At Federal Ministry of Employment, Labour and Productivity Headquarters, Abuja, it was observed that:

(a) A total sum of ₦8,720,875.00 (Eight million, seven hundred and twenty thousand, eight hundred and seventy-five naira) was paid to 2 (two) officers of the Ministry between April and July 2012 as out-of-pocket expenses for printing of stationeries, purchase of working materials, cost of advertisement in Newspapers etc. but evidences of utilization of the funds such as bills, invoices and receipts covering the various items of expenditure made were not produced for audit examination to confirm that the expenditure was in public interest.

In view of this development, the whole sum should be recovered from the officers, forwarding recovery particulars for verification.

(b) A sum of ₦1,990,000.00 (One million, nine hundred and ninety thousand naira) was paid to a staff on payment voucher No. ML/216/2147/12 of December, 2012 for the purchase of flower pots and replacement of Notice Boards. However, the following anomalies were noticed:-

(i) The Notice Boards were still in good condition and not due for replacement as they were part of items replaced in December, 2011.

(ii) The job should have been given out through contract instead of direct purchase.

(iii) The items purchased were not taken on charge in the Stores Ledger. No Stores Receipts voucher was produced to confirm the receipt of the items into the store.

(iv) The replaced items were not made available for inspection and they were not returned to the store, contrary to the provisions of the Financial Regulations.

On account of these lapses, it is doubtful whether any replacement was actually made. There are serious doubts about the authenticity of this transaction. Consequently, the whole sum should be refunded.

The attention of the Permanent Secretary was drawn to these issues in my Audit Inspection Report Ref. OAuGF/MIN/SAD.IV/AIR/FMELP/2012/01 and dated 30th April, 2013 and his comments are being awaited.

(b) During the audit of the accounting records maintained at the Ministry of Labour, Makurdi, Benue State, it was observed that a total sum of ₦651,615.95 (Six hundred and fifty-one thousand, six hundred and fifteen naira, ninety-five kobo) revenue generated was paid to the account of the Controller of Federal Ministry of Labour and Productivity, Makurdi instead of paying through the accounts of Federal Pay Office in Makurdi into the Consolidated Revenue Fund account in compliance with the Federal Government's Fiscal responsibility Act of 2004. The total sum of ₦651,615.95 (Six hundred and fifty-one thousand, six hundred and fifteen naira, ninety-five kobo) should be paid back to Treasury.

(c) The sum of ₦485,140.00 (Four hundred and eighty-five thousand, one hundred and forty naira) was incurred on local travel, purchase of stationeries, fuelling of motor vehicles, etc, without supporting documents to authenticate the claims.

This payment cannot be accepted as genuine charge on Government funds. The total sum of ₦485,140.00 (Four hundred and eighty-five thousand, one hundred and forty naira) should be recovered and particulars of recovery forwarded for audit verification.

(d) The sum of ₦147,600.00 (One hundred and forty-seven thousand, six hundred naira) being revenue realized from trade test between April and July 2011 could not be accounted for. This amount of ₦147,600.00 (One hundred and forty-seven thousand, six hundred naira) should be paid into the Consolidated Revenue Fund account and forward the particulars of payment for verification.

All issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/MKD/L/VOL.1/103 of 9th October, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

FEDERAL MINISTRY OF WATER RESOURCES

5.16 The audit examination of the accounting records maintained at the Federal Ministry of Water Resources, Abuja revealed that:-

(a) Six (6) payment vouchers dated between June and October, 2012 for amounts totalling ₦2,710,042.51 (Two million, seven hundred and ten thousand, forty-two naira fifty-one kobo) were raised to pay Power Holding Company of Nigeria in settlement of electricity bills for the period March to September, 2012.

An examination of the 6 (six) payment vouchers revealed that original Power Holding Company of Nigeria electricity bills for March – September, 2012, claimed to have been paid by the Assistant Office Manager were not attached to any of the payment vouchers contrary to Financial Regulation 603(i) which states that "All

vouchers shall contain full particulars of each services. 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 and times sheet". My demand for the documents during the audit and through my report dated 4th April, 2013 was not responded to.

These payments should be justified with supporting document failing which the amounts involved should be recovered.

(b) During an audit examination of Value Added/Withholding Tax deductions generated from the contracts and services rendered between January and December, 2012 and remitted to Federal Inland Revenue Services, the following observations were made:-

(i) Between January and December, 2012, a sum of ₦591,442,122.74 (Five hundred and ninety-one million, four hundred and forty-two thousand, one hundred and twenty-two naira, seventy-four kobo) was generated as Valued Added Tax but only the sum of ₦378,357,605.28 (Three hundred and seventy-eight million, three hundred and fifty-seven thousand, six hundred and five naira twenty-eight kobo) was remitted to Federal Inland Revenue Service thus leaving an unremitted Value Added Tax of 213,084,517.46 (Two hundred and thirteen million, eighty-four thousand, five hundred and seventeen naira, forty-six kobo).

(ii) Similarly, between January and December, 2012, the sum of ₦539,669,303.39 (Five hundred and thirty-nine million, six hundred and sixty-nine thousand, three hundred and three naira thirty-nine kobo) was realized from Withholding Tax deductions, out of which only ₦431,133,383.72 (Four hundred and thirty-one million, one hundred and thirty-three thousand, three hundred and eighty-three naira seventy-two kobo) was remitted to Federal Inland Revenue Service, while the sum of ₦108,535,921.67 (One hundred and eight million, five hundred and thirty-five thousand, nine hundred and twenty-one naira sixty-seven kobo), remained unremitted. This is a contravention of Financial Regulation 234(i) which states that "it is mandatory for accounting officers to ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same".

The unremitted Value Added and Withholding taxes totalling ₦321,620,439.13 (Three hundred and twenty-one million, six hundred and twenty thousand, four hundred and thirty-nine naira thirteen kobo) should be remitted without further delay to the Federal Inland Revenue Service, forwarding remittance details for audit verification.

(c) Forty-nine (49) capital payment vouchers totalling ₦39,076,059.69 (Thirty-nine million, seventy-six thousand, fifty-nine naira sixty-nine kobo) were raised and paid as O.P.E./Direct payments to some members of staff of the Ministry between November and December, 2012 for the purchase of stationeries, office equipment,

repair of photocopiers and computers, printing of working materials and others. The practice of procuring store items through direct payment to staff contravenes the provision of Treasury Circular Number TRY/A5 and B5/2001 Ref. No. OAuGF/TS/105/111/222 of 7/11/2001. Close scrutiny of the payment vouchers revealed that:-

(i) Store Receipt Vouchers, invoices, receipts etc were not attached to the payment vouchers to confirm that the items were receipted into the store and they were not produced for audit verification on demand.

(ii) No documentary evidence was produced to confirm purchases and usage.

The sum of ₦39,076,059.69 (Thirty-nine million, seventy-six thousand, fifty-nine naira sixty-nine kobo) should be recovered from the officers concerned.

(d) Eleven (11) payment vouchers totalling ₦8,066,700.65 (Eight million, and sixty-six thousand, seven hundred naira sixty-five kobo) were raised and paid as O.P.E./direct payment to various officers of the Ministry in December, 2012 for the purchase of stationeries, office equipments and table pecker etc. Examination of the vouchers revealed that:-

(i) There were no cash receipts to acknowledge payment for the items supplied.

(ii) Invoices were not attached to any of the payment vouchers.

(iii) Store Receipt Vouchers and stock verifier certificates were not attached to any of the payment vouchers.

(iv) The payments were made without the pre-audit certificate by the Internal Audit Section contrary to Financial Regulation 609(i) which states “All payment vouchers shall be passed to checking section for checking to ensure that all the requirements of a valid voucher are on the payment voucher” and Financial Regulations 1705 says “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”. These processes were not followed in these payments. Therefore the genuineness of the payments is doubtful. The payments are irregular and cannot be accepted as proper and legitimate charges against public fund.

In view of the above irregularities, the sum of ₦8,066,700.65 (Eight million, and sixty-six thousand, seven hundred naira sixty-five kobo) should be recovered from the officers concerned and recovery particulars forwarded for verification.

(e) An officer was refunded a total sum of ₦5,594,100.00 (Five million, five hundred and ninety-four thousand, one hundred naira) on 5 (five) payment vouchers dated 9th July, 2012 for DTA, purchases and services claimed to have been rendered on behalf of the Ministry. An examination of the payments revealed the following anomalies:-

(i) Hotel bills/receipts presented for payment totalling ₦2,100,000.00 (Two million, one hundred thousand naira) were not signed by the guest.

(ii) Items claimed to have been purchased totalling ₦389,500.00 (Three hundred and eighty-nine thousand, five hundred naira) were neither taken on store ledger charge nor confirmed by the stock verifier. It is doubtful that the expenses were genuine.

Consequently, the sums of ₦2,100,000.00 (Two million, one hundred thousand naira) purportedly spent on hotel bills and ₦389,500.00 (Three hundred and eighty-nine thousand, five hundred naira) spent on store items not supplied should be recovered from the officer and recovery particulars forwarded for audit verification.

All the issues raised were communicated to the Permanent Secretary through my Inspection Report Ref. MNI/SAD.IV/AIR/FMNR/2012/01 dated 4th April, 2013. His response is still being awaited.

FEDERAL MINISTRY OF POWER

5.17 During the audit of the accounting records maintained at the Federal Ministry of Power, it was observed that:-

(a) The Ministry of Power was allocated the sum of ₦3,689,020,727.00 (Three billion, six hundred and eighty-nine million, twenty thousand, seven hundred and twenty-seven naira) to procure and install Distribution Transformers across the country to reinforce the Electricity Distribution Network through 11 (eleven) Electricity Distribution Company of Nigeria (Discos) in the year 2010.

Audit verification carried out at the PHCN Central Store, Oshodi and the Eleven Discos revealed the following:-

(i) Out of the sum of ₦3,689,020,727.00 (Three billion, six hundred and eighty-nine million, twenty thousand, seven hundred and twenty-seven naira) granted, only a total sum of ₦3,636,364,678.05 (Three billion, six hundred and thirty-six million, three hundred and sixty-four thousand, six hundred and seventy-eight naira five kobo) was expended, leaving a balance of ₦52,656,048.95 (Fifty-two million, six hundred and fifty-six thousand, forty-eight naira, ninety-five kobo) yet to be accounted for.

(ii) A shortfall in supply of 90 (ninety) transformers of different capacities was observed when the records at the Central Store were compared with the records in the Ministry. Also, when the records at 3 (three) Discos (Jos, Kano and Yola) were compared with the quantities issued out of the store, another shortfall of 46 (forty-six) transformers was detected, bringing the total shortfall to 136 (one hundred and thirty-six) transformers.

(iii) Eight (8) units of transformers valued at ₦14,869,476.80 (Fourteen million, eight hundred and sixty-nine thousand four hundred and seventy-six naira, eighty kobo) were supplied in faulty conditions.

(iv) One hundred and fifty-one (151) Units of transformers were still stored at Oshodi Central Store and other Discos areas of need in accordance with the objective for which the fund was released.

(v) At the Kano DisCos, 49 (forty-nine) units of 500 KVA transformers were contracted out to a company at a unit price of ₦2,575,645.00 (Two million, five hundred and seventy-five thousand, six hundred and forty-five naira). This contract was observed to have been over invoiced by ₦60,000.00 (Sixty thousand naira) because the maximum unit price as approved by the Bureau of Public Procurement was ₦2,515,645.00 (Two million, five hundred and fifteen thousand, six hundred and forty-five naira) as shown in letter Ref. No. BPP/S.61/VOL.XIX/539 dated March 2010. The total over-payment of ₦2,940,000.00 (Two million, nine hundred and forty thousand naira) should be recovered.

(vi) A contract was awarded for the supply of 21 (twenty-one) Units of transformers vide Letter of Award Ref. No. PHCN 273D/A011/320/2010 in March 2010, for the sum of ₦49,822,500.00 (Forty-nine million, eighty hundred and twenty-two thousand, five hundred naira). The contract was also found to have been over-invoiced to the tune of ₦7,146,980.00 (Seven million, one hundred and forty-six thousand nine hundred and eighty naira). This over-payment should be recovered.

(vii) At the Benin DisCos, a contractor that was awarded the contract for the supply of 8 (eight) units of 300 KVA/300/0.41KV transformers with a work order Ref. No. PHCN/26/AGM (FA)/BEDC/4.30/04/2010 dated March, 27th 2010, was observed to have supplied only 6 (six) units to Oshodi Central Store with Store Received Advice Ref. No. 001674 of 5th April, 2010. The sum of ₦3,880,000.00 (Three million, eight hundred and eighty thousand naira) being the value of the 2 (two) transformers not supplied should be recovered.

(viii) At the Ibadan Disco a contractor was found to have supplied only two(2) units out of the 7 (seven) units of 300 KVA 11/0.41KVA transformers awarded to him. The sum of ₦8,875,000.00 (Eight million, eight hundred and seventy-five thousand naira) being the value of the 5 (five) units not supplied should be recovered.

(ix) During the audit of documents relating to the sum of ₦67,558,852.50 (Sixty-seven million, five hundred and fifty-eight thousand, eight hundred and fifty-two naira fifty kobo) released to Jos Discos, it was observed that only ₦61,516,612.50 (Sixty-one million, five hundred and sixteen thousand, six hundred and twelve naira fifty kobo) was expended on the installation of transformers, leaving a balance of ₦6,042,240.00 (Six million, forty-two thousand two hundred and forty naira) which should be paid back to Treasury.

On account of these observations, I have requested that:-

(1) The outstanding balance of ₦58,698,288.95 (Fifty-eight million, six hundred and ninety-eight thousand, two hundred and eighty-eight naira ninety-five kobo) not accounted for should be paid back to treasury.

(2) The overpayment of ₦10,086,980.00 (Ten million, eighty-six thousand nine hundred and eighty naira) that arose from over invoicing should be recovered.

(3) The shortfall in supply valued at ₦12,755,000.00 (Twelve million, seven hundred and fifty-five thousand naira) should be recovered from the contractors.

(4) The 136 (one hundred and thirty-six) transformers not supplied to the Oshodi Central Store and the 8 (eight) faulty ones should be recovered and replaced respectively or their monetary values recovered.

The irregularities highlighted above were brought to the attention of the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FMP/VOL.1/2011/01 dated 7th February, 2013 to which no response has been received.

(b) The contract for the construction of Kashimbilla/Gomovo Buffer Dam Project in Takum Local Government Area of Taraba State was awarded by the Federal Executive Council on 2nd May 2007 at a contract sum of ₦42,935,713,770.54 (Forty-two billion, nine hundred and thirty-five million, seven hundred and thirteen thousand, seven hundred and seventy naira, fifty-four kobo). This was initially designed to produce 6 MW of electricity, but due to the increase in the capacity of the dam, the hydropower component was increased to 40 MW through a variation order approved by the Federal Executive Council in September, 2011.

However, it was observed that amounts totalling ₦20,289,205,965.86 (Twenty billion, two hundred and eighty-nine million, two hundred and five thousand, nine hundred and sixty-five naira eighty-six kobo) were paid on 3 (three) separate payment vouchers on 7th August, 2012 to the same contractor. The reason for splitting the payments into 3 (three) was not explained. Previously paid vouchers and Variation Orders were not released to ascertain the total fund already committed to this project. The paid sum of ₦20,289,205,965.86 (Twenty billion, two hundred and eighty-nine million, two hundred and five thousand, nine hundred and sixty-five naira eighty-six kobo) was charged to the Mambilla Hydro 2008 special fund, contrary to Mr. President's specific directive that it should be made from the Power Emergency Fund.

The irregularities mentioned above were brought to the knowledge of the Permanent Secretary who was requested to comment on all the issues as well as release the relevant documents and authorization of virement of funds for my verification. His reaction is been awaited.

(c) The contract for the supply and installation of 15,000 (fifteen thousand) units of 5 (60A) single phase electricity meter, 15,000 (fifteen thousand) units of Fire

Retardant meter Boxes and 150 (one hundred and fifty) units of Hand held units was awarded to a company vide letter of Award Ref. No. FMP/4381/VOL.68/79 dated 5th January, 2011 at a contract sum of ₦338,125,000.00 (Three hundred and thirty-eight million, one hundred and twenty-five thousand naira) 15% mobilization fee amounting to ₦50,718,750.00 (Fifty million, seven hundred and eighteen thousand, seven hundred and fifty naira) was paid through PV No. FMP/CA/004/2012. The contract was to be completed in 6 (six) months.

It was however observed that only 1,900 (One thousand nine hundred) units single phase meters, 630 (six hundred and thirty) units fire retardant meter boxes and 19 (nineteen) Nos. Hand held units were supplied as at 15th February, 2012, that is, 13 (thirteen) months and 10 (ten) days after the contract award, as against the stipulated and mutually agreed 6 (six) months completion period.

The contract should be terminated for breach of agreement, and the sum of ₦22,147,298.00 (Twenty-two million, one hundred and forty-seven thousand, two hundred and ninety-eight naira) should be recovered from the contractor, being the difference between the 15% mobilization fee paid to him and the value of the 8.45% contract performance achieved.

(d) Value Added and Withholding Taxes totalling ₦2,570,312,181.59 (Two billion, five hundred and seventy million, three hundred and twelve thousand, one hundred and eighty-one naira, fifty nine kobo) were observed to have been paid through the cashbook of the ministry, whereas only ₦2,404,224,395.40 (Two billion, four hundred and four million, two hundred and twenty-four thousand, three hundred and ninety-five naira, forty kobo) was actually paid out through the mandates. The difference of ₦166,087,786.17 (One hundred and sixty-six million, eighty-seven thousand, seven hundred and eighty-six naira, seventeen kobo) should be remitted forthwith to the Federal Inland Revenue Service in compliance with Financial Regulation 235 which state that "Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

Evidence of remittance should be forwarded for my verification.

FEDERAL MINISTRY OF ENVIRONMENT

5.18 At the Federal Ministry of Environment, Abuja, it was observed that:-

(a) An amount of ₦2,047,360.00 (Twenty million, forty-seven thousand three hundred and sixty naira) (equivalent of $12,796.00) meant to settle the Ministry's arrears of contribution towards the Stockholm Convention on Persistent Organic Pollutants was paid into the bank account of an officer. The above payment was made to the officer against the express directives of the United Nations Environmental Programme (UNEP) to lodge the payment into its designated account with J.P. Morgan Chase, New York, USA.

No information was provided on how the equivalent foreign exchange amount of $12,796.00 (Twelve thousand, seven hundred and ninety-six Dollars) was sourced; neither was any evidence produced that the officer actually remitted the amount to the UNEP Trust Fund Account as directed, despite demands for it at the time of audit inspection.

Therefore, verifiable proof of actual remittance of the fund to the end-beneficiary (UNEP) and reason(s) the amount was not paid directly into the designated bank account of UNEP should be forwarded, failing which the money should be recovered from the officer.

(b) A sum of ₦2,766,480.00 (Two million, seven hundred and sixty-six thousand, four hundred and eighty naira) and $1,905.00 (One thousand nine hundred and five dollars) was paid as Duty Tour and Estacode Allowances to a Personal Assistant to the Honourable Minister.

The expenditure was irregular as it constituted a breach of Section 2, Par 1(b) of Certain Political, Public and Judicial Office Holders (Salaries and Allowance etc) (amendment) Act, 2008, and also Secretary to the Government of the Federation Circular Ref. No. 59729/T.1/154 dated 22nd October, 2007 which respectively affirmed that under the Federal Government Monetization policy, the Personal Assistants of Political Appointees, are not eligible for payment of Duty Tour and Estacode allowances, while accompanying their principals on local or foreign tours. Accordingly, Personal Assistants by definition are Personal (Private) staff of their employers and not the Ministry.

Furthermore, the Personal Assistant's name together with other details were included in the Ministry's Staff Nominal Roll. The records show that the officer was placed on Salary Grade Level 14 Step 09, with effect from 10th January, 2011, with Integrated Payroll and Personnel Information System (IPPIS) number 16850.

The Permanent Secretary has been asked to stop forthwith any further payment of salaries to the affected officer from the Ministry's vote, recover the Duty Tour and Estacode allowances totalling ₦2,766,480.00 (Two million, seven hundred and sixty-six thousand, four hundred and eight naira) and $1,905.00 (One thousand nine hundred and five dollars) irregularly paid to her, recover all the salaries received from the Ministry with effect from the date of her appointment in 2011 and forward recovery particulars for my verification. His reaction is being awaited.

(c) Six (6) Consultancy Service contract for amounts totalling ₦60,235,656.22 (Sixty million, two hundred and thirty-five thousand, six hundred and fifty-six naira, twenty-two kobo) awarded by the Ministry during the year under review were observed to have been paid for after completion of the contracts, without deducting the mandatory Value Added Tax.

It was noted that amounts totalling ₦2,868,364.99 (Two million, eight hundred and sixty-eight thousand, three hundred and sixty-four naira ninety-nine kobo) arrived at as 5% Value Added Tax on the respective contracts was not deducted from the contract value when the payments were made.

The practice of non-deduction of VAT contravenes Federal Inland Revenue Service Information No. 9502 of 20th February, 1995 which provides that all contracts on Consultancy Services must attract 5% Value Added Tax.

The total amount of ₦2,868,364.99 (Two million, eight hundred and sixty-eight thousand, three hundred and sixty-four naira ninety-nine kobo) being VAT not deducted from the Consultancy Services contracts should be recovered from the respective contractors and remitted to Federal Inland Revenue Service, with evidence of remittance forwarded to my Office.

(d) A sum of ₦2,800,000.00 (Two million, eight hundred thousand naira) was paid to a staff of the Ministry in September, 2012 as personal advance for the 2012 Bid Opening Exercise for a period of 9 (nine) days.

Included in the above payment are items like Honorarium for 5 (five) observers, Refreshment, Miscellaneous and Police/Security as follows;

			₦
►	Honorarium for 5 (five) observers for 9 (nine) days at ₦20,000.00/day/person	=	900,000.00
►	Refreshment for 9 (nine) days at 150,000/day	=	1,350,000.00
►	Police/Security for 9 (nine) days at 50,000/day	=	450,000.00
►	Miscellaneous	=	150,000.00
	TOTAL		**₦2,800,000.00**

The following irregularities were noted:

(i) The names and ranks of the 5 (five) observers were not disclosed neither was there any acknowledgment by the purported recipients of the Honorarium.

(ii) Refreshment of ₦150,000.00 (One hundred and fifty thousand naira) per day for each observer. This amount appeared to be on the high side and therefore, should be justified. More so, as the total sum of ₦1,350,000.00 (One million, three hundred and fifty thousand naira) on refreshment was not receipted.

(iii) The names, ranks and number of Police/Security personnel on whom the sum of ₦450,000.00 (Four hundred and fifty thousand naira) was expended were not disclosed neither was the amount paid acknowledged by the recipients.

(iv) The amount ₦150,000.00 (One hundred and fifty thousand naira) classified as “Miscellaneous” was not accounted for.

The above anomalies were brought to the attention of the Head of Finance and Accounts but no satisfactory explanation was given. Therefore, the Permanent Secretary was requested to justify this expenditure by forwarding all the relevant information and documentation relating to this transaction otherwise recover the sum

of ₦2,800,000.00 (Two million, eight hundred thousand naira) from the officers and forward evidence of repayment for audit verification.

(e) A cash Advance of ₦4,800,000.00 (Four million, eight hundred thousand naira) was granted to a staff through a payment voucher dated 19th September, 2012. The Cash Advance was in respect of the 2012 Bid Evaluation which purportedly lasted for a period of 25 (twenty-five) days starting from 6th through 30th August, 2012.

The examination of the payment documents showed that:-

(i) There was no evidence that the exercise for which the payment was made lasted for 25 (twenty-five) days as Attendance Sheet of only 1 (one) day (8th August, 2012) out of the 25 (twenty-five) days was provided for audit.

(ii) Ten (10) out of the fifteen (15) names of NGOs, ICPC and other Professionals purportedly invited to witness the Bid Evaluation appeared fictitious. It was noted that only five (5) delegates listed on the Attendance Sheet indicated the organizations they represented. The names of the remaining ten (10) delegates appeared to have been written and signed by the same person, without indicating the organizations or interest they represented.

(iii) There were contradicting submissions over the actual venue of the Bid Evaluation Exercise as presented in the retirement documents. While the receipt for the rent of venue costing ₦650,000.00 (Six hundred and fifty thousand naira) indicated Top Rank Hotel, Area 11, Abuja (Refer to Top Rank Hotel Receipt No. 208 dated 28th August, 2012) the Ola Motor Car Hire Receipt No. 0124 for ₦125,000.00 (One hundred and twenty-five thousand naira) dated 6th – 30th August, 2012 showed the cost of transporting Secretariat staff of the Committee from Ministry's Headquarters at Mabushi to Green Building Annex, Maitama for 25 (twenty-five) days. It could therefore not be ascertained the actual venue where the Bid Evaluation was conducted.

As a result of the above irregularities the Permanent Secretary has been asked to produce for my scrutiny:-

(i) Committee's Attendance Sheets covering the 25 (twenty-five) days of Bid Evaluation exercise to justify the ₦4,800,000.00 (Four million, eight hundred thousand naira) incurred on Bid Evaluation exercise.

(ii) Explanation on the status of ten (10) officials included in the list of NGOs, ICPC and Professionals invited to witness the event to whom the honorarium totalling ₦1,750,000.00 (One million, seven hundred and fifty thousand naira) were paid.

(iii) Clarification on the actual venue of the Bid Evaluation Exercise

(iv) Justification for incurring expenditure of ₦125,000.00 (One hundred and twenty-five thousand naira) on transporting the Committee's Secretariat Staff

from Mabushi to Maitama whereas the Ministry had a fleet of official vehicles at its disposal.
His reaction is still being awaited.

(f) Two (2) separate payments totalling ₦5,350,000.00 (Five million, three hundred and fifty thousand naira) were made to an officer of the Ministry on two (2) payment vouchers dated 12th October 2012 for the sums of ₦2,550,000.00 (Two million, five hundred and fifty thousand naira). The expenditure was allegedly incurred on hiring of experts to analyze the first and second phase reports on the post-era sustainability of flood affected areas, covering 13 (thirteen) states of the Federation.

The breakdown of the costs were as follows:-

	PHASE 1 ₦	**PHASE 2 ₦**	**TOTAL ₦**
Air Tickets for 20 Expert	1,300,000.00	1,400,000.00	2,700,000.00
Honorarium (2,500 x 20)	500,000.00	500,000.00	1,000,000.00
Secretariat	250,000.00	300,000.00	550,000.00
Tea Breaks/Lunch	350,000.00	350,000.00	700,000.00
Incidentals	150,000.00	250,000.00	400,000.00
TOTAL	**₦2,550,000.00**	**₦2,800,000.00**	**₦5,350,000.00**

The following anomalies were noted:-

(i) None of the payments listed above was accounted for or acknowledged by the purported recipients.

(ii) The names of the 20 (twenty) experts hired and the official letters appointing them for the assignment were not provided.

The Permanent Secretary has been asked to forward all relevant documents to substantiate the expenditure, otherwise, the total sum of ₦5,350,000.00 (Five million, three hundred and fifty thousand naira) should be refunded by the officer concerned.

(g) Amounts totalling ₦8,388,373.00 (Eight million, three hundred and eighty-eight thousand, three hundred and seventy-three naira) were paid as Course fees, Duty Tour Allowances, Estacode, Air ticket for officers on training/conferences within and outside Nigeria.

The following lapses were noted:-

(i) There was no evidence of participation by the officers concerned. For the purpose of accountability, an officer who attended a training workshop or seminar was expected at the completion of the programme, to present a certificate of participation and also a report of the training/seminar attended. Presentation of the above documents will be evidence that such officer actually participated in the programme concerned.

(ii) Amounts totalling ₦5,641,573.00 (Five million, six hundred and forty-one thousand, five hundred and seventy-three naira) were paid into the bank accounts of officers other than the actual beneficiaries of the respective training programmes. There was no acknowledgement of these payments by the beneficiaries.

Consequently, the Permanent Secretary was requested to produce verifiable evidence of participation in the programmes listed against the officer concerned as well as explain the payment of workshop/seminar allowances totalling ₦5,641,573.00 (Five million, six hundred and forty-one thousand, five hundred and seventy-three naira) into personal bank accounts of 3 (three) others who were not shortlisted for the training workshop. His response is still being awaited.

(h) Allowances variously described as contingencies, miscellaneous expenses, incidental costs etc totalling ₦7,690,800.00 (Seven million, six hundred and ninety thousand, eight hundred naira) were added to touring allowances paid to officers while on official engagements. The above mentioned allowances were accountable expenditure which ought to be retired after completing the tour.

As at the time of compiling this report in March, 2013 however, there was no evidence of retirement of the above stated allowance totalling ₦7,690,800.00 (Seven million, six hundred and ninety thousand, eight hundred naira). The officers involved in the irregularities should therefore be compelled to retire the amounts forthwith or refund the money.

The Permanent Secretary's reaction is still being expected.

(i) An officer was granted a cash advance of ₦1,550,000.00 (One million, five hundred and fifty thousand naira) for the send-forth ceremony for the outgoing Permanent Secretary in May 2012. the ceremony was held on 17th May, 2012 at the Federal Ministry of Environment Green Building, Maitama, Abuja.

During the examination of the retirement records for the transaction, the following were observed.

(i) All the receipts presented to retire the advance granted were dated July 2012 whereas the event took place on 17th May, 2012.

(ii) The Officer presented a receipt from Merit House as Cost of hiring of hall on 26th July, 2012 at ₦100,000.00 (One hundred thousand naira). This expenditure was considered unnecessary in view of the claim that the event was held at the Ministry's Annex Office (Green Building), Maitama, Abuja.

(iii) The Sony 60" LED (3D) TV bought at the cost ₦950,000.00 (Nine hundred and fifty thousand naira) as souvenir was purchased on the 25th July, 2012. That is over 2 (two) months after the send-forth was held.

On account of these lapses, it is doubtful that this event was actually held. I have called for the Permanent secretary's comments on this matter. His response is still being awaited.

All the issues raised were taken up with the Permanent Secretary through my Audit Inspection Report Ref. OAuGF/FMGNV/AR/2012/01 dated 20th March, 2013. His response is being awaited.

FEDERAL MINISTRY OF WORKS

5.19 During the audit of the accounting records maintained at the Federal Ministry of Works, it was observed that:-

(a) Five (5) officers who had retired from service between January and June, 2012 were still being paid salaries months after retirement. The total sum of ₦1,735,713.57 (One million, seven hundred and thirty five thousand, seven hundred and thirteen naira fifty-seven kobo) being the amount erroneously paid should be recovered from the beneficiaries and recovery particulars forwarded for audit verification.

(b) The construction contract of Oloko – Ariam – Ikwuano Road in Abia State, contract No. 6092 was awarded to a company at the contract price of ₦681,127,755.00 (Six hundred and eighty-one million, one hundred and twenty-seven thousand, seven hundred and fifty-five naira) in January, 2011. Work on the project was scheduled to commence on 1st February, 2011 and to be completed on 31st May, 2011.

As at March 2013 when an audit inspection was conducted, the completion level of the project stood at 10.27%. Apparently, the contractor lacked technical capacity to execute the project as the machineries and equipment seen on site were grossly inadequate for the job. It was gathered that the contractor abandoned the site long before the audit visit.

The contract records showed that an advance payment of ₦102,169,163.61 (One hundred and two million, one hundred and sixty-nine thousand, one hundred and sixty-three naira sixty-one kobo) representing 15% of contract sum was granted to the contractor and no recovery was made before the job was abandoned.

The sum of ₦102,169,163.61 (One hundred and two million, one hundred and sixty-nine thousand, one hundred and sixty-three naira sixty-one kobo) should be recovered from the contractor and recovery particulars forwarded for audit verification.

(c) The contract for the construction of Obubara–Onueke–Nkomoro–Agba–Ezekuna–Ogboji–Nara–Cross River border in Ebonyi State, contract No. 6107 was awarded to a company in March 2011 at a contract sum of ₦834,770,624.57 (Eight hundred and thirty-four million, seven hundred and seventy thousand, six hundred and twenty-four naira fifty-seven kobo). Work on this road commenced on 28th March, 2011 and was to be completed on 27th March, 2012.

The scope of work consisted of the construction of a 7km road and one 40span (60) bridge over Asu River. The contractor was paid the sum of

₦125,215,913.68 (One hundred and twenty-five million, two hundred and fifteen thousand, nine hundred and thirteen naira, sixty-eight kobo) as mobilization.

Audit inspection visit to the project site in March 2013 however, revealed that the contractor abandoned the project immediately after collecting the mobilization fee, as evidenced by the 0% level of work completion.

The sum of ₦125,215,913.68 (One hundred and twenty-five million, two hundred and fifteen thousand, nine hundred and thirteen naira, sixty-eight kobo) paid to him as mobilization fee with accruing interest thereon should be recovered and the recovery particulars forwarded for my verification. Thereafter, the contract should be terminated and re-awarded to a more serious and competent contractor.

(d) A company was awarded the construction of Olokoro-Itaja-Obuohia-Umuahia-Isicourt Road, contract No. 6096 in Abia State at the contract sum of ₦560,067,007.50 (Five hundred and sixty million, sixty-seven thousand, seven naira fifty kobo) in January 2011. The commencement date of the contract was 1st February, 2011 while completion date was 31st July, 2011.

During a scheduled audit inspection visit to the project site in March, 2013, the contractor was not found at the site. The audit team was informed that the contractor left the site on March 16th 2012 on the order of the state government.

It was discovered that the mobilization fee of ₦81,010,051.13 (Eight-one million, ten thousand, fifty-one naira thirteen kobo) paid to the contractor was not recovered from him before he disengaged from site.

Consequently, the Permanent Secretary was asked to ensure that if it is no longer possible for the contractor to return to site, then the sum of ₦81,010,051.13 (Eight-one million, ten thousand, fifty-one naira thirteen kobo) should be recovered and recovery particulars forwarded for my verification.

(e) The contract for the rehabilitation of the Olokoro-Ahiaukwu-Itaja-Okwu-Obuohia/Isicourt-Ikwuano Road, Phase II, contract No. 6063 in Abia state was awarded at the cost of ₦990,673,340.03 (Nine hundred and ninety million, six hundred and seventy-three thousand, three hundred and forty naira three kobo). The project which was awarded in March 2010 had the commencement date of 10th March, 2010 and the completion date of 9th September, 2010.

Audit inspection of the project in March, 2013 showed that the contractor pulled out of site at the work completion level of 58.99%. At the time the site was abandoned, the outstanding balance of the mobilization fee in the sum of ₦43,457,124.11 (Forty-three million, four hundred and fifty-seven thousand, one hundred and twenty-four naira eleven kobo) was not recovered.

The Permanent Secretary had been asked to recover the outstanding mobilization fee of ₦43,457,124.11 (Forty-three million, four hundred and fifty-seven thousand, one hundred and twenty-four naira eleven kobo) from the contractor, in the event that he cannot continue with the job, and re-award it to a more capable contractor.

(f) The contract for the construction of Oju-Adum-Okuku Road (Lot-2) in Benue State, contract No. 6088, a 10km road, was awarded to a company in January 2011. The project which cost ₦486,740,100.00 (Four hundred and eighty-six million, seven hundred and forty thousand, one hundred naira) has completion period of 6 (six) months, that is 21st January – 20th July, 2011.

Audit inspection of the project as at March 2012 showed that the project was abandoned by the contractor at only 2.6% completion level. The mobilization fee of ₦69,534,300.00 (Sixty-nine million, five hundred and thirty-four thousand, three hundred naira) was not recovered before the stoppage of work. From all indications, the contractor seems to lack the technical capacity and professional competence to execute the job.

Consequently, the sum of ₦69,534,300.00 (Sixty-nine million, five hundred and thirty-four thousand, three hundred naira) paid to him as mobilization fee should be recovered and evidence of recovery forwarded for audit verification. Thereafter, the project should be terminated and re-awarded to a more capable contractor.

(g) A company was awarded the contract for the rehabilitation of Ayetoro Eggan Road (Suku-Kiri-Ayetoro-Kiri), contract No. 6098 in Kogi State. The contract sum was ₦974,580,320.53 (Nine hundred and seventy-four million, five hundred and eighty thousand, three hundred and twenty naira fifty-three kobo). The contract commencement date was 4th February, 2011 while completion date was 3rd February, 2012.

It was however observed during the audit inspection visit in March 2013 that the contractor abandoned the site after achieving only 8.38% level of work completion. An analysis of the contract records revealed that the contractor was paid a mobilization fee of ₦139,225,760.08 (One hundred and thirty-nine million, two hundred and twenty-five thousand, seven hundred and sixty naira eight kobo) which was not recovered before the site was deserted.

The mobilization fee of ₦139,225,760.08 (One hundred and thirty-nine million, two hundred and twenty-five thousand, seven hundred and sixty naira eight kobo) should be recovered from the contractor and recovery particulars forwarded for verification.

(h) The contract for the reconstruction of the 20km Jiberu-Sorau Road in Adamawa State, contract No. 6023, was awarded to a company in December, 2009 at the contract sum of ₦1,584,558,428.75 (One billion, five hundred and eighty-four million, five hundred and fifty-eight thousand, four hundred and twenty-eight naira, seventy-five kobo). The contract commenced on 16th December, 2009 with an extended completion date of 30th June 2012 (30 months completion period).

A scrutiny of the contract accounting records revealed that the contractor was granted an advance of ₦616,467,153.13 (Six hundred and sixteen million, four hundred and sixty-seven thousand, one hundred and fifty-three naira, thirteen kobo). An amount of ₦239,183,764.32 (Two hundred and thirty-nine million, one hundred and eighty-three thousand, seven hundred and sixty-four naira thirty-two kobo) had been paid to the contractor out of the wrongly computed advance of

₦616,467,153.13 (Six hundred and sixteen million, four hundred and sixty-seven thousand, one hundred and fifty-three naira, thirteen kobo) and no portion of it was recovered before the contact was abandoned at 15% physical work accomplishment.

The Permanent Secretary, Federal Ministry of Works was requested to ensure that the balance of the mobilization advance in the sum of ₦377,283,387.82 (Three hundred and seventy-seven million, two hundred and eighty-three thousand, three hundred and eighty-seven naira eighty-two kobo) is not paid to the contractor and also to recover the sum of ₦239,183,764.32 (Two hundred and thirty-nine million, one hundred and eighty-three thousand, seven hundred and sixty-four naira thirty-two kobo) already paid to the contractor, if he cannot continue with the project furnishing recovery particulars for verification.

(i) The contract for the construction of Danboa-Chibok-Mbalala Road, phase 1 in Borno State, contract No. 5971, was awarded to a company in September, 2009 at a contract sum of ₦1,240,458,276.75 (One billion, two hundred and forty million, four hundred and fifty-eight thousand, two hundred and seventy-six naira seventy-five kobo). The 15km road contract which commenced on 30th September, 2009 was initially scheduled to be completed on 29th December, 2010 but was later extended to 30th June, 2011.

As at February, 2013 when the audit inspection team visited the project site, the percentage completion of work was 50.79%. It was observed that the general performance of the contractor has left much to be desired. The work is characterized by intermittent stoppages without any cogent reason. Infact at the time of inspection the contractor was not on site.

It was gathered that the contractor had no plants and equipment. Most of the ones used at the site were hired and they are in poor working condition. It was also noticed that the contractor has no Site Agent and skilled labour force at the site. With all these constraints, it is doubtful if the contractor will be able to execute a contract of this magnitude.

A scrutiny of the contract accounting records revealed that the government is not indebted to the contractor. The contractor had been paid a total sum of ₦640,327,614.73 (Six hundred and forty million, three hundred and twenty-seven thousand, six hundred and fourteen naira seventy-three kobo) (advance payment inclusive). The last certified and paid Certificate (Certificate No. 4) was in December, 2011. Since then no other job had been done by the contractor.

Out of the advance payment of ₦186,068,741.51 (One hundred and eighty-six million, sixty-eight thousand, seven hundred and forty-one naira fifty-one kobo) granted the contractor, only ₦82,924,653.80 (Eighty-two million, nine hundred and twenty-four thousand, six hundred and fifty-three naira eighty kobo) was recovered leaving ₦103,144,105.61 (One hundred and three million, one hundred and forty-four thousand, one hundred and five naira sixty-one kobo) outstanding. From all indications the contractor lacks the technical capacity and professional competence to complete this project.

Consequently, concerted efforts should be made to recover the outstanding advance of ₦103,144,105.61 (One hundred and three million, one hundred and forty-four thousand, one hundred and five naira sixty-one kobo) furnishing evidence of recovery for audit verification. In addition, the contract should be terminated and re-awarded to a more capable contractor.

(j) A construction company was awarded the construction contract for the Jalingo-Kona-Lau road in Taraba State, contract No. 6119, in September 2011. The contract which cost ₦1,430,875,575.94 (One billion, four hundred and thirty million, eight hundred and seventy-five thousand, five hundred and seventy-five naira ninety-four kobo) commenced on 26th September, 2011 and was to be completed by 25th January, 2013.

The contractor was granted an advance of ₦214,631,336.39 (Two hundred and fourteen million, six hundred and thirty-one thousand, three hundred and thirty-six naira thirty-nine kobo) to enable him mobilize to the project site.

Audit inspection visit to the site of the project in February 2013 revealed that the contractor had achieved little or nothing in terms of the work as the percentage completion of work since 2011 stood at an insignificant 1.69%. It was noted that, besides the mobilization fee paid, the contractor had not done any work to generate certificates for payment.

The level of work accomplished was 425m of earthworks out of the 20km length of road which is not in any way commensurate with the so much advance collected. It was noted that the contractor lacks adequate plants and machineries. Obviously the tendering process that produced this contractor was defective.

The sum of ₦214,631,336.39 (Two hundred and fourteen million, six hundred and thirty-one thousand, three hundred and thirty-six naira thirty-nine kobo) advance payment should be recovered, from the contractor for lack of capacity to execute the project and the recovery particulars forwarded for audit verification. The Ministry should ensure due diligence in future tendering and selection processes, so that only bidders with technical, financial and material capabilities would be selected.

The issues raised were reported to the Permanent Secretary, Federal Ministry of Works through my Audit Inspection Report, referenced OAuGF/IAR/2012/FMW/VOL.1/O1 and dated 28th March, 2013. His response is still being awaited.

FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY

5.20 During the audit inspection of accounting records maintained at the Federal Ministry of Science and Technology, it was observed that:-

(a) Two (2) motor vehicles; Hilux Toyota pick-up van with registration number M50-04 FG, Engine/Chassis Number 2TR-5106565MROFX2/2G5B1329576 and Toyota Camry with Registration Number FF42APP, Engine /Chassis Number 2GR-

67575864T1BK3E/KOBU127479 which belong to the Ministry and were purchased in September, 2011 at the cost of ₦6,277,642.00 (Six million, two hundred and seventy-seven thousand, six hundred and forty-two naira) and ₦10,680,500.00 (Ten million, six hundred and eighty thousand, five hundred naira) respectively, could not be produced for physical audit inspection. It was gathered that these vehicles were among the official vehicles attached to a former Permanent Secretary in the Ministry which she carried away with her when she was posted to the Federal Ministry of power in March, 2012.

Further enquiries at the Federal Ministry of Power revealed that the vehicles were not received into their Motor Vehicles Register and no Log Books and vehicle files were opened for them. The vehicles were also not physically seen at the time of investigation in March, 2013.

There was no evidence that the vehicles were sold to the former Permanent Secretary. Therefore, the vehicles or the total cost of their replacement should be recovered from the former Permanent Secretary, furnishing recovery particulars for audit verification.

(b) A sum of ₦4,642,500.00 (Four million, six hundred and forty-two thousand, five hundred naira) was paid to one staff and 119 (one hundred and nineteen) others for a 1 (one) week Induction Course for newly recruited junior staff of the Ministry in Keffi, Nasarawa State. No documentary evidence supporting the expenditure such as; List of Attendance signed by participants and Certificates issued to them were attached to the payment voucher, in contravention of the provision of Financial Regulation No. 603 which states that “All vouchers shall contain full particulars of each service, such as dates, numbers, quantities etc. as to enable them to be checked without reference to any other documents”. The issue was taken up with the Head of Finance and Accounts but no concrete evidence was produced even as at the time of exit conference. It is contended therefore that the said officers did not attend any training. The money paid to the officers should be recovered and recovery particulars forwarded for audit verification.

(c) The Ministry did not comply with the Accountant-General’s directives, that balances standing against all MDAs with the commercial banks should be transferred to the Central Bank of Nigeria as from June 2012, with the introduction of the GIFMIS payment system. The Ministry still operates the Overhead Costs Account Number, 0012295026 with a commercial bank which had a balance of ₦687,169.79 (Six hundred and eighty-seven thousand, one hundred and sixty-nine naira seventy-nine kobo) as at 8th January, 2013, contrary to the Accountant-General for the Federation’s directive on operation of bank accounts.

Therefore, the bank account should be closed and the balance transferred to the Central Bank of Nigeria, furnishing relevant particulars for audit verification.

(d) Personal Advances totaling ₦9,504,192.00 (Nine million, five hundred and four thousand, one hundred and ninety-two naira) were granted to various officers of the Ministry between October and December, 2012. It is however, disturbing to note that these advances were not retired as at the time of compiling this report in April,

2013 despite repeated demands through my letters dated 12th, 18th and 25th February, 2013. No response was received to the letters.

The unretired advances totaling ₦9,504,192.00 (Nine million, five hundred and four thousand, one hundred and ninety-two naira) cannot be accepted as legitimate charges against public funds because the genuineness of purpose for which they were given are doubtful.

The advances should be recovered from the officers and recovery particulars furnished for audit verification.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/MIN/SAD.VI/AIR/FMST/2012/01 dated 3rd April, 2013.

FEDERAL MINISTRY OF EDUCATION

5.21 During the audit inspection of accounting records maintained at the Federal Ministry of Education, it was observed that:

(a) A total sum of ₦38,121,568.00 (Thirty-eight million, one hundred and twenty-one thousand, five hundred and sixty-eight naira) was paid to 5 (five) staff of the Ministry in October, 2011 as personal advance for the procurement of various stores items, and to carry out repairs and other services in the Ministry.

Audit scrutiny of the transactions revealed that:-

(i) The advances were not recorded in the Advances Ledger making it difficult to monitor and effect retirement of the advance.
(ii) The personal advances which were granted in October, 2011 remain unretired at the time of compiling this report in April, 2013, years after the activity had been carried out.

(iii) The use of advances to procure stores items is contrary to Financial Regulation 2302 which states that “on no account should special imprest or cash advance be used in place of Local Purchase Order (LPO) for the procurement of stores locally” and violates the Public Procurement guidelines.

(iv) It was not possible to confirm whether the advances were used for the purpose stated as necessary records to this effect were not made available.

The situation was brought to the attention of management during the exit conference but the situation remains same. The expenditures cannot therefore be accepted as proper charges against public funds.

The Permanent Secretary has been requested to recover the cash advances and furnish recovery particulars for audit verification.

(b) The examination of a payment voucher dated 16th October, 2012, raised to retire a personal advance of ₦15,000,000.00 (Fifteen million naira) earlier granted to a staff, the MDGs Programme Coordinatior, to cater for MDGs Monitoring and tracking of projects revealed that:-

(i) There was no evidence to support the purported payment of the sum of ₦10,495,000.00 (Ten million, four hundred and ninety-five thousand naira) to a private news network as there was no receipts or acknowledgement from the company to that effect. Only a proforma invoice from the company was attached to the voucher instead of receipts or acknowledgement letter from the company.

(ii) The allowances purportedly paid to the participants were not acknowledged and the amount due to each participant was not disclosed. It is therefore doubtful whether the participants were actually paid any allowance.

(iii) From all the attachments to the voucher, it was difficult to confirm that this event actually took place as the date of the event was not disclosed.

In the light of the above, I cannot accept the retirement of the personal advance of ₦15,000,000.00 (Fifteen million naira) as a legitimate charge against public funds.

The Permanent Secretary has therefore been asked to recover the sum of ₦15,000,000.00 (Fifteen million naira) from the officer and furnish recovery particulars for audit verification.

(c) During a physical survey of the Ministry's Central Stores in December, 2012, 500 (five hundred) pieces of Classmate Laptop Computers for Girls Schools (JS1) procured between 2010 and 2011 at a contract unit price of ₦126,160.00 (One hundred and twenty-six thousand, one hundred and sixty naira) and total cost of ₦63,080,000.00 (Sixty-three million, eighty thousand naira) were not sighted and could not be produced for audit inspection as they were reportedly missing.

The 500 (five hundred) laptops were part of a larger contract awarded to 3 (three) computer firms in 2010 for the supply of 10,360 (ten thousand, three hundred and sixty) Laptops to 74 (seventy-four) Secondary Schools under the Ministry, at a total contract value of ₦1,307,007,600.00 (One billion, three hundred and seven million, seven thousand, six hundred naira) under the MDG-ICT-Girls Education Initiative Test. The items were delivered to the Ministry's Stores between 25th December, 2010 and 29th January, 2011.

The 500 (five hundred) Laptop computers were said to have been missing since August 2011 when they were allegedly stolen. There was no report or indication of any burglary or other breach of security in the Store. No effort has been made to report the purported loss to the Police or to Management in accordance with Financial Regulations 2604 and 2605 which require "losses of stores to be promptly reported to the Head of Department or to the Police where there is suspicion of theft".

In a related development, another 15 (fifteen) pieces of Desktop computers were issued to the Ministry's Training room on Store Issue Voucher (SIV) No. 653/10 of 28th June, 2010. Out of this number, 5(five) pieces could not be produced for audit physical inspection as they were said to be missing. Again, there was no case or report of any burglary on the Training room and the Assistant Director in charge of Training could not give any reasonable explanation to account for the missing Desktops.

It is apparent that these computers were fraudulently misappropriated by those whose responsibility it is to safeguard government assets. The attention of top management was drawn to this situation during the exit conference without any meaningful explanation or reaction other than a promise to look into the matter. It is quite worrisome that up to the time of compiling this report in April, 2013, no action has been taken by the relevant authority in the Ministry to investigate and report the huge loss.

The Permanent Secretary was requested to urgently investigate this matter, recover the monetary value of the 500 (five hundred) laptop and 5 (five) desktop computers from those concerned, impose appropriate sanctions in line with the Public Service rules and report the losses formally as required by the Financial regulations. His response is still being expected.

(d) A sum of ₦13,011,128.00 (Thirteen million, eleven thousand, one hundred and twenty-eight naira) was paid to a staff of the Ministry as estacode allowance, air fare and Visa fees to enable her arrange for the participation of 10 (ten) officials of the Ministry and 2 (two) students to attend the 8th Conference of Commonwealth Education Ministers (18 CCEM) from 28th – 31st August, 2012.

The following observations were made:-

(i) The letter of invitation to the conference was not attached as evidence to validate the trip.

(ii) The names and designation of the 10 (ten) officials and the amount due to each of them was not stated and attached and no acknowledgement of receipt of the amounts due to them was attached to the voucher.

(iii) E-payment procedure was sidetracked as the due amount to individual officers was not paid directly to them.

The Permanent Secretary has been requested to recover the sum of ₦13,011,128.00 (Thirteen million, eleven thousand, one hundred and twenty-eight naira) from the officer and furnish recovery particulars for audit verification.

(e) The sum of ₦25,000,000.00 (Twenty-five million naira) was paid to a Director (Human Resources Management) (HRM), in the Ministry in August, 2012 for the purpose of fortifying security apparatus around the Office to protect lives and properties.

Audit scrutiny of the transactions revealed that:-

(i) The nature and details of jobs to be carried out were not specified in the voucher and could not be determined from supporting documents.

(ii) By the type of job and amount involved this activity ought to have been contracted out to a suitable firm with the necessary expertise as the Director (Human Resources Management) not being an engineer or security expert is not competent to execute the job.

(iii) There was no evidence that the job was executed.

(iv) The payment was not properly accounted for, as no documentary evidence detailing how the funds were utilized could be produced for audit examination.

The Permanent Secretary was requested to recover the sum of ₦25,000,000.00 (Twenty-five million naira) from the Director and furnish recovery particulars for audit verification.

(f) During the audit of Monthly Transcripts, differences were observed between the figures in the Analysis ledger and the Transcripts figures. While the figures in the Monthly Transcripts for the month of March, 2012 showed ₦252,620,737.54 (Two hundred and fifty-two million, six hundred and twenty thousand, seven hundred and thirty-seven naira, fifty-four kobo) the total entries in the Analysis ledger showed only ₦18,833,557.16 (Eighteen million, eight hundred and thirty-three thousand, five hundred and fifty-seven naira sixteen kobo), thereby resulting in a difference of ₦233,787,180.38 (Two hundred and thirty-three million, seven hundred and eighty-seven thousand, one hundred and eighty naira thirty-eight kobo).

Audit inquiries revealed that some of the Transcripts figures were picked straight into the Transcript from the Cash book, without any entry in the Analysis Ledger, hence the difference.

Although the balances in the Transcripts agree with that of the cash book, it is irregular not to first post the figures into the Analysis Ledger being one of the intermediary books from where the Main Ledger and Transcript figures are derived.

The issue has been brought to the attention of the Permanent Secretary who has been requested to make necessary adjustments. His response is being awaited.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/ABJ/FME/AIR/VOL.III/8 dated 4th April, 2013. His response is still being awaited.

(g) At the Command Secondary School, Apata, Ibadan, the audit examination of the institution records of account revealed that the sum of ₦1,400,000.00 (One million, four hundred thousand naira) termly which is equivalent to ₦4,200,000.00 (Four million, two hundred thousand naira) annually is deducted from the School fees of the Students in the School and transferred online to a consultancy firm account. Each student is charged (₦1,000.00) (One thousand naira) per term. The

purpose and authority for these deductions were not disclosed as at the time of audit.

The Command Schools' Management are requested to recover all the illegal payments of ₦4,200,000.00 (Four million, two hundred thousand naira) paid into this online account and furnish me with you investigation report on this issue for verification.

The issue has been communicated to the Permanent secretary, Ministry of Defence through my Inspection Report Ref. No. OAuGF/IB/CSSI/187/Vol.11/29 of 24th December, 2012. However, his response is still being awaited.

(h) At the Federal Government College, Ugwolawo, Kogi State, the sum of ₦19,500,000.00 (Nineteen million, five hundred thousand naira) were fraudulently paid through the bank mandates to the staff of the school purportedly for settlement of various food items purchased as against being paid to the school registered contractors. Furthermore, the names of the payees on the payment vouchers for food supplied to the school were different from the names of the payees on the Bank mandates totalling ₦8,000,000.00 (Eight million naira).

In view of the irregularities involved, these fictitious payments totaling ₦27,500,000.00 (Twenty-seven million, five hundred thousand naira) cannot be regarded as legitimate charges against Government funds and should be recovered in full.

(i) The Boarding and Domestic accounts for November 2012 revealed that the total sum of ₦6,700,000.00 (Six million, seven hundred thousand naira) was used to pay for various expenses to which the payment vouchers could not be produced for audit examination as at the time of audit inspection in December, 2012. In view of this, the total sum of ₦6,700,000.00 (Six million, seven hundred thousand naira) so involved should be recovered from the payees.

(j) A contract of ₦8,000,000.00 (Eight million naira), VAT and WHT inclusive was awarded to a contractor on 19th November, 2012 for the renovation of staff quarters and some classrooms in the school. The completion certificate dated 19th November, 2012 issued by the College to the Federal Pay Office in Lokoja indicated that the job had been completed and the contractor could be fully paid.

However, the physical verification of the job done could not be carried out as the school authority refused to show the audit team where the contracts were executed/located. A contract job for renovation of staff quarters and classrooms cannot be awarded and completed the same day – 19th November, 2012. There is evidence to show that this contract was fraudulent. The sum of ₦8,000,000.00 (Eight million naira) should be recovered and paid into the Government coffers. Evidence of the payment should be made available for our verification.

The Permanent Secretary has been requested to recover all the irregular payments and furnish me with relevant particulars for verification. His response is still being awaited.

(k) During the examination of records maintained by Federal Science and Technology College, Ahoda, Rivers State, it was observed that there was shortage in revenue totaling ₦5,039,717.68 (Five million, thirty-nine thousand, seven hundred and seventeen naira, sixty-eight kobo). The receipts issued to students summed up to ₦17,313,823.00 (Seventeen million, three hundred and thirteen thousand, eight hundred and twenty-three naira) while the cashbook and bank tellers totaled ₦12,274,105.32 (Twelve million, two hundred and seventy-four thousand, one hundred and five naira, thirty-two kobo). The shortage could not be explained and the absence of prescribed revenue records made reconciliation impossible.

The Permanent Secretary, Federal Ministry of Education was asked to recover the shortage and his response is being awaited.

(l) The sum of ₦9,100,717.00 (Nine million, one hundred thousand, seven hundred and seventeen naira) was vired from recurrent allocation to carry out capital projects contrary to the provisions of Financial Regulation 316(ii-iv). The Officer authorizing such virement should be sanctioned.

(m) The College paid a contractor for the supply of Library furniture worth ₦4,425,405.00 (Four million, four hundred and twenty-five thousand, four hundred and five naira) on payment voucher No. FME/FSTC/AH/02/12 of 29th July, 2012 when the job was not executed even as at January, 2013. The total money paid should be recovered from the contractor.

(n) Also contract worth ₦11,342,270.22 (Eleven million, three hundred and forty-two thousand, two hundred and seventy naira, twenty-two kobo) for the perimeter fencing of the school compound was awarded to a contractor and paid vide payment voucher FME/FSTC/AH/03/12 of 21/12/12 but job execution was less than 50% as at the time of writing this report on July, 2013. There was no job completion certificate as provided in Financial Regulation 412. The contractor should be recalled back to complete the job otherwise, the money should be recovered as stipulated on Financial Regulation 3104.

(o) The College operates an unauthorized account a Bank Account No. 0722004710 in addition to 3 other accounts. The sum of ₦28,477,304.00 (Twenty-eight million, four hundred and seventy-seven thousand, three hundred and four naira) and ₦22,960,231.00 (Twenty-two million, nine hundred and sixty thousand, two hundred and thirty-one naira) totaling ₦51,437,535.00 (Fifty-one million, four hundred and thirty-seven thousand, five hundred and thirty-five naira) transferred into this account but no document were produced to show how these funds were utilized.

The Permanent Secretary was asked to produce documents authorizing the school to open the account and also produce the bank statements, mandates and cashbook to prove that the school has not been operating an illegal account in defiance of extant regulations and to show how the transferred funds were utilized.

All these observations have been communicated to the Permanent Secretary and his response is being awaited 7 (seven) months after my Audit Inspection Report dated 23rd January, 2013.

The issues raised has been communicated to the Permanent Secretary, Ministry of Education through my Audit Inspection Report Ref. No. OAuGF/TS/VOL.1/STNE.1/63 dated 14th December, 2011. However, his response is still being awaited.

MINISTRY OF MINES AND STEEL DEVELOPMENT

5.22 At the Ministry of Mines and Steel Development, it was observed that Withholding tax to the tune of ₦1,210,000.00 (One million, two hundred and ten thousand naira) was erroneously included in the contract sum of ₦26,620,000.00 (Twenty-six million, six hundred and twenty thousand naira) for the procurement of 1 (one) Toyota Land Cruiser Jeep and 1 (one) Toyota Hilux 4x4 Pick up Van awarded to a company, vide letter of award dated 24th November, 2011. In addition, the company was paid ₦19,000,000.00 (Nineteen million naira) for the Toyota Land Cruiser Jeep as against ₦18,900.000.00 (Eighteen million, nine hundred thousand naira) quoted for the vehicle, thereby resulting in an overpayment of ₦100,000.00 (One hundred thousand naira).

The Permanent Secretary has been requested to recover the over-payments totalling ₦1,310,000.00 (One million, three hundred and ten thousand naira) from the company and furnish relevant particulars for verification. His response is still being awaited.

(b) Contrary to the Federal Government Treasury Single Account which transferred all the Accounts of MDAs to the CBN with effect from June 2012, the Ministry continued to operate its Commercial Bank Account No. 0012857266 with a balance of ₦127,579.92 (One hundred and twenty-seven thousand, five hundred and seventy-nine naira ninety-two kobo) as at 14th January, 2013 at the Diamond Bank.

The Permanent Secretary was communicated to transfer the balance in the account to the CBN in compliance with regulations.

(c) The mandatory 7.5% deductions from staff salaries, under the Contributory Pension Scheme were being under-deducted. The total sum of ₦6,152,292.44 (Six million, one hundred and fifty-two thousand, two hundred and ninety-two naira forty-four kobo) was under-deducted between January and August 2011 before the migration to the IPPIS (Integrated Personnel Payroll Information System).

The Permanent Secretary was communicated to recover the under-deducted sums from the salaries of the members of staff concerned.

(d) During the audit of Revenue collected by the Federal Capital Territory (FCT) Mines Office between January and December, 2011, it was observed that a sum of ₦223,525.75 (Two hundred and twenty-three thousand, five hundred and twenty-five naira seventy-five kobo) was not remitted. Another sum of 2,239,821.60 (Two million, two hundred and thirty-nine thousand, eight hundred and twenty-one naira sixty kobo) purportedly paid to a Commercial Bank through 3 (three) Bank Tellers dated 4th January, 2011 did not reflect in the Revenue Bank Statement of the

Ministry. The tellers were duly stamped and entered into the Cash Book, but were not credited at the bank.

The Permanent Secretary was communicated to recover the total sum of ₦2,463,347.35 (Two million, four hundred and sixty-three thousand, three hundred and forty-seven naira thirty-five kobo) comprising the unremitted revenue and the un-credited payments from the Revenue Collectors/Mines officers and to furnish the particulars for verification.

(e) At the Federal Ministry of Mines and Steel Development, Abakaliki, Ebonyi State, it was observed during the audit exercise that:

(i) A total sum of ₦28,617,506.34 (Twenty-eight million, six hundred and seventeen thousand, five hundred and six naira, thirty-four kobo) was generated as revenue from royalties licenses and permits. However, there was no evidence such as Bank Statement or other documents to ascertain the authenticity of lodgement from the Headquarters

(ii) In another development, ₦2,915,000.00 (Two million, nine hundred and fifteen thousand naira) was collected between the month of November 2009 to August, 2011 in respect of bank guards/special duty and paid into the Police reward fund account with Unity Bank Plc, Abuja contrary to the Financial Regulation 213 which states that "each Ministry, Extra-Ministerial Office and other arms of government shall maintain a separate bank account for Revenue at the Central Bank of Nigeria or any other designated bank approved by the Accountant-General for the Federation".

The Permanent Secretary has been informed of this anomaly and his explanation is being awaited.

(f) At the Federal Ministry of Solid Minerals, Jos, Plateau State, it was observed that an amount totaling ₦44,170,225.50 (Forty-four million, one hundred and seventy thousand, two hundred and twenty-five naira, fifty kobo) was collected as revenue between November, 2008 to September, 2012.

Out of this amount only ₦40,015,099.25 (Forty million, fifteen thousand ninety-nine naira, twenty-five kobo) was accounted for leaving a balance of ₦4,155,123.25 (Four million, one hundred and fifty-five thousand, one hundred and twenty-three naira, twenty-five kobo) unaccounted for.

The Permanent Secretary, Federal Ministry of Solid Mineral Development has been requested to recover the said sum of ₦4,155,123.25 (Four million, one hundred and fifty-five thousand, one hundred and twenty-three naira, twenty-five kobo) and forward the recovery particulars to my Office for onward verification. His response is still being awaited.

(g) During the audit of the accounting records maintained at the Federal Ministry of Mines and Steel Development, Mines Inspectorate Department, Akure, it was observed that revenue collected in favour of royalty for the month of February, 2011 amounting to ₦923,956.80 (Nine hundred and twenty-three thousand, nine hundred

and fifty-six naira, eighty kobo) was not fully paid into the treasury, only ₦667,156.80 (Six hundred and sixty-seven thousand, one hundred and fifty-six naira, eighty kobo) was remitted to treasury, leaving a difference of ₦246,800.00 (Two hundred and forty-six thousand, eight hundred naira) un-remitted up-till the time of audit in July, 2012.

The Permanent Secretary was requested to recover the balance of ₦246,800.00 (Two hundred and forty-six thousand, eight hundred naira) and furnish the relevant particulars for verification. His response to my Audit Inspection Report Ref. No. OAuGF/AIR/ODS/67/VOL.1/13 dated 5th November, 2012 is still being awaited.

OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION

5.23 During the audit of the accounting records maintained at the Office of the Head of Civil Service of the Federation, it was observed that:-

(a) The contract for the supply of 295 (Two hundred and ninety-five) packets of GEN 41 forms for a sum of ₦4,750,000.00 (Four million, seven hundred and fifty thousand naira) was observed to have been split into 3 (three) and awarded to 3 (three) different contractors in a bid to circumvent the tenders procedure and evade set monetary thresholds of approval. This is a contravention of Public Procurement Act 2007 Section 58 554(d) which states that "splitting of tenders to enable the evasion of monetary thresholds set, is an offence".

The approving officer should be sanctioned as provided in Financial Regulation 3116, for this irregularity, which infringed on proper Financial Management.

(b) A total sum of ₦7,550,950.00 (Seven million, five hundred and fifty thousand, nine hundred and fifty naira) was paid through 7 (Seven) payment vouchers for: Tiling of 3 (three) Director's offices in Block B, painting and polishing of General Offices in Block C (4th floor) Federal Secretariat Phase II, and Repair of Sewage System at the basement, painting and polishing of offices etc. Audit Inspection however revealed that the jobs were not executed. It was further observed that the 7 (Seven) payments were made to the Chief Maintenance Officer in disregard to Federal Treasury Circular No. TRY/A2 & B2/2009 of 24th March, 2009 which states that "all Accounting Officers and Officers Controlling expenditure are to ensure that all local procurement of stores and services above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contract". The sum of ₦7,550,950.00 (Seven million, five hundred and fifty thousand, nine hundred and fifty naira) should be recovered from the Chief Maintenance officer who should further be sanctioned in accordance with the Public Service Rules.

(c) Thirteen (13) members of staff were paid sums totalling ₦5,240,000.00 (Five million, two hundred and forty thousand naira) as Duty Tour Allowances, Airfares

and Local running costs to enable them embark on Accounts Inspection of 6 (six) Federal Training Centres. It was however observed that the members were divided into 3 (three) batches to proceed to different zones for 5 (five) days. The names of 9 (nine) out of the 13 (thirteen) members appeared in all the batches, an indication that the documents were prepared just to facilitate payment.

Further audit inquiry confirmed that the exercise was not carried out. The sum of ₦5,240,000.00 (Five million, two hundred and forty thousand naira) should be recovered from the beneficiaries and appropriate disciplinary actions imposed in accordance with the Public Service Rules.

(d) A total sum of ₦11,527,290.00 (Eleven million, five hundred and twenty seven thousand, two hundred and ninety naira) was paid to an officer (DD/NCE/RR) on 16th July, 2012 to facilitate the 36th Meeting of the National Council on Establishment. Out of this amount, a sum of ₦1,802,100.00 (One million, eight hundred and two thousand, one hundred naira) had not been retired at the time of writing the report in March, 2013. This amount includes items purportedly procured but which could not be produced for verification and amounts provided as part of the advance which have not been accounted for.

The un-retired sum of ₦1,802,100.00 (One million, eight hundred and two thousand, one hundred naira) should be recovered from the officer and recovery particulars furnished for verification.

(e) Establishment Circular Ref. No. 59729/T.1/154 of 22nd October, 2007 para. 2 provides that "with monetization policy, salaries of Personal Assistants are being paid along with the salaries of Honourable Minister/Minister of State and other entitled officers, because these are staff that are personal to such officers, Government Fund should therefore, not be spent on Personal Assistants when they travel with their principals either locally/abroad. Where a political appointee insists that his/her Personal Assistant accompany him/her on such trips, he/she should be prepared to pay the expenses of the Personal Assistant" It was observed that 2 (two) Personal Assistants to the Head of Service were paid DTA/Estacode allowances totalling ₦2,095,840.00 (Two million, ninety-five thousand, eight hundred and forty naira) to accompany the Head of Service to New Delhi, India for the 2012 Biennial Conference of the Commonwealth Association for Public Administration and Management vide payment voucher No. OHCSF/OC/2012 of 12th September, 2012.

In line with the Establishment Circular quoted above, the sum of ₦2,095,840.00 (Two million, ninety-five thousand, eight hundred and forty naira) illegally paid should be recovered from the Personal Assistants and recovery particulars forwarded for verification.

(f) A sum of ₦2,640,000.00 (Two million, six hundred and forty thousand naira) was paid to a member of staff (DD/Planning) and 2 (two) others on 23rd July, 2012 as DTA, Transportation and local running to conduct a sensitization visit on combined confirmation and promotion examination. The examination of payment voucher No. OHCSF/OC/527/2012 however revealed that Transportation at ₦20,000.00 (Twenty thousand naira) for 2 (two) persons was put at ₦120,000.00 (One hundred and twenty thousand naira) instead of ₦40,000.00 (Forty thousand

naira), resulting in an over-payment of ₦80,000.00 (Eighty thousand naira) per location. Therefore, for the 6 (six) locations visited, the over-payment amounted to ₦480,000.00 (Four hundred and eighty thousand naira).

This amount should be recovered from the 2 (two) officers and evidence of recovery furnished for verification.

(g) A sum of ₦4,386,000.00 (Four million, three hundred and eighty-six thousand naira) was paid to a petrol filling station vide payment voucher no. OHCSF/OC/154/12 dated 21st March, 2012 being cost of fuel supplied for 3 (three) months from April – June 2012. Relevant supporting documents such as Invoices and Receipts from the supplier were not produced for inspection. The supporting documents should be presented for audit verification, otherwise the sum of ₦4,386,000.00 (Four million, three hundred and eighty-six thousand naira) should be recovered from the payee, forwarding recovery particulars for verification.

(h) Five (5) contracts awarded and paid for between February and September, 2012 for the supply of office equipment and beds for sums totalling ₦9,640,926.99 (Nine million, six hundred and forty thousand, nine hundred and twenty-six naira ninety-nine kobo) were observed to have been over-paid by a total amount of ₦716,876.99 (Seven hundred and sixteen thousand, eight hundred and seventy-six naira ninety-nine kobo). The contracts were awarded at higher unit prices than those quoted by the contractors, hence the over-payment on the contract sums. The over-payments should be recovered and the recovery particulars forwarded for verification.

All the issues raised were communicated to the Permanent Secretary in my Audit Inspection Reports Ref. Nos. OAuGF/HOS/AIR/2012/vol.1/01 and 02 but his response is still being awaited.

OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION

5.24 At the Office of the Surveyor-General of the Federation, it was observed that the contract for the Installation of Local Area Network (LAN) infrastructure for the Database high performance server was duplicated and paid twice in contravention of Financial Regulation 415 which requires all officers responsible for expenditure to exercise due economy.

The first award was granted to a company on 23rd November, 2011 with letter of award Ref. No. OSGOF/PRO/MTB AWARD/C11/255 for a sum of ₦7,865,000.00 (Seven million, eight hundred and sixty-five thousand naira) and paid for through PV No. OSGOF/CAP/1236/11 of 29th December, 2011, while the second was awarded to a different company on 9th July, 2012 for the sum of ₦5,649,628.00 (Five million, six hundred and forty-nine thousand, six hundred and twenty-eight naira) and paid vide PV No. OSGOF/CAP/348/12 of 27th September, 2012. The sum of ₦5,649,628.00 (Five million, six hundred and forty-nine thousand, six hundred and twenty-eight naira) paid for the second contract should be recovered from the contractor and the officers who approved the contract.

(b) Various payments totalling ₦64,935,424.92 (Sixty-four million, nine hundred and thirty-five thousand, four hundred and twenty-four naira ninety-two kobo) made by the Office of the Surveyor-General of the Federation in respect of Value Added Tax and Withholding tax paid through an approved designated bank for the period January to December, 2012 are yet to be receipted by the Federal Inland Revenue Service.

The Surveyor-General has been requested to produce all the receipts for audit verification.

The issues raised were communicated to the Surveyor-General through my Audit Inspection Report Ref. No. OAuGF/OSGOF/IR/12/01 of 13th March, 2013. His response is still being awaited.

FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD

5.25 During the audit of the Accounting records maintained at the Federal Government Staff Housing Loans Board, Abuja, it was observed that:-

(a) Two hundred and seventeen (217) officers from 73 (seventy-three) Ministries, Departments and Agencies, who were granted housing loans totalling ₦489,155,763.05 (Four hundred and eighty-nine million, one hundred and fifty-five thousand, seven hundred and sixty-three naira five kobo) between January and August 2012, have not made any repayment to the Board as at March, 2013.

The Executive Secretary was communicated to ensure the commencement of the repayments forthwith.

(b) Twelve (12) overhead payment vouchers through which a total sum of ₦21,953,586.90 (Twenty-one million, nine hundred and fifty-three thousand, five hundred and eighty-six naira ninety kobo) were paid between February and June 2012 were not released for audit examination despite repeated demands for them. The Executive Secretary has been requested to kindly produce the vouchers for audit; as otherwise, the expenditure on them will not be accepted as legitimate charges against public funds.

The reaction of the Executive Secretary to my Audit Inspection Report Ref. No. OAuGF/AIR/2012/FGSHLB/VOL.1/01 dated 15th April, 2013 is still being awaited.

FEDERAL MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

5.26 During the audit inspection of the accounting records maintained at the Federal Ministry of Lands, Housing and Urban Development, Abuja, it was observed that:-

(a) Nine(9) payments for various amounts totalling ₦1,619,250.00 (One million, six hundred and nineteen thousand, two hundred and fifty naira) made to 8 (eight) officers of the Ministry between March and May 2012 were found in the mandates to the bank in the Recurrent Account No. 0023653048 maintained with a commercial bank but were not reflected in the Cash book maintained by the Ministry.

This is contrary to the provisions of Financial Regulation 802 which requires 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 approach is therefore prone to fraud and lacks transparency and accountability. Since no payment vouchers were raised for these withdrawals, the purpose of making the payment cannot be determined. Hence it is difficult to accept the payments as legitimate charges against public funds.

The Permanent Secretary has been requested to recover the money from all the affected staff and furnish the recovery particulars for audit verification.

(b) Twenty-five (25) unpresented and unpaid mandates, for various amounts totaling ₦29,546,595.54 (Twenty-nine million, five hundred and forty-six thousand, five hundred and ninety-five naira fifty-four kobo) under the Recurrent and Capital account, were not written back in the Cash Book more than 6 (six) months after they remained unpaid by the Bank and had thereby become stale.

This is contrary to Financial Regulation 807(A) which states that "all accounting officers will ensure that all outstanding items in the Bank Reconciliation Statements are cleared expeditiously. In this regard all unpresented cheques (i.e. mandates in this instance) which become stale after 6 (six) months should be written back in the cash book".

(c) Amounts totalling ₦12,391,327.00 (Twelve million, three hundred and ninety-one thousand, three hundred and twenty-seven naira) were paid to 7 (seven) members of staff of the ministry as cash advances to enable them carry out among other things, the procurement of various items and maintenance of official vehicles, contrary to the provisions of the Federal Government Treasury Circular Ref. No. OAGF/TS/026/VOL.IV/27 of 19th March, 2009 which stipulates that "special imprest should not be used in place of local purchase order and that all local procurement of stores and services costing above ₦200,000.00(Two hundred thousand naira) shall be made only through award of contracts by competitive bidding".

Although, the activities were duly carried out, the practice of granting Personal and Cash Advances in place of LPO or contract to carry out services and procurement of stores is a direct contravention of the Public Procurement guidelines and is prone to fraudulent practices.

The Permanent Secretary has been requested to comment on the continued contravention of extant rules. His response is still being awaited.

(d) A local contractor was awarded a contract for the completion of outstanding works in the Lands and Housing Department Building, Mabushi on 7th February,

2012, at a total contract sum of ₦21,800,000.00 (Twenty-one million, eight hundred thousand naira) and paid vide payment voucher No. 0464 of 29th March, 2012.

Audit review of the contract award revealed that:-

(i) The contractor did not carry out the execution of the contract as specified in the Priced Bill of Quantities (BOD).

(ii) Physical verification in the renovated building revealed that only partitioning of the offices with plywood was done by the contractor, whereas in the Priced Bill of Quantities (BOD), there is provision for roof works, external painting etc, and no such job was done by the company.

(iii) The total cost of job not done as computed from the Priced Bill of Quantities (BOD) totaled ₦18,709,787.79 (Eighteen million, seven hundred and nine thousand, seven hundred and eighty-seven naira, seventy-nine kobo).

(iv) The payment of the sum ₦21,800,000.00 (Twenty-one million, eight hundred thousand naira) to the contractor for only partitioning already existing offices in the Lands and Housing Department, as against the total renovation of the building specified in the Priced Bill of Quantities (BOD) and letter of award is regarded as payment for job not done or services not rendered.

The Permanent Secretary was therefore requested to invite the contractor to complete the job or recover the payments for job not done from him furnishing recovery particulars for audit verification.

(e) Two (2) Estate Agency firms were paid a total of ₦114,000,000.00 (One hundred and fourteen million naira) through 2 (two) payment vouchers dated 6th September 2012 for the sum of ₦59,802,964.88 (Fifty-nine million, eight hundred and two thousand, nine hundred and sixty-four naira, eighty-eight kobo) and ₦54,197,035.12 (Fifty-four million, one hundred and ninety-seven thousand, thirty-five naira, twelve kobo) respectively, to enable them pay approved compensations to beneficiaries for building structures, installations, crops and economic trees affected by the Federal Government Mass Housing Scheme at Mile 5, Ugbolu, near Asaba, Delta State.

Audit scrutiny revealed a list of 517 (five hundred and seventeen) beneficiaries and a total computed entitlement of ₦109,629,697.50 (One hundred and nine million, six hundred and twenty-nine thousand, six hundred and ninety-seven naira fifty kobo) as compensation instead of ₦114,000,000.00 (One hundred and fourteen million naira) released to these 2 (two) firms. This resulted in a difference of ₦5,291,097.50 (Five million, two hundred and ninety-one thousand, ninety-seven naira fifty kobo) being over-payment to the 2 (two) firms above the claims of the individual beneficiaries.

It was not possible to confirm if all the beneficiaries have been paid, at the time of compiling this report in April, 2013 and whether unpaid sums were paid back to government chest as no record of acknowledgement by the beneficiaries was

made available. The matter of evidence of actual payment to end beneficiaries was raised during the exit conference.

The Permanent Secretary has been requested to recover the over-payment from the 2 (two) estate firms and forward recovery particulars for audit verification.

(f) A sum of ₦40,943,375.00 (Forty million, nine hundred and forty-three thousand, three hundred and seventy-five naira) was paid via payment voucher No. 003 of 6th September, 2012 to an estate agency firm as full settlement of compensation for buildings, structures, installations, crops and economic trees affected by land acquired for housing projects in Gombe State.

The payment voucher was not supported by relevant and valid documents such as the list of beneficiaries, the amount payable to each beneficiary and evidence of acknowledgement by the "Claimants" nor were the documents made available to the audit team. This situation was brought to the attention of management during the exit conference without any positive results or outcome. Consequently, the payment cannot be accepted as a proper charge against public funds.

The Permanent Secretary was requested to furnish the particulars of the beneficiaries and acknowledgments or recover the money and furnish recovery particulars for audit verification.

(g) A total sum of ₦105,662,184.00 (One hundred and five million, six hundred and sixty-two thousand, one hundred and eighty-four naira) was granted to some staff of the Ministry as Cash/Personal Advances to carry out fueling of utility vehicles, production of copies of Ministry's briefing, to celebrate 2012 World Habitat Day by the Minister and other services between January 2011 and to November, 2012.

The Personal Advances were still outstanding and remain unretired up till the time of compiling this report in April, 2013. Meanwhile, some of the officers were granted multiple advances when previous ones were not retired.

The Accounting officer has failed to note that "it is the responsibility of all Accounting officers to ensure that all advances granted to officers are fully recovered", when the purpose for which they were granted are over or at the end of the financial year, as stipulated in Financial Regulation 4020.

The Permanent Secretary has been requested to recover the advances forthwith and furnish recovery particulars for audit verification.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report referenced OAuGF/ABJ/FMLH&UD/AIR/VOL.III/1 dated 25th March, 2013. His response is still being awaited.

FEDERAL MINISTRY OF AVIATION

5.27 During audit of the accounting records maintained at the Ministry of Aviation, Abuja, it was observed that:-

(a) The sum of ₦6,213,447.00 (Six million, two hundred and thirteen thousand, four hundred and forty-seven naira) was paid to 5 (five) officers of the Ministry as estacode allowance, air fare and Airport taxi to enable them attend the BASA review meeting with U.K. in London scheduled to hold from 26th through 31st October, 2012. The delegation was led by the Permanent Secretary supported by 2 (two) officers of the Ministry and 2 (two) consultants.

Audit scrutiny revealed that:-

(i) The invitation letter and evidence of travel was not produced on demand for audit examination despite my letter dated 26th March, 2013 requesting for them.

(ii) Two members of the delegation who were consultants to the Ministry were also paid estacode allowances, airfare and Airport taxi as if they were Government employees. The Ministry paid consultancy fee to the consultants for their services which should have covered their traveling expenses. The terms of engagement of these consultants was not made available so as to determine the propriety of the payment of the sum of ₦2,131,500.00 (Two million, one hundred and thirty-one thousand, five hundred naira) to the 2 (two) members.

Since fees are charged by consultants for services they render to their employers to cover their expenses, therefore the estacode allowances, airfare and airport taxi totalling ₦2,131,500.00 (Two million, one hundred and thirty-one thousand, five hundred naira) paid to the two consultants should be recovered from them.

(b) Amounts totalling ₦2,495,000.00 (Two million, four hundred and ninety-five thousand naira) were paid to 11 (eleven) officers of the Ministry through payment voucher No. 049 dated 5th July 2012, as cost of DTA, Air fare, Local running and workshop fees to participate in the 5-day Workshop with the them “Airport Security Strategy, a panacea to the present challenges” scheduled for NCAA Extension Hall, Port Harcourt between 9th and 13th July, 2012.

Audit investigation revealed that:-

(i) There was no written document in form of call letter inviting participants to the workshop and attendance could not be confirmed as the said participants were unable to provide any evidence of attendance including certificates, receipts for workshop fees etc, in spite of my letter dated 26th March, 2013 requesting for the documents.

(ii) The letter of award contracting the workshop to a consultant was not produced to authenticate the claim.

Therefore expenditure of the sum of ₦2,495,000.00 (Two million, four hundred and ninety-five thousand naira) could not be accepted as a legitimate charge against public funds. The money should be recovered from the participants and relevant particulars furnished for audit verification.

(c) Three (3) payment vouchers No. 033 dated 17th September, 2012; 038 dated 20th December, 2012 and 059 dated 27th December, 2012 for amounts totalling ₦3,650,000.00 (Three million, six hundred and fifty thousand naira) were raised separately in favour of 2 (two) officers of the Ministry being Personal Advances granted to enable them fumigate the Ministry's offices.

The retirement particulars did not state clearly how the money was expended as mentioned in my previous report. More so, the clearing and fumigation of the entire Ministry's offices had been contracted to a private company that was being paid ₦374,571.42 (Three hundred and seventy-four thousand, five hundred and seventy-one naira, forty-two kobo) monthly for her services. Therefore due economy was not exercised in this payment for fumigation, contrary to Financial Regulation 415 which requires "all officers responsible for expenditure to exercise due economy in spending public funds".

The sum of ₦3,650,000.00 (Three million, six hundred and fifty thousand naira) should therefore be recovered from the 2 (two) officers and the particulars of recovery furnished for audit verification.

(d) A personal advance of ₦10,475,000.00 (ten million, four hundred and seventy-five thousand naira) was granted to one Media Assistant to the Honourable Minister to enable him carry out Publicity/Media Enlightenment Campaign on the Ministry's position to terminate the concession Agreement with a company on the ultimatum to Foreign Airlines to restore fare parity within the West African Sub-Region vide payment voucher No. FMA/AD/087/2012 dated 3rd May, 2012.

The money was paid into the BASA account as NCAA contribution being part of ₦20,950,000.00 (Twenty million, nine hundred and fifty thousand naira) approved by the Honourable Minister of Aviation to be jointly financed by Federal Airport Authority of Nigeria (FAAN) and the Nigerian Civil Aviation Authority (NCAA) for the advertisement and publication in 4 (four) Nigeria Newspapers and 2 (two) Media houses on undisclosed dates.

Audit investigation revealed that the officer did not specify the date the publication and media enlightenment actually took place to enable audit verification and the receipts attached did not show how many slots were paid for and at what rate. Copies of the advert placed in the Newspapers were not attached to support the payment.

The full details of how the whole sum was expended could not be determined from the attachments to the retirement vouchers. It was therefore not possible to

confirm whether the activities actually took place. The attention of management was drawn to this during the exit conference but no explanation was provided.

The Permanent Secretary has been requested to recover the money and furnish recovery particulars for audit verification.

(e) The President, Commander-in-Chief approved the sum of ₦3,000,000,000.00 (Three billion naira) from the Service-Wide Vote to be used to procure and install passenger 3-in-1 scanners with explosive trace detectors; carry-on baggage screening equipment with explosive detectors; bollards for airport access gates and the procurement of explosive detection dogs as part of the request from the Ministry for a sum of ₦8,800,375,000.00 (Eight billion, eight hundred million, three hundred and seventy-five thousand naira) to facilitate expeditious procurement and installation of critical security equipment at the Nation's airports.

The approval was granted on 23rd December, 2011 while the money was credited to the Federal Airports Authority of Nigeria (FAAN) bank account with a commercial bank on 8th February, 2012.

Up till the time of compiling this report in April, 2013, there was no indication that the said jobs had been carried out or that the money had been refunded to the Ministry of Aviation Headquarters. This is inspite of my letter dated 25th March, 2012 requesting for details of how the sum of ₦3,000,000,000.00 (Three billion naira) was expended by the Federal Airports Authority of Nigeria (FAAN) and the Ministry.

This is a worrisome development considering the urgency with which Mr. President responded to the request of the Ministry on the need for providing security in our airports and the security challenges facing the nation in general.

The Permanent Secretary has been requested to put the funds into immediate use and furnish the particulars of the utilization of the funds for audit verification

(f) The Departmental Vote Expenditure Account Book (DVEA) for the year 2012, revealed that the total amount allocated and released to the Ministry on Office Stationeries and Computer Consumables amounted to ₦43,113,463.00 (Forty-three million, one hundred and thirteen thousand, four hundred and sixty-three naira). Out of this total amount released, it was observed that ₦10,178,200.00 (Ten million, one hundred and seventy-eight thousand, two hundred naira) was vired to Local Travel and Tour and expended on various activities not related to the vote of charge without approval from relevant authorities.

This is a breach of the 2012 Appropriation Act which empowered only the National Assembly to approve any virement once the Appropriation Act is signed into law and also a violation of Financial Regulation 417 which states that "Expenditure shall strictly be classified in accordance with the Estimate, and vote must be applied only to the purpose for which the money is provided. Expenditure incorrectly charge to a vote shall be disallowed".

(g) a payment voucher No. FMA/ADV/P/2012 dated 6th March, 2012 for the sum of ₦2,839,273.53 (Two million, eight hundred and thirty nine thousand, two hundred and seventy-three naira, fifty-three kobo) was raised and paid in favour of the SA (Special Assistant) to the Honourable Minister of Aviation being personal advance to enable him make payment for publications in seven (7) Nigeria Newspapers on the scheduled staff and Pension Biometric Auditing in Aviation Sector.

Audit verification revealed that:-

(i) Of the seven (7) Newspapers on the said date of publication on 5th March, 2012, the advert was only found in Guardian Newspaper which cost only ₦406,940.00 (Four hundred and six thousand, nine hundred and forty naira) leaving a difference of ₦2,432,333.52 (Two million, four hundred and thirty-two thousand, three hundred and thirty-three naira, fifty-two kobo) not utilized.

(ii) The expenditure of the sum of ₦2,432,333.52 (Two million, four hundred and thirty-two thousand, three hundred and thirty-three naira, fifty-two kobo) being the difference between amount collected and the amount utilized cannot be accepted as a proper charge against public funds and should be recovered from the payee.

(iii) The officer claimed that the publication was actually carried out in 3 (three) Newspapers in 2 (two) slots as shown below:-

		₦
Punch Newspaper 2 slots @ ₦500,000.00	-	1,000,000.00
Vanguard Newspaper 2 slots @ ₦500,000.00	-	1,000,000.00
Guardian Newspaper @ ₦839,273.52	-	839,273.52
TOTAL	**=**	**₦2,839,273.52**

However, only 1 (one) slot in the Guardian Newspaper publication was attached as evidence for retirement of the advance. The publication could not be found in any other mentioned Newspaper for that period.

The Permanent Secretary has therefore been requested to recover from the payee, the sum of ₦2,432,333.52 (Two million, four hundred and thirty-two thousand, three hundred and thirty-three naira, fifty-two kobo) and furnish recovery particulars for audit verification.

(h) Two (2) separate payment vouchers Nos. FMA/P/ADV/039/2012 of 9th March, 2012 and FMA/P/ADV/037/2012 of 7th March, 2012 for amounts totalling ₦7,020,250.00 (Seven million, twenty thousand, two hundred and fifty naira) were raised in favour of Chief Maintenance Officer in the Ministry as Personal Advance for carrying out repair of Electrical Systems at Wing “B” Annex III and for carrying out fumigation and derating exercise in Federal Ministry of Aviation offices in Block D, Office of the head of Civil Service of the Federation building within Federal Secretariat Complex.

It was noted that the maintenance of the entire Federal Secretariat Complex is the sole responsibility of the Office of the Secretary to the Government of the

Federation (OSGF) and therefore the said maintenance ought to have been carried out by the Office of the Secretary to the Government of the Federation

Secondly, the cleaning function in the Federal Ministry of Aviation had already been out-sourced to a reputed cleaning company who is responsible for both cleaning and fumigation of the offices and buildings.

The last fumigation carried out by this company was in the last quarter of 2011. Hence there was no justification for this expenditure on fumigation of the said offices in Block 'D'.

The Permanent Secretary has been requested to recover the sum of ₦7,020,250.00 (Seven million, twenty thousand, two hundred and fifty naira) from the officer and forward recovery particulars for audit verification.

All these issues were reported to the Permanent Secretary through my Audit Inspection Reports Ref. OAuGF/ABJ/AIR/FMA/VOLIII/1 of 13th February, 2013 and OAuGF/ABJ/AIR/FMA/VOL.III/2 of 28th March, 2013. The matters are under correspondence.

PUBLIC COMPLAINTS COMMISSION

5.30 During the audit inspection of the accounting records maintained at the Public Complaints Commission, Abuja, it was observed that:-

(a) A local contractor was paid the sum of ₦4,999,500.00 (Four million, nine hundred and ninety-nine thousand, five hundred naira) vide a payment voucher dated 18th June 2012 in respect of the following items; printing of 5,000 (five thousand) pcc fliers, printing of 5,000 (five thousand) pcc of customized T-shirts, printing of 5,000 (five thousand) pcc of customized face caps and open music/drama band. The printed items on the list were purportedly received into the Stores via Store Receipt Vouchers (SRV) 26/2012 dated 21st June, 2012 but the items could not be produced for physical audit inspection.

A Store Issue Voucher (SIV) No. 264/2012 dated 26th June, 2012 indicated that the items were issued to the Maintenance Unit of the Commission but the Maintenance officer could not account for the items.

The open concert scheduled to be staged in 4 (four) states, could not be confirmed as the 4 (four) states where the concert were performed were not mentioned. There was no evidence of payment of ₦1,499,500.00 (One million, four hundred and ninety-nine thousand, five hundred naira) to any musician that performed at the said concert, as there was no receipt from any Musician. The audit team could not confirm that the planned concerts actually took place, as the date, time and location of the concerts could not be provided on request during the exit conference with management nor in response to my letter dated 26th March, 2013 on the subject matter.

On account of the doubts surrounding the entire transaction, this payment cannot be accepted as a legitimate charge against public funds. I have requested the Honourable Chief Commissioner to substantiate the genuineness of this transaction, failing which he should recover the amount from the contractor and furnish recovery particulars for audit verification.

(b) A contract for the supply of stationery items was awarded to a local contractor and payment made via payment voucher No. 0011/12/Deptal. No. PCC/HQ/AB/OC/218/2012 dated 19th of June, 2012 for the sum of ₦4,999,500.00 (Four million, nine hundred and ninety-nine thousand, five hundred naira). The goods were purportedly received into the Stores via Store Receipt Voucher (SRV) No. 23/2012 of 4th June, 2012.

All the items were curiously issued out to Headquarters and States via Store Issue Voucher (SIV) 263/2012. The actual distribution of the items between the Headquarters and States could not be ascertained, and items purportedly issued to Headquarters could neither be traced nor confirmed by anyone upon enquiry. Surprisingly, the Management could not offer any explanation on the distribution of the items during the exit conference.

The supply of these stationery items is doubtful; therefore the payment cannot be accepted as a legitimate charge against public funds.

The Honourable Chief Commissioner has been requested to recover the sum of ₦4,999,500.00 (Four million, nine hundred and ninety-nine thousand, five hundred naira) net of taxes from the contractor and furnish recovery particulars for audit verification.

(c) The sum of ₦4,700,000.00 (Four million, seven hundred thousand naira) was paid to a staff of the Commission in August 2012 as a personal advance to organize an interactive forum on the activities of the Commission in Anambra State. A scrutiny of the retirement voucher dated 5th October, 2012 showed that an amount of ₦900,000.00 was purportedly paid for "50 (fifty) rooms at ₦6,000.00 each for 3 (three) days". No hotel bill was presented to authenticate this expenditure and the names of the persons accommodated in the 50 (fifty) rooms were not disclosed. The only documentation backing the expenditure is a doubtful cash receipt from an Awka hotel dated 18th September, 2012. Telephone calls to the telephone numbers indicated on the receipt could not connect as the numbers were said to be incorrect.

Likewise, five (5) other payment vouchers for amounts totalling ₦5,770,000.00 (Five million, seven hundred and seventy thousand naira) paid on 10th October, 2012, were said to have been for settlement of accommodation expenses for participants at various official events. No hotel bill was presented to show details of the expenditure. The names of the persons accommodated were not disclosed. A formal request for the list of persons accommodated at all the events dated 2nd April 2013, was not responded to by Management.

(d) The balance under the Personnel Cost Vote stated in the books as at 31st December, 2012 was ₦3,718,597.88 (Three million, seven hundred and eighteen thousand, five hundred and ninety-seven naira, eighty-eight kobo). However, there

was no evidence that the money was paid back to chest, as management was unable to respond to my request dated 2nd April, 2013 for evidence on use of the funds or its refund to chest.

The Honourable Chief Commissioner has been requested to furnish evidence of payment to chest for audit verification.

All the issues raised were communicated to the Chief Honurable commission through my Audit Inspection Report Ref. No. OAuGF/ABJ/AIR/PCC/VOL.II/2 dated 9th April, 2013. However, his response is still being awaited as at the time of compiling this report in April, 2013.

INDUSTRIAL ARBITRATION PANEL (IAP)

5.31 At the Industrial Arbitration Panel, Abuja, it was observed that:-

(a) The sum of ₦3,200,000.00 (Three million, two hundred thousand naira) was paid through a payment voucher No. IAP/01/2012 dated 25th September, 2012, to a Lagos based contractor for the supply of Law Books to Industrial Arbitration Panel. The items were duly supplied by the contractor as indicated on the Store Receipt Vouchers attached to the payment voucher.

However, during physical verification at the Library, some of the Law Books valued at ₦1,864,000.00 (One million, eight hundred and sixty-four thousand naira) were not sighted and could not be produced for audit physical inspection. There were discrepancies between what the Librarians purportedly received and the quantity stated in the SRV. The Librarian should produce the law books or refund the sum of ₦1,864,000.00 (One million, eight hundred and sixty-four thousand naira).

The Chief Registrar has been requested to recover the sum of ₦1,864,000.00 (One million, eight hundred and sixty-four thousand naira) being the cost of books not sighted from the Librarian and furnish recovery particulars for audit verification.

(b) The sum of ₦4,363,700.00 (Four million, three hundred and sixty-three thousand, seven hundred naira) was paid to a local contracting firm on 20th December, 2012 for consulting service; intensive training and capacity building seminar for the management staff of the Industrial Arbitration Panel, Abuja.

A scrutiny of the payment voucher revealed that:-

(i) The Office arrived at the contract sum by adding 5% Withholding tax (WHT) of ₦198,350.00 (One hundred and ninety-eight thousand, three hindered and fifty naira) to the contract sum before applying the tax, thus shifting the burden of the tax from the consultant to the Government. This is not acceptable.

(ii) The tax deduction on consultancy of this nature should have been 10% Withholding Tax (WHT) and 5% Value Added Tax (VAT), but the consultant was taxed at 5% WHT and 5% VAT. This resulted to under taxation of ₦208,267.50 (Two hundred and eight thousand, two hundred and sixty-seven naira, fifty kobo). The total contract sum should have been ₦4,165,350.00 (Four million, one hundred and sixty-five thousand, three hundred and fifty naira).

The sum of ₦208,267.50 (Two hundred and eight thousand, two hundred and sixty-seven naira, fifty kobo) being under deduction of WHT should be recovered from the contractor and paid to the Federal Inland Revenue Services (FIRS). Evidence of payment should be forwarded for audit verification.

(c) Personal/cash advances totalling ₦7,994,273.60 (Seven million, nine hundred and ninety-for thousand, two hundred and seventy-three naira, sixty kobo) which were granted to 21 (twenty-one) members of staff of the Industrial Arbitration Panel (IAP) between April and December, 2012 for both Local and Overseas training remained unretired as at the time of compiling this report in March, 2013. Advances Ledger was not maintained to keep the track of these advances. This situation therefore makes it impossible to get at a glance, unretired advances due from each individual. There were also multiple unretired advances against some staff.

The Permanent Secretary has been requested to recover the unretired advances from the staff concerned and furnish recovery particulars for audit verification. His response is being awaited.

MINISTRY OF FOREIGN AFFAIRS

5.32 During the audit inspection of the accounting records maintained at the Ministry of Foreign Affairs, it was observed that:-

(a) Twenty (20) separate payments with various amounts totalling ₦38,487,322.48 (Thirty-eight million, four hundred and eighty-seven thousand, three hundred and twenty-two naira, forty-eight kobo) were made to several beneficiaries between February and April 2012, without raising payment vouchers.

The payments were made and entered into the cashbook on the basis of the approval from the Permanent Secretary, without raising payment vouchers, in flagrant violation of Financial Regulation 601 which stipulates that “under no circumstance shall a cheque (i.e. Mandate) be raised or cash paid for services for which a voucher has not been raised”.

This practice is prone to fraud and has seriously compromised the internal control system in the Ministry. The genuineness of these payments is doubtful and therefore they could not be accepted as legitimate charges against public fund.

Likewise, photocopies of 441 (four hundred and forty-one) payment vouchers were used to pay amounts totalling ₦691,957,695.62 (Six hundred and ninety-one

million, nine hundred and fifty-seven thousand, six hundred and ninety-five naira, sixty-two kobo) between February and June 2012 without the original payment vouchers.

The photocopy payment vouchers were devoid of the necessary supporting documents as required by Financial Regulations 603 which stipulates that "all vouchers shall contain full particulars of each service or dates, number, quantities, distance and rates as to enable them be checked without reference to any other documents" This practice lacks transparency and does not promote accountability for public funds. The original vouchers should be produced for audit examination while the Ministry should desist from such practices.

(b) An officer of the Ministry who was granted 2 (two) personal advances in the sums of ₦3,000,000.00 (Three million naira) and ₦6,803,000.00 (Six million, eight hundred and three thousand naira) in March and April, 2012 respectively to purchase working materials and produce budget documents had not retired these advances at the time of compiling this report in April, 2013, contrary to extant regulations which requires that advances be retired immediately the activity is completed. There was no evidence to show that the said materials and documents were purchased and taken on charge.

Consequently, this officer should be compelled to retire the advances without further delay failing which the total sum of ₦9,803,000.00 (Nine million, eight hundred and three thousand naira) should be recovered from him and recovery particulars forwarded for audit verification.

(c) The sum of ₦986,000.00 (Nine hundred and eighty-six thousand naira) was paid to a staff of the Ministry in February, 2012 as out of pocket expenses for printing office stationeries in the Office of the Honourable Minister of State-1 (OHMOS-1).

Further examination of the payment voucher revealed the following:-

(i) The office stationeries said to have been printed by this officer were not taken on charge by the store officer. This is contrary to Financial Regulation 2402 which states that "on all payment vouchers for the purchase of store (stationeries inclusive), the store keeper must certify that the stores have been received and taken on charge in the store ledger quoting the stores receipt voucher number".

(ii) There was no evidence such as invoices, receipts, Store Receipt Vouchers made available to audit to show that the said stationeries were actually printed.

The sum of ₦986,000.00 (Nine hundred and eighty-six thousand naira) should be recovered from the officer and furnish recovery particulars for audit verification.

All the above issues were communicated to the Permanent Secretary through my audit Inspection Ref. No. OAuGF/ABJ/AIR/MFA/VOL.II/3 of 12th February, 2013. However, his response is still being awaited.

(d) Contracts for various amounts totalling ₦50,592,727.50 (Fifty million, five hundred and ninety-two thousand, seven hundred and twenty-seven naira, fifty kobo) were awarded to several contractors for the supply of store items and equipments such as desktop computer processor; compact computer desktop and water dispenser (C way) among other things between February and November, 2012. The contracts were said to have been preformed and delivered to the Stores unit and payments duly effected.

However, during audit verification of the supplies at the Store of the Ministry, all necessary statutory records like stores ledger, store requisitions, Stores Issues Vouchers (SIV) tally cards were not maintained and could not be produced for audit examination. This is contrary to Financial Regulations 2402 which require the Stores officer to "certify that stores have been received and taken on charge in the stores ledger" and 2110 which states that "a separate tally card must be kept for each item in the store to correspond with items recorded on the stores ledger". The issuance, location and safety of the stores items supplied could not be determined.

The total sum of ₦50,592,727.50 (Fifty million, five hundred and ninety-two thousand, seven hundred and twenty-seven naira, fifty kobo) should be fully accounted for or recovered from the contractors, furnishing recovery particulars for audit verification.

(e) A contract for the supply of consumables such as toiletries etc was awarded to a local contractor and paid via a payment voucher No. MFA/OC/3608/12 of 27th November, 2012 for the sum of ₦3,617,460.00 (Three million, six hundred and seventeen thousand, four hundred and sixty naira).

An examination of the voucher revealed that:-

(i) No evidence of award of contract to the contractor could be produced for examination other than list of items, quantities, rates and amount for each month.

(ii) Necessary supporting documents like Stores Receipt Voucher (SRV), Invoices and receipt were not made available.

(iii) Although the items were consumables, evidence of distribution of these items like stores requisitions, Stores Issue voucher (SIV) were not made available to the audit team to confirm supply and consumption.

The above findings were discussed with the Management at the exit conference but no satisfactory explanation was given. The sum of ₦3,617,460.00 (Three million, six hundred and seventeen thousand, four hundred and sixty naira) should therefore be recovered from the contractor, furnishing recovery particulars for audit verification.

(f) Three (3) payment vouchers for various amounts totalling ₦115,340,295.00 (One hundred and fifteen million, three hundred and forty thousand, two hundred and ninety-five naira) were raised to pay 2 (two) Travel Agents in June, 2012 in settlement of international air tickets issued to officers of the Ministry who travelled to various foreign missions on official assignment.

Audit scrutiny revealed that many officers were issued the class of air tickets beyond their entitlement as stipulated in the Public Service Rules. It was discovered that officers who were ordinarily entitled to Economy class travel were flying business class while those entitled to Business class were flying first class.

This abuse of privilege resulted in excess expenditure of ₦24,607,641.00 (Twenty-four million, six hundred and seven thousand, six hundred and forty-one naira). Obviously, the Management of the Ministry did not exercise due economy in the management of government funds as expressly required by the Financial Regulations.

The attention of management was drawn to this infraction during the exit conference but the abuse is yet to be redressed. This practice must be discontinued forthwith while the sum of ₦24,607,641.00 (Twenty-four million, six hundred and seven thousand, six hundred and forty-one naira) occasioned by the difference between tickets issued for officers and their actual entitlements should be recovered from the officers concerned and recovery particulars forwarded for audit verification.

(g) Fifty-one (51) payments of various amounts totalling ₦1,334,365,318.00 (One billion, three hundred and thirty-four million, three hundred and sixty-five thousand, three hundred and eighteen naira) were made to different Travel Agencies at various times between August and December, 2012 for international air tickets issued to officers of the Ministry while on official assignments to Foreign Missions.

The relevant payment vouchers in respect of these transactions could not be produced for audit examination up till the time of compiling this report in April, 2013 despite requests via my letter Ref. No. OAuGF/RPV/13/2 dated 11th March, 2013, thereby making it difficult to confirm the class of air tickets issued, the names of officials concerned, the routes involved and the genuineness of the claims. Consequently, the payments cannot be accepted as legitimate charges against public funds.

The payment vouchers should therefore be produced for my examination failing which the sum of ₦1,334,365,318.00 (One billion, three hundred and thirty-four million, three hundred and sixty-five thousand, three hundred and eighteen naira) should be recovered from the Travel Agents, forwarding recovery particulars for audit verification.

(h) Two (2) payment vouchers Nos. 076 of 11th July, 2011 and 284 of 10th August, 2012 for the sums of ₦27,120,000.00 (Twenty-seven million, one hundred and twenty thousand naira) and ₦17,628,000.00 (Seventeen million, six hundred and twenty-eight thousand naira) both totalling ₦44,748,000.00 (Forty-four million, seven hundred and forty-eight thousand naira) were raised in favour of a Director of

the Ministry as part of expenditure for the hosting of the 7th Summit of the African First Ladies Peace Mission in Abuja from 24th – 27th July, 2012.

The narration on payment voucher No. 076 for ₦27,120,000.00 (Twenty-seven million, one hundred and twenty thousand naira) indicated that the money was meant for uniform, Secretariat table and training of protocol, ushers, etc. However, necessary supporting documents to authenticate the payment including a breakdown of expenses were not attached to the voucher.

The second payment voucher for the sum of ₦17,628,000.00 (Seventeen million, six hundred and twenty-eight thousand naira) was not produced for audit examination. The details of the expenditure and the approving authority could not be established as all relevant documents for this transaction were not made available. As the supporting documents relating to these two payments could not be produced for audit, it is difficult to accept the payments as proper charges against public funds.

The Permanent Secretary has been requested to produce all the relevant documents and files relating to these 2 (two) payments or recover the sum of ₦44,748,000.00 (Forty-four million, seven hundred and forty-eight thousand naira) from the Director (ABAD) and forward recovery particulars for audit verification.

(i) The bank Reconciliation Statement in respect of the Ministry's Overhead Costs Account maintained with a commercial bank for the period October 2011 to December, 2012 were not prepared and made available for audit examination. This is contrary to the provisions of Financial Regulations 116 and 806 which mandated Ministries, Departments and Agencies (MDAs) to prepare monthly Bank Reconciliation Statements and Treasury Circular No. TRY/A4.B4/2001 dated 26th June, 2011 stating that "all accounting officers are to ensure that Bank Reconciliation Statements of accounts are obtained regularly to reconcile and confirm that no costs on Turnover (COT) are being charged and also to detect error or fraud on the accounts promptly".

Although the Ministry was connected to the GIFMIS platform in April, 2012, the Ministry's Overhead Cost Account Bo 1011372502 maintained with a commercial bank was never closed and transactions still took place in the account after April, 2012. Therefore, the Bank Reconciliation Statements for the period October 2011 to December, 2012 should be prepared and submitted for audit examination.

All the above issues were communicated to the Permanent Secretary, Ministry of Foreign Affairs through my Audit Inspection Report Ref. No OAuGF/ABJ/AIR/MFA/VOL.III/4 of 18th March, 2013. His response is still being awaited.

OVERSEAS MISSIONS

5.33 *EMBASSY OF NIGERIA, MOSCOW*

(a) At the Embassy of Nigeria, Moscow, fourteen (14) expenditure subheads were over-expended to the tune of ₦105,914,155.80 in 2012.

The practice of over-expending budgetary allocations defeats the principle of appropriation and 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.

(b) At the Embassy of Nigeria, Moscow, my Officers were denied access to the books of accounts maintained by the Nigeria Intelligence Agency (NIA). The Embassy acted on a circular No. S.129 dated 25th October, 2010 and signed by the Permanent Secretary, Ministry of Foreign Affairs, Abuja in respect of opening of dedicated accounts for the Research Library. The circular prohibits the staff of the Office of the Auditor-General for the Federation from scrutinizing the books of the dedicated accounts.

This is a direct contravention of provisions of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Financial Regulation 110 which allow the Auditor-General unrestricted access to all records of all accounting officers, sub accounting officers and any person holding money on behalf of the government of the Federation.

On account of this, the Permanent Secretary was requested to explain the authority for denying my representatives access to the books of accounts of the dedicated accounts of MEA Research Library. His response is still being awaited.

(c) Five (5) payment vouchers for various amounts totalling USD849,352.72 (₦127,320,216.20) were fund transfers made from Personnel Cost to Overhead Cost between November and December, 2012 for the purpose of paying Foreign Service allowances to home-based officers and local staff. This is in contravention of the provision of the Financial Regulation which requires the approval of the National Assembly before any virement is made.

The Permanent Secretary's explanation has been called for and his response is being awaited.

5.34 *EMBASSY OF NIGERIA, WASHINGTON D.C., USA*

At the Embassy of Nigeria, Washington D.C., USA the sum of USD1,512,885.94 (₦226,785,595.86) was realised as Internally Generated Revenue between June, 2010 and March, 2012, but only the sum of USD100,000.00 was remitted to the Federal Government Independent Revenue Account. The balance of USD1,412,885.94 (₦211,795,331.90) was expended by the Embassy on the pretext of borrowing which was never refunded.

The practice of holding onto revenue is an infraction of extant regulations and should be discouraged.

I have therefore requested the Permanent Secretary to remit the outstanding sum of USD1,412,885.94 (₦211,795,331.90) to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) Thirty-seven (37) payment vouchers for various amounts totalling USD3,955,015.84 raised between June, 2010 and April, 2012 were payments made to members of staff and contractors for procurements of goods and services. The Embassy failed to observe the extant rules and regulations in contract awards. Furthermore, various sums of money were paid to some home-based staff as Personal Advances, out-of-pocket expenses and furniture allowances well in excess of their monthly salaries. Included in this huge expenditure was an amount of USD500,000.00 (₦74,951,319.81) which was transferred from the Embassy's main account to Patton Boggs LLP without explanation.

All the 37 payment vouchers were raised and paid without relevant supporting documents, therefore it was difficult to certify that these payments totalling USD3,955,015.84 (₦592,867,314.18) were proper and legitimate charges against public funds.

The Permanent Secretary has been requested to make available for audit verification all the relevant supporting documents. His response is being awaited.

(c) At the Embassy of Nigeria, Washington D.C. USA, properties owned by the Federal Government of Nigeria were sold and the proceeds of the sales used to open a "Property Account". However, the relevant records relating to this transaction were not made available for audit examination.

A scrutiny of the Bank Statements of the Main Account revealed that several transfers of funds amounting to USD17,477,677.54 (₦2,619,949,997.79) were made at different times between 28th August, 2009 and 26th April, 2012 from the "Property Account" to the Main Account. Despite these huge transfers, the main account had only a meagre balance of the sum of USD769.49 (₦115,348.58) as at 16th May, 2012.

Due to the non availability of the relevant records, the audit team could not ascertain how the transferred sum of USD17,477,677.54 (₦2,619,949,997.79) was utilized.

I have requested the Permanent Secretary to make available for audit verification:-

(i) The list of Properties sold and dates of sale.

(ii) Amounts realized from the sale of each property listed in (i) above.

(iii) Evidence that tender procedure was followed in the sales.

(iv) The total amount transferred from the "Property Account", the evidence of approval for the withdrawal and the purpose.

I have further requested the Permanent Secretary to recover the sum of USD17,477,677.54 (₦2,619,949,997.79) from the Embassy, remit same together with the balance of the sales proceeds to the Federal Government Independent Revenue Account and forward evidence of remittance for audit verification.

His response is being awaited.

(d) A Tax refund of USD1,550,000.00 which was inadvertently deducted from the sale of the Embassy's property situated at 6705 Connecticut Avenue, Cherg Cheses, Maryland, had been withheld by the Solicitors on the sales since 2007.

In a letter dated 12th December, 2007, the Solicitors informed the Embassy of the receipt of a cheque in the sum of USD1,550,000.00 being the refund and promised "disbursing the check (sic) to the Embassy of Nigeria promptly upon its clearance by 22nd December, 2007". However, this was not done.

Eight (8) months after the due date of the clearance of the cheque, the Embassy sent a reminder to the Solicitors requesting for immediate disbursement of the sum of USD1,550,000.00 plus interest accrued thereon, to the Embassy.

On 25th May, 2010, the Ambassador/Head of Mission reported to the Permanent Secretary, Federal Ministry of Justice, that the Solicitor who represented the Mission in the property transaction had withheld the sum of USD1,550,000.00 refunded to the Embassy on the ground that the Ministry of Justice owned him some money arising from his representing Nigeria in the case involving a former Head of State.

I have requested the Permanent Secretary to take immediate steps to recover the sum of USD1,550,000.00 (₦224,853,959.44) from the Solicitors and remit same to the Federal Government Independent Revenue Account without further delay. Evidence of recovery and remittance should be forwarded to my Office for audit verification.

5.35 *NIGERIA CONSULATE, NEW YORK, USA*

At the Nigeria Consulate, New York, USA, the Embassy opened an account termed "Administrative charges" into which extra charges for sundry services rendered to the public on the following were lodged.

(i) Visa processing
(ii) Passport processing
(iii) Emergency travel certificates
(iv) Death certificates, etc

Between June and December, 2011, the Embassy realized the sum of USD355,345.45 (₦50,763,632.87) from the extra charges. However, as at the time of audit inspection in December, 2011, the Embassy had not remitted the amount to the Federal Government Independent Revenue Account as required by extant

regulations. The Embassy had even expended the sum of USD250,000.00 from the amount.

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 USD355,345.45 (₦50,763,632.87) to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) Thirty-five (35) payment vouchers for various amounts totalling USD1,906,131.78 raised between September, 2010 and October, 2011 were payments made to contractors and members of staff for either contracts, Personal Advances or refund of out-of-pocket expenses. However, all the 35 payment vouchers were devoid of relevant supporting documents. This made it difficult for me to certify that the payments were incurred in public interest.

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 authority, time sheets etc.

On account of this, I cannot accept the expenditure of the sum of USD1,906,131.78 (₦272,304,524.74) 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.

(c) On 30th September, 2011, a payment voucher in the sum of USD214,081.00 (₦30,583,000.00) was raised in favour of the Hon Minister of Foreign Affairs and 20 others being payment of Estacode allowance for attending the UN General Assembly.

Similarly, on 30th October, 2011, another payment voucher in the sum of USD234,619.00 was raised in favour of the Hon. Minister of State for Foreign Affairs and 33 others being payment of Estacode allowance for attending the UN General Assembly.

Furthermore, on 30th November, 2011, another payment voucher in the sum of USD180,363.48 was raised and paid to 29 other officials as Estacode allowance for attending the UN General Assembly and lastly, on 31st December, 2011 another payment voucher in the sum of USD86,555.00 was raised and paid to another set of 17 officials as Estacode allowance for attending the UN General Assembly.

Curiously, all the payment vouchers were raised and paid without any of the 101 beneficiaries acknowledging receipt of the monies.

Besides, there was no evidence to show that all the beneficiaries actually attended the sessions of the UN General Assembly as claimed.

In view of this, I am not convinced that the sum of USD715,619.47 (₦102,226,241.28) was expended in the public interest and should therefore be refunded.

The Permanent Secretary had been requested to recover the sum of ₦102,226,241.28 and remit to the public coffers,. Evidence of recovery should be forwarded to my Office for verification.

5.36 *NIGERIA EMBASSY, CARACAS, VENEZUELA:*

At the Nigeria Embassy, Caracas, Venezuela, the audit team was denied access to the books of accounts maintained by the Consular officer. The action of the Consular officer was premised on a Circular which categorically instructed him not to subject this account to the scrutiny of the Office of the Auditor-General for the Federation.

This is a contravention of the provisions of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Financial Regulation 110 which allows the Auditor-General unrestricted access to all public records and accounts.

The Permanent Secretary has been informed of this Constitutional breach. His response is being awaited.

5.37 *EMBASSY OF NIGERIA, CAIRO, EGYPT*

At the Embassy of Nigeria, Cairo, Egypt, 18 expenditure sub-heads were over-expended to the tune of ₦43,907,424.44 between January 2010 and February 2011.

It should be noted that this action is a contravention of the 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.

(b) At the Embassy of Nigeria, Cairo, Egypt, the sum of $52,188.00 and LE46,960 (Egyptian pound) was realized as Internally Generated Revenue between January 2010 and February 2011. However, as at the time of audit inspection in March 2011, the Embassy had not remitted the amount to the Federal Government Independent Revenue Account as required by extant regulations.

The practice of withholding Government revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of US$52,188 and LE.46,960 to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

5.38 *EMBASSY OF NIGERIA, OUAGADOUGOU, BURKINA FASO*

At the Embassy of Nigeria, Ouagadougou, Bukina Faso, the sum of US$2,360,025.97 was the cost of a new chancery building but the contractor was paid US$2,876,737.23 resulting in an over-payment to the tune of US$516,711.26 without any variation. Also, the contractor has not completed the project but the retention fee of 5% which amounts to US$215,219.00 had been paid.

The over-payment of the sum of USD516,711.26 should be recovered from the contractor.

The Permanent Secretary had been requested to explain this glaring abnormality and his response is being awaited.

5.39 *NIGERIA HIGH COMMISSION, LUSAKA, ZAMBIA*

At the Nigeria High Commission, Lusaka, Zambia, the sum of ₦225,000,000.00 was spent on the maintenance and rehabilitation of the Ambassador's residence. All the documents relating to the contract were not produced for my audit.

The Permanent Secretary has been requested to furnish me with all the necessary documents relating to this renovation.

(b) At the Nigeria High Commission, Lusaka, Zambia, the sum of $300,000.00 (₦15,000,000.00) was paid to the Ambassador on 6th July, 2011 for the procurement of furniture and fittings in her residence.

The record of items purportedly acquired could not be traced to the Mission's store nor could the whereabout of the items be explained.

The Permanent Secretary has been requested to comment on this infraction of the extant regulations as well as account for all the furniture items, failing which the total sum of ₦15,000,000.00 should be recovered from the Ambassador. His response is still being awaited.

(c) At the Nigeria High Commission, Lusaka, Zambia, the sum of $35,941.00 (₦5,391,150.00) was collected as Revenue between January and May, 2012 without issuance of Treasury Receipts in circumvention of Financial Regulation 208(i) which states that "Except where receipt or license books are especially printed for a particular purpose or where receipting machines are used, revenue collectors receipt (Treasury Receipt Book 6A) shall be used by all Revenue collectors".

Besides, cash collection is susceptible to abuse and should be discouraged.

The Permanent Secretary has been requested to ensure that revenue collection is strictly acknowledged by the issuance of Revenue Collectors Receipts.

(d) At the Nigeria High Commission, Lusaka, Zambia, the sum of $83,200.00 (₦12,480,000.00) was transferred from the Internally Generated Revenue Account to its US Dollar Expenditure Account and thereafter expended on sundry expenses.

This act contravenes the provisions of Financial Regulation 213(ii) 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 Account.

I have requested the Permanent Secretary to remit the sum of $83,200.00 (₦12,480,000.00) to the Federal Government Independent Revenue Account and forward evidence of remittance to my Office for verification. His response is being awaited.

(e) The High Commission over-expended the sum of ₦24,649,469.92 on 3 sub-heads in 2012. It should be noted that this action is a contravention of 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 authorised 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.

5.40 *NIGERIA HIGH COMMISSION, HARARE, ZIMBABWE*

At the Nigeria High Commission, Harare, Zimbabwe, the sum of $63,637.00 (₦9,545,550.00) was realized as Internally Generated Revenue between January and August, 2012. However, the High Commission remitted only the sum of $12,992.00 (₦1,948,800.00) to the Federal Government Independent Revenue Account. The balance of US$50,645.00 (₦7,596,750.00) was yet to be remitted as at November, 2012.

The balance of $50,645.00 (₦7,596,750.00) should be remitted without further delay and evidence of remittance forwarded to my Office for verification.

(b) At the Nigeria High Commission, Harare, Zimbabwe, 21 Overhead sub-heads were over-expended to the tune of ₦74,097,288.67 between 2010 and October, 2012.

The practice where Nigerian Missions over-expend their allocation with impunity is a source of worry and should be frowned at. It should be noted that this action is a contravention of the 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 flagrant infraction of the Financial Regulations and his response is being awaited.

5.41 NIGERIA HIGH COMMISSION, PORT OF SPAIN, TRINIDAD AND TOBAGO

At the Nigeria High Commission, Port of Spain, Trinidad and Tobago, 12 Recurrent Sub-heads were over-expended to the tune of ₦54,604,043.84 in the 2012 financial year.

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.

SECTION 6

LEGISLATURE, JUDICIARY AND SECURITY SERVICES SECTOR

LEGISLATURE, JUDICIARY AND SECURITY SERVICES SECTOR

NATIONAL ASSEMBLY

6.01 At the National Assembly, Abuja, the following observations were made:-

(a) The sum of ₦25,600,000.00 (Twenty-five million, six hundred thousand naira) equivalent of USD150,588.24 (One hundred and fifty thousand, five hundred and eighty-eight dollars and twenty-four cents) was paid to an officer in March, 2012 to enable him pay for Internet Services instead of making the payment directly to the company that provided the services, contrary to Financial Regulation 601 which stipulates that "the Accounting officer is to ensure that vouchers are raised in favour of the person to whom the money is actually due". There is no evidence that the money was eventually paid to the company that provided the services.

Moreover, an exchange rate of ₦170.00 to one US Dollar was applied in converting the currency instead of the prevailing exchange rate at the time of ₦160.00 to one US Dollar, thus resulting in an over-payment of ₦1,505,882.00 (One million, five hundred and five thousand, eight hundred and eighty-two naira) to the officer.

The Clerk to the National Assembly was requested to comment on the anomalies, recover the sum of ₦1,505,882.00 (One million, five hundred and five thousand, eight hundred and eighty-two naira) from the officer and forward proof of receipt from the company or recover the total amount purportedly paid, forwarding recovery particulars for my verification. His response is being awaited.

(b) Three (3) payments amounting to ₦1,000,000,000.00 (One billion naira) were made from the General Services Account to the Senate and House Constitutional Review Committees. No detailed breakdown of the purpose of these payments was made neither was the sum accounted for as at the time of audit in March, 2013.

The Clerk to the National Assembly has been requested to produce a detailed breakdown of expenditure of the total sum supported with Bank Reconciliation Statements, Bank Statements and other accounting records for my verification. Otherwise, these expenditure shall not be accepted as a proper charge against public funds. This matter was reported to the Clerk to the National Assembly, through my Audit Inspection Report Ref. OAuGF/LJS.1/AIR/VOL.1/3 dated 11th April, 2013. His response is still being expected.

(c) During the audit examination of the Overhead Costs expenditure of the Senate, it was revealed that an officer was paid the sum of ₦50,000,000.00 (Fifty million naira) to host the ECOWAS Parliament in Abuja from 11th – 29th May, 2012.

The following irregularities were observed:

(i) The Senate President gave approval for this payment on 17th May, 2012, more than 1 (one) week after the commencement of the programme.

(ii) The payment voucher was raised more than 2 (two) weeks after the Parliament had sat and gone.

(iii) Part of this fund was for allowances of the Nigerian delegation whose composition was not spelt out with amounts signed and collected by each delegate.

The Clerk of the National Assembly was requested to explain these irregularities, produce the list of the Nigeria delegation together with allowances paid and signed for by each individual and account for other expenses incurred on this event. Otherwise, it will be difficult to accept this expenditure as a proper charge against public funds.

This matter was brought to the attention of the Clerk to the National Assembly in my Audit Inspection Report Ref. No. OAuGF/LJS.1/AIR/NASS/VOL.1/3 of 11th April, 2013. His response is being awaited.

(d) An audit examination of financial transactions at the House of Representatives revealed that Cashbook entries made between 14th May and 7th June 2012 in respect of the payment of amounts totalling ₦371,000,000.00 (Three hundred and seventy-one million naira) were at variance with the names of the payees reflected on the payment vouchers, contrary to the provision of Financial Regulation 601 which stipulates that "vouchers shall be made out in favour of the person or persons to whom the money is actually due". These charges were effected without any written authority from the original payees on the payment vouchers. The Clerk to the National Assembly was requested to explain these circumstances recover the total sum of ₦371,000,000.00 (Three hundred and seventy-one million naira) wrongly paid to these officers, forwarding treasury particulars of recovery for audit verification.

This issue was communicated to the Clerk via my Audit Inspection Report Ref. No. OAuGF/LJS.1/AIR/NASS/VOL.1/3 of 11th April, 2013. His reaction is still being awaited.

(e) The sum of ₦355,000,000.00 (Three hundred and fifty-five million naira) was paid to 1 (one) officer between 11th May and 12th June, 2012, a period of 1 (one) month, for maintenance of various services on behalf of the House of Representatives, including security services. Details of the various services to be executed were not disclosed, instead, the payments were based on mere estimates which even included a contingency provision of ₦30,000,000.00 (Thirty million naira), as shown on payment voucher No. Rec/962/2012/05 of 12th May, 2012. The remaining sum of ₦325,000,000.00 (Three hundred and twenty-five million naira) said to be for maintenance of the Honourable Speaker's residence and guest house. Audit enquiries as to what constituted maintenance of residence and guest house could not be adequately provided. This expenditure cannot be accepted as a legitimate charge against public funds without rendering a detailed and verifiable account on the expenditure of the entire amount.

The Clerk to the National Assembly was therefore requested to forward with verifiable evidence the details of this expenditure, otherwise recover the total sum paid to this officer. Furthermore, he should explain the payment of such large sums to an officer to procure services instead of contracting them to service providers, as stipulated in the Financial Regulations and extant circulars.

This issue was brought to the attention of the Clerk through my Audit Inspection Report Ref. No. OAuGF/LJS.11/AIR/NASS/VOL.1/3 of 11th April, 2013. His response is still being awaited.

(f) The quarterly allocation released to Honorable members of the House of Representatives and other Standing Committees amounting to ₦4,380,000,000.00 (Four billion, three hundred and eighty million naira) being first quarter 2012 Overhead Costs expenditure for legislative duties remained unaccounted for more than 1 (one) year after this sum was released to them as details of the expenditure are yet to be submitted as at the time of writing this report in March, 2013.

The Clerk to the National Assembly has been requested to forward expenditure details of this sum for my verification, failing which the amounts should be refunded to government chest by the respective Honourable Members and Committee Secretariats.

(g) The sum of ₦1,102,000,000.00 (One billion, one hundred and two million naira) was paid to some accounts staff of the House of Representatives using photocopies of approvals from the Accounting Officer. Apart from the fact that some of the approvals contained contingency provisions as if they were contracts, most of the requests were undated thus raising more suspicion as to the genuineness of the approvals and payments.

It was observed that 1 (one) officer applied for the fund, while the payment voucher was raised in the name of another officer different from the applicant. Moreover, there was no evidence to support the use of these funds for the purpose for which they were disbursed, contrary to Financial Regulation 603 which requires that payment vouchers should contain full particulars of each service, so as to enable them to be checked without reference to any other documents.

The Clerk to the National Assembly has been requested to explain the anomalies, recover the total sum of ₦1,102,000,000.00 (One billion, one hundred and two million naira) from the payee and forward the recovery particulars for audit verification.

This anomaly was communicated to the Clerk via my Audit Inspection Report Ref. No. OAuGF/LJS.1/AIR/NASS/VOL.1/3 of 11th April, 2013. His response is being awaited.

(h) The sum of ₦150,000,000.00 (One hundred and fifty million naira) was paid to an officer in May 2012 for capacity building in the House of Representatives for the second quarter of 2012. This amount was released embloc with no specific details of courses involved, number of participants and expenses accompanying these courses. It was observed that this payment was made even before raising the

relevant payment voucher, contrary to Financial Regulation 601 which stipulates that "All payment entries in the cashbook/accounts shall be vouched for on one of the 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".

More worrisome was the discrepancy between the cashbook and payment voucher. While the sum of ₦150,000,000.00 (One hundred and fifty million naira) was entered in the cashbook as paid to the officer on 9th May 2012, the payment voucher that was eventually raised on 14th May 2012 carried only a sum of ₦50,000,000.00 (Fifty million naira), thus leading to an overstatement of the cashbook by ₦100,000,000.00 (One hundred million naira).

As at the time of writing this report in March 2013, no specific details or evidence of expenditure had been produced for audit examination. The Clerk to the National Assembly was therefore requested to explain the discrepancy between the cash book and payment voucher as well as provide the details of the capacity building courses executed, list of participants and cost of such courses for my verification. Otherwise, the total sum of ₦150,000,000.00 (One hundred and fifty million naira) should be refunded to Treasury, forwarding relevant details for audit verification.

This matter was reported to the Clerk through my Audit Inspection Report referenced OAuGF/LJS.1/AIR/NASS/VOL.1/3 and dated 11th April, 2013. His reaction is still being awaited.

FCT, JUDICIAL SERVICE COMMITTEE

6.02 At the FCT Judicial Service Committee, the following were observed:-

(a) During the audit of payment vouchers, it was observed that the sum of ₦10,000,000.00 (Ten million naira) was paid to a contractor on 18th April, 2012 for the supply of security items to the Committee. The security items include scanners, boots, berets, mirrors, belts, whistles, metal detector etc. However, physical verification revealed that the items were not recorded in the Store Ledger. There was no evidence that they were issued out and the items were not on ground for physical examination as at the time of audit.

The Executive Secretary was requested in my Audit Inspection Report Ref. No. OAuGF/FCT-JSC/AIR/VOL.III/7 of 2nd May 2013 to compel the officer involved to produce the relevant distribution list and Store Issue Voucher or recover the sum of ₦10,000,000.00 (Ten million naira) from the officer who made the payment in accordance with Financial Regulation 3104 (iii). His response is being awaited.

(b) A total sum of ₦8,666,666.64 (Eight million, six hundred and sixty-six thousand, six hundred and sixty-six naira, sixty-four kobo) was paid to a contractor in April, May and June 2012 for the fumigation and landscaping of the Committee's

compound. The payments were made through 4 (four) payment vouchers dated 3rd April, 30th April, 23rd May, and 28th June, respectively.

Audit findings revealed that the fumigation was carried out only once in 2012. I therefore cannot satisfy myself that these payments made at different periods are proper charges against public funds.

The Executive Secretary was requested in my Audit Inspection Report Ref. No. OAuGF/FCT-JSC/AIR/VOL.III/7 of 2nd May, 2013 to recover the sum of ₦8,666,666.64 (Eight million, six hundred and sixty-six thousand, six hundred and sixty-six naira, sixty-four kobo) from the officer who made the payment, in accordance with Financial Regulation 3104(ii). His response is being awaited.

FEDERAL HIGH COURT

6.03 At the Federal High Court, Abuja, the following observations were made:-

(a) A total sum of ₦20,496,524.00 (Twenty million, four hundred and ninety-six thousand, five hundred and twenty-four naira) was paid to 2 (two) officers of the Court for registration of the Sports Club for 2012 Chief Justice of Nigeria Games, registration of vehicle licenses and fuelling of official vehicles. It was observed that these payments for various services were not receipted or acknowledged. The relevant receipts from the Sports Clubs, vehicle licensing authorities and filling stations were not attached or produced to support the judicious use of the sum paid.

The Chief Registrar was requested to account for the sum of ₦20,496,524.00 (Twenty million, four hundred and ninety-six thousand, five hundred and twenty-four naira) within 7 (seven) days of receiving my report, Ref. OAuGF/LJS/FHC/AIR/VOL.III/1 and dated 12th February, 2013, with receipts authenticating the expenditures, otherwise he should recover the full amount from the officers concerned. His response is still being awaited.

(b) The sum of ₦6,283,760.00 (Six million, two hundred and eighty-three thousand, seven hundred and sixty naira) was spent as out of pocket expenses to procure various items and services without supporting documents. The officers concerned had spent more than ₦200,000.00 (Two hundred thousand naira) as out of pocket-expenses. These expenditures violated Federal Government Circular Ref. TRY/A2&B3/2009 and OAGF/CAD/021/11 which stipulates that “all accounting officers and officers controlling expenditure are to ensure that local procurement of stores above ₦200,000.00 (two hundred thousand naira) should be made through award of contract. These expenditure were also not supported with relevant documents to validate the payment.

It was therefore difficult to certify that the expenditure were in the interest of the pubic. The Chief Registrar was requested to account for the money with detailed relevant documents or recover the total sum within 14 (fourteen) days of my report Ref. OAuGF/LJS/FHC/AIR/VOL.III/1 dated 12th February, 2013. His reaction is still being awaited.

(c) A total sum of ₦5,607,847.62 (Five million, six hundred and seven thousand, eight hundred and forty-seven naira, six-two kobo) was paid to various officers between January and March 2011 as cash advances. At the time of writing this report in April, 2013 2 (two) years later, these advances have not been retired. This is against Financial Regulation 1405 which stipulates that Accounting officers are responsible for ensuring the prompt retirement of all advances by instalments or otherwise.

The Chief Registrar was asked to recover these advances from the officers within 7 days and forward recovery particulars for audit verification via my report Ref. No. OAuGF/LJS/FHC/AIR/VOL.III/1 dated 12th February, 2013. His response is still being awaited.

(d) The total sum of ₦7,002,783.80 (Seven million, two thousand, seven hundred and eighty-three naira, eighty kobo) was paid as bank charges by the Court, contrary to Financial Regulation 734 which forbids government organization or agency from paying bank charges or C.O.T (Commission on Turnover).

The Chief Registrar was asked to recover the money from the bank and forward evidence of recovery for verification in my Audit Inspection Report with Ref. No. OAuGF/LJS/FHC/AIR/VOL.III/2, dated 13th June, 2013. His response is being awaited.

(e) During the audit of motor vehicle loans granted to serving Judges, it was observed that a total sum of ₦56,987,838.48 (Fifty-six million, nine hundred and eighty-seven thousand, eight hundred and thirty-eight naira, forty-eight kobo) was still being owed by the Judges, 5 (five) years after granting them the vehicle loans.

The Chief Registrar was requested in my Audit Inspection Report with Ref. No. OAuGF/LJS/FHC/AIR/VOL.II/2 dated 13th June, 2013 to recover this money from the Judges embloc and pay back to government chest, forwarding evidence of recovery. His response is still being awaited.

(f) At the Federal High Court, Headquarters, it was observed that 3 (three) retired Judges of the Court were still owing the sum of ₦15,246,745.58 (Fifteen million, two hundred and forty-six thousand, seven hundred and forty-five naira, fifty-eight kobo) un-repaid vehicles loans. The Chief Registrar was asked in my Audit Inspection Report dated 13th June, 2013, Ref. No. OAuGF/LJS/FHC/AIR/VOL.III/2 to recover the money from their terminal entitlement and forward evidence of recovery. His is yet to respond.

(g) During the audit examination of payment vouchers, it was observed that payment vouchers totalling ₦88,184,250.00 (Eighty-eight million, one hundred and eighty-four thousand, two hundred and fifty naira) in respect of medical check-up and overseas courses paid to a consultant, were not produced for audit examination, contrary to Financial Regulations.

The Chief Registrar was asked to present the relevant payment vouchers and the Chief Justice of the Federation's approval for verification or otherwise refund the money to government chest. This issue was communicated to him in my Audit

Inspection Report, Ref. No. OAuGF/LJS/FHC/AIR/VOL.III/2, dated 13th June, 2013. He is yet to respond.

(h) Twenty (20) payment vouchers for amounts totalling ₦190,320,106.16 (One hundred and ninety million, three hundred and twenty thousand, one hundred and six naira, sixteen kobo) raised under the Service Wide Vote were not presented for audit examination on demand, contrary to Financial Regulation 110 and Section 85(2) of the 1999 Constitution of the Federal Republic of Nigeria which granted free access to books of accounts, files, safes, security document and other records and information relating to the accounts of all Federal Ministries/Extra-Ministerial offices and other arms of government or units.

The Chief Registrar was asked to kindly produce these payment vouchers in order to admit the payments as legitimate charges against public funds, otherwise the entire sum of ₦190,320,106.16 (One hundred and ninety million, three hundred and twenty thousand, one hundred and six naira, sixteen kobo) should be refunded to government chest. This was communicated to him in my Audit Inspection Report Ref. No. OAuGF/LJS/FHC/AIR/VOL.III/2 of 13th June, 2013. His response is being awaited.

FCT HIGH COURT OF JUSTICE

6.04 During the audit examination of Capital payment vouchers raised and paid at the FCT High Court of Justice, Abuja for the period under review, it was observed that:-

(a) A contract worth ₦198,777,600.00 (One hundred and ninety-eight million, seven hundred and seventy-seven thousand, six hundred naira) was awarded to a contractor for the construction and installation of Bomb Detector, X-Ray system, Vehicle Barriers, complete CCTV system, Film protection system, at the Maitama Headquarters of the Court. The contractor also supplied Hand – Held Explosive Detectors, Film, Protection system for Zone 6 Magistrate Courts.

A scrutiny of the second payment of ₦10,000,000.00 (Ten million naira) which was effected through payment voucher No. 008 of 14th June 2012, revealed that the mandatory 5% Withholding tax and 5% VAT totaling ₦1,000,000.00 (One million naira) were not deducted contrary to extant FIRS' circular No. 9502 dated 20th February 1995 and Financial Regulation 235, which insist on deductions immediately the payee is paid.

The Chief Registrar was requested to deduct the applicable VAT and WHT within 14 (fourteen) days and forward evidence of deduction and remittance to my Office. He is yet to effect this deduction as requested in my Audit Inspection Report Ref. No. OAuGF/LJS/HCJ/AIR/VOL.V/7 of 12th December, 2012. In his response, reference FCT/HC/HCJ/IA1 and dated 19th March, 2013, the Chief Registrar stated that the action was regretted but he is yet to forward evidence of recovery and payment to the appropriate tax authorities. The matter is under correspondence.

(b) The sum of ₦446,738,199.30 (Four hundred and forty-six million, seven hundred and thirty-eight thousand, one hundred and ninety-nine naira thirty kobo) was paid to a contractor in December 2011 in respect of consultancy service for the construction of the FCT High Court Headquarters Complex, Wuse, Abuja. An examination of the relevant payment voucher revealed that instead of the 10% mandatory Withholding tax for companies of ₦44,673,819.93 (Forty-four million, six hundred and seventy-three thousand, eight hundred and nineteen naira ninety-three kobo) expected to be deducted at source and paid to the Federal Inland Revenue Services (FIRS) as directed by extant Financial circular and FIRS' circular No. 9502 dated 20th February, 1995, only 5% Withholding tax meant for individuals was deducted. Even the 5% WHT was not fully deducted. Instead of ₦33,336,909.97 (Thirty-three million, three hundred and thirty-six thousand, nine hundred and nine naira, ninety-seven kobo) only ₦21,273,247.59 (Twenty-one million, two hundred and seventy-three thousand, two hundred and forty-seven naira, fifty-nine kobo) was deducted leaving a shortfall of ₦1,063,662.38 (One million, sixty-three thousand, six hundred and sixty-two naira, thirty-eight kobo). On the whole, the sum of ₦23,400,572.34 was under-deducted, thereby causing a loss of revenue to the government in violation of Regulation 234.

The Chief Registrar was requested to recover the sum of ₦23,400,572.34 (Twenty-three million, four hundred thousand, five hundred and seventy-two naira, thirty-four kobo) from the consultants and pay same to Federal Inland Revenue Service within 14 (fourteen) days of my Audit Inspection Report Ref. OAuGF/LJS/HCJ/AIR/VOL.V and dated 12th December, 2012. In his response, reference FCT/HC/HCJ/IA/1 of 19th March, 2013, he stated that the action was regretted and that appropriate deductions would be made. As at the time of this report on April, 2013, no evidence of recovery had been forwarded. The total sum of ₦23,400,572.34 (Twenty-three million, four hundred thousand, five hundred and seventy-two naira, thirty-four kobo) should be paid to the Federal Inland Revenue Service. The matter is under correspondence.

COURT OF APPEAL

6.05 At the Court of Appeal, Abuja:

(a) It was observed that a total sum of ₦1,493,914.00 (One million, four hundred and ninety-three thousand, nine hundred and fourteen naira) was paid to a Honourable Justice of the Court on PV No. 591 with departmental No. CA/OC/2236/12 of 21st May, 2012 as refund of out of pocket expenses incurred for the purchase of air ticket while on official trip.

Audit examination of the payment voucher and the supporting documents revealed that the payment voucher application and on-line registration attached were photocopies. However, the original voucher, proof of purchase of air ticket, application of the payee and approval by the approving authority were not attached. These contravened provisions of Financial Regulation 608 which insists that photocopies of vouchers shall not be accepted and Financial Regulation 603 which require all vouchers to be accompanied with full particulars of each service.

Therefore, this expenditure is irregular and cannot be accepted as a proper charge against government fund.

The Chief Registrar was asked to produce the original documents for audit or recover the sum of ₦1,493,914.00 (One million, four hundred and ninety-three thousand, nine hundred and fourteen naira), pay back to chest and forward recovery particulars for audit verification. This was communicated to him in my Audit Inspection Report Ref. No. OAuGF/LJS/COA/AIR/VOL.IV/2 of 29th January 2013. His response is still being awaited.

(b) A total sum of ₦175,793,971.00 (One hundred and seventy-five million, seven hundred and ninety-three thousand, nine hundred and seventy-one naira) was granted as personal advances to 14 (fourteen) members of staff of the Court of Appeal, Abuja between January and June 2012. These advances which were granted to both judicial officers and other staff to carry out some repairs or render services had not been retired as at time of writing this report in April, 2013.

It was further observed that some staff were granted more than 17 (seventeen) advances without retiring the previous ones. This runs contrary to the provision of Financial Regulation 1405 which stipulates that "Accounting officers are responsible for ensuring the prompt repayment of all advances by instalment or otherwise". Also Financial Regulation 1420 stipulates that "it is the responsibility of all Accounting officers to ensure that all advance granted to officers are fully recovered".

In the light of the above, the Chief Registrar was requested to:-

(i) Explain why he failed to direct immediate retirement of these advances.

(ii) Explain the granting of more than one advance to officers who were yet to retire the previous ones.

(iii) Recover the total sum en-bloc from the salaries of the affected officers and forward Treasury Receipt particulars for audit verification.

All the issues raised above have been communicated to the Chief Registrar in my Audit Inspection Report Ref. No. OAuGF/LJS/COA/AIR/VOL.IV/2 dated 29th January 2013. His response is still being awaited.

(c) A total sum of ₦20,125,416.00 (Twenty million, one hundred and twenty-five thousand, four hundred and sixteen naira) was paid to 5 (five) suppliers for the supply of food supplements for the Honourable Justices and the Heads of Units. A scrutiny of the payment vouchers, the supporting documents and distribution list made available revealed that out of 2,199 (Two thousand, one hundred and ninety-nine) units of food supplement received, only 479 (Four hundred and seventy-nine) were distributed as at the time of audit on 14th November, 2012. The balance of 1,720 (One thousand, seven hundred and twenty) units of food supplement valued at ₦15,038,950.00 (Fifteen million, thirty-eight thousand, nine hundred and fifty naira) were neither accounted for in the distribution list nor seen physically in the store as at the time of audit examination.

The Chief Registrar was requested to account for the discrepancy or recover the sum of ₦15,038,950.00 (Fifteen million, thirty-eight thousand, nine hundred and fifty naira) being the value of the remaining 1,720 (One thousand, seven hundred and twenty) units of food supplements deficient in the store, managed by the Medical Director of the Center and the particulars forwarded for audit verification, within 14 (fourteen) days of receiving my Report Ref. No. OAuGF/LJS/COA/AIR/VOL.IV/2 of 29th January, 2013. The response of the Chief Registrar is still being awaited.

(d) A sum of ₦17,544,600.00 (Seventeen million, five hundred and forty-four thousand, six hundred naira) was paid to a staff of the Court via 2 (two) payment vouchers with departmental numbers CA/OC/187/2012 and CA/OC/1873/2012 dated 15th March 2012 for the sums of ₦15,228,000.00 (Fifteen million, two hundred and twenty-eight thousand naira) and ₦2,316,600.00 (Two million, three hundred and sixteen thousand, six hundred naira) respectively. The payment was to cover the Estacode Allowance and course fees of the Ag. President, Court of Appeal and 2 (two) others to attend Mediation Training for Nigeria Justices between 12th and 16th September, 2012 at the Kansas State University, United States of America.

The expenditure was approved by the Registrar on 14th March, 2012. The Central Bank of Nigeria exchange rate as at the time of this approval was ₦157.00 to a dollar. However, the Court of Appeal applied on exchange rate of ₦198.00 to a dollar, thereby over-paying the officers Estacode Allowance and course fees by the sum of ₦1,955,700.00 (One million, nine hundred and fifty-five thousand, seven hundred naira).

The Chief Registrar was requested to initiate disciplinary action against the officer who approved the payment and recover the sum of ₦1,955,700.00 (One million, nine hundred and fifty-five thousand, seven hundred naira) from the affected officers forwarding treasury receipts for audit verification.

This was communicated to the Chief Registrar in my Audit Inspection Report Ref. No. OAuGF/LJS/COA/AIR/VOL.IV/1 dated 13th February, 2013. His response is still being awaited.

(e) The sum of ₦33,600,000.00 (Thirty-three million, six hundred thousand naira) was paid on payment voucher No. 809 of 13th March, 2012 to a contractor for the rentage of a 5 (five) bedroom duplex with guest chalet and boy's quarter at No. 6 Ethiopia Close, Maitama for the Ag. President. The breakdown showed that ₦28,800,000.00 (Twenty-eight million, eight hundred thousand naira) was for two years rent while ₦2,800,000.00 (Two million, eight hundred thousand naira) was 10% Withholding tax.

During the examination of the relevant payment voucher, it was discovered that the voucher was initially prepared in the name of a different contractor who was the Estate Surveyor to the Landlord. No explanation was given for making the payment to a different company other than the one indicated in the payment voucher and no letter of authority was produced to justify the action. The mandatory 5% VAT was not provided for and was not deducted from the rent.

The Chief Registrar was requested to:-

(i) Pay the sum of ₦1,400,000.00 (One million, four hundred thousand naira) being the unpaid VAT to government purse and produce Treasury Receipt particulars for audit verification.

(ii) Explain why the actual payment was made to a different company other than the payee indicated on the payment voucher.

These issues were communicated to the Chief Registrar in my Audit Inspection Report Ref. No OAuGF/LJS/COA/AIR/VOL.IV/1 of 13th February, 2013. His response is still being expected.

CUSTOMARY COURT OF APPEAL

6.06 At the Customary Court of Appeal, Abuja, the following observations were made:-

(a) During the audit examination of the monthly Transcripts prepared at the Customary Court of Appeal, Abuja, between January and December, 2012, the following irregularities were observed:

(i) Amounts totaling ₦311,959,337.19 (Three hundred and eleven million, nine hundred and fifty-nine thousand, three hundred and thirty-seven naira, nineteen kobo) representing on-payment deductions which featured in the Analysis Book were not transferred to the main Transcripts.

(ii) Amounts totalling ₦10,000,000.00 (Ten million naira) captured in the Cash book under the Service Wide Vote for the month of January 2012 was not reflected in the Transcript for the same month prepared by the Customary Court of Appeal, Abuja. This amount which came in as an inflow was spent on different items of capital expenditure.

The Chief Registrar was asked to explain the omission of the figures from the Transcript and prepare a supplementary transcript, forwarding a copy to the Accountant-General and my Office for audit verification

(b) Cash advances totalling ₦3,760,000.00 (Three million, seven hundred and sixty thousand naira) granted between January and December, 2012 to render various services had not been retired as at the time of audit examination in March, 2013.

The Chief Registrar was asked to recover immediately these outstanding amounts en-bloc from the personal emoluments of the recipients and furnish recovery particulars for my verification.

(c) A total sum of ₦7,161,000.00 (Seven million, one hundred and sixty-one thousand naira) was paid to 3 (three) members of staff of the Court as kilometer

allowance, security logistic and Duty Tour Allowances for the drivers attached to the President of the Customary Court of Appeal, Abuja.

This money was paid to the above mentioned officers accounts rather than the account of the immediate beneficiaries. There was no evidence as at the time of writing this report that the beneficiaries received their money.

(d) The sum of ₦5,992,120.20 (Five million, nine hundred and ninety two thousand, one hundred and twenty naira twenty kobo) was paid to a contractor vide payment voucher No. 6235 of 12th March, 2012, for the renewal of internet service in respect of Customary Court of Appeal Headquarters, the Hon. President and Judges residence. The mandatory Withholding Tax and VAT totaling ₦599,212.02 (Five hundred and ninety-nine thousand, two hundred and twelve naira, two kobo) was not deducted.

The Chief Registrar was asked to recover the sum of ₦599,212.02 (Five hundred and ninety-nine thousand, two hundred and twelve naira, two kobo) being mandatory Withholding Tax and VAT of 10% remit same to the Federal Inland Revenue Service, furnishing evidence of payment for verification. His response is still being awaited.

(e) A total sum of ₦5,577,140.88 (Five million, five hundred and seventy-seven thousand, one hundred and forty naira eight-eight kobo) deducted as Pay-As-You-Earn (PAYE) tax between January and December 2012 was not remitted to the Federal Inland Revenue Service, contrary to the provision of the Financial Regulation 317.

The Chief Registrar was asked to remit the money within 7 (seven) days to the Federal Inland Revenue Service and forward evidence of remittance to my Office for verification in consonance with Financial Regulation 234(i). His response is still being awaited.

NATIONAL INDUSTRIAL COURT

6.07 During the examination of payment vouchers, it was observed that the sum of ₦3,600,000.00 (Three million, six hundred thousand naira) was not deducted as VAT and WHT from payments totaling ₦69,000,000.00 (Sixty-nine million naira) made to 4 (four) contractors between March and April, 2012. This is contrary to Financial Regulation 234(i) and (ii) which states that “it is mandatory for Accounting officers to ensure full compliance with the dual roles of making provision for Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same”. And “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 of the defaulting Ministry/Extra-Ministerial office and other arms of government. Remittance shall be made not later than 21 (twenty-one) days after deduction”.

The Chief Registrar was asked to pay without delay, the sum of ₦3,600,000.00 (Three million, six hundred thousand naira) to the relevant Tax Authority within 7 (seven) days of receiving my Audit Inspection Report Ref. No. OAuGF/NIC/AIR/VOL.III/1 OF 25th March, 2013 and to forward the Treasury Receipt particulars for audit verification. Otherwise, the statutory penalties and interest will be applied. His response is still being awaited.

(b) The sum of ₦44,578,800.01 (Forty-four million, five hundred and seventy-eight thousand, eight hundred naira, one kobo) was paid to a contractor for the purchase of power generating sets in May, 2012. However, The Court Main Transcript of Account for the month of May 2012 reflected only the sum of ₦19,928,800.00 (Nineteen million, nine hundred and twenty-eight thousand, eight hundred naira) for the purchase of generators, leaving a discrepancy of ₦24,650,000.00 (Twenty-four million, six hundred and fifty thousand naira).

The Chief Registrar was asked to explain the reason for this discrepancy of figures and effect the necessary correction to reflect a true and fair view of the transactions for the month. His response is still being awaited.

(c) Copies of the Supreme Court of Nigeria Law Reports, Weekly Law Report and the Evidence Act procured at a total cost of ₦3,215,425.00 (Three million, two hundred and fifteen thousand, four hundred and twenty-five naira) in April and May 2012 were not taken on numerical store charge before usage, as required by Financial Regulation 2401. None of the items could be traced or found in the Store Ledger, Bin Card or Store Receipt Vouchers. There was no evidence that these items paid for, were actually supplied,. Physical verification revealed that they were not in the store.

The Chief Registrar was asked to recover the sum of ₦3,215,425.00 (Three million, two hundred and fifteen thousand, four hundred and twenty-five naira) from the officer who authorized the payment for these items.

(d) During the examination of the payment vouchers raised at the National Industrial Court, Abuja, in favour of a contractor for the supply of Photoset and Printing of enlarged plaque for door label, convenience signage and installation at National Industrial Court of Nigeria, Calabar, it was observed that the contractor's quotation and contract sum were overstated as a result of computation and arithmetical errors.

In the Priced Bill of Quantities, 100 (one hundred) Corporate Visitor's Tag with Holder at ₦950.00 (Nine hundred and fifty naira) per unit was wrongly calculated as ₦950,000.00 (Nine hundred and fifty thousand naira) instead of ₦95,000.00 (Ninety-five thousand naira) , thereby resulting in an overpayment of ₦855,000.00 (Eight hundred and fifty-five thousand naira).

The adjustment for this computation error resulted in the expected total contract sum of ₦3,370,500.00 (Three million, three hundred and seventy thousand, five hundred naira) as against the wrong award sum of ₦4,225,500.00 (Four million, two hundred and twenty-five thousand, five hundred naira) at which the contract was

awarded, thereby giving rise to over-payment of ₦855,000.00 (Eight hundred and fifty-five thousand naira) to the contractor.

The Chief Registrar was requested to recover the over-paid sum of ₦855,000.00 (Eight hundred and fifty-five thousand naira) from the contractor and forward recovery particulars for audit verification within 21 (twenty-one) days of my Audit Inspection Report Ref. No. OAuGF/NIC/AIR/VOL.III/1 of 25th March, 2013. His response is still being awaited.

(e) Amounts totalling ₦4,700,400.00 (Four million, seven hundred thousand, four hundred naira) were granted as Cash advances to members of staff between June and July 2012 for procurement of items the value of which exceeded ₦200,000.00 (Two hundred thousand naira). This is contrary to extant circular Ref. No. TRY/A2&B3/2009/OAGF/CAD/026/v of 24th March, 2009 which stipulates that any purchase above ₦200,000.00 (Two hundred thousand naira) should be contracted out.

The Chief Registrar has been asked to explain the contravention. His response is being awaited.

(f) The sum of ₦9,300,061.00 (Nine million, three hundred thousand and sixty-one naira) was approved by the President of the National Industrial Court for provision of gifts to "friends of the Court" during the Ramadan Festival.

However, the sum ₦9,900,061.00 (Nine million, nine hundred thousand and sixty-one naira) was eventually paid through 27 (twenty-seven) payment vouchers, thereby overpaying the approved amount by ₦600,000.00 (Six hundred thousand naira)

The Chief Registrar was requested to account for the additional sum of ₦600,000.00 (Six hundred thousand naira) incurred on the recurrent vote for the provision of welfare items for the "friends of the Courts" without written approval. His response is being awaited.

(g) Amounts totalling ₦29,851,320.00 (Twenty-nine million, eight hundred and fifty-one thousand, three hundred and twenty naira) were paid from the Capital Expenditure of the National Industrial Court. The payments were made by recycling payment vouchers. Duplicate copies of already paid vouchers were reposted into the Cashbook after a while and paid again, thereby leading to double payments in respect of 3 (three) transactions between September and October, 2012.

The transactions were in respect of renovation/rehabilitation of the National Industrial Court Complex, computer networking and procurement of 1 (one) Toyota Coaster 30-seater bus.

The Chief Registrar has been requested to recover this money from the contractors and their collaborators in the Accounts Department, forward evidence of recovery for my verification and refer the matter to the Economic and Financial Crimes Commission for further investigation and prosecution. His response is still being awaited.

POLICE SERVICE COMMISSION

6.08 During the examination of payment vouchers at the Police Service Commission, it was observed that 3 (three) payment vouchers for amounts totalling ₦10,800,000.00 (Ten million, eight hundred thousand naira) were raised and paid to law firms engaged to render legal services against a staff, multi-purpose co-operative society and consultancy service for the Police Service Commission Amendment Act, respectively. This contravened Circular No. SGF.6/5/T/172 of the Office of the Secretary to the Federal Government dated 15th October, 2012 which states that the "engagement of external solicitors and advocates by Federal Government Ministries, Departments and Agencies should obtain approval of the Attorney-General of the Federation and Minister of Justice before paying for their legal service". There was no evidence to show that the Commission consulted the Federal Ministry of Justice before engaging these external solicitors and advocates.

The Permanent Secretary had been requested to explain this contravention or recover the total sum of ₦10,800,000.00 (Ten million, eight hundred thousand naira) and forward the recovery particulars for audit verification. His response is still being awaited.

(b) Three (3) payment vouchers which were raised in December, 2012 for amounts totalling ₦16,254,070.00 (Sixteen million, two hundred and fifty-four thousand, seventy naira) were not produced for audit examination. Therefore, I find it difficult to accept the payments on them as proper and legitimate charges against public funds.

The Permanent Secretary had been requested through my audit Inspection Report referenced OAuGF/LJS/1/NPS/AIR/VOL.1/2 and dated 12th April, 2013 to kindly produce the payment vouchers within 14 (fourteen) days or recover the total sum of ₦16,254,070.00 (Sixteen million, two hundred and fifty-four thousand, seventy naira), forwarding recovery particulars for audit verification. His reaction is still being awaited.

(c) Personal advances totalling ₦3,536,650.00 (Three million, five hundred and thirty-six thousand, six hundred and fifty naira) granted to 12 (twelve) officers of the Commission between July and December, 2012 were not retired contrary to the provisions of Financial Regulation 1420 which stipulates that "it is the responsibility of Accounting officers to ensure that all advances granted to officers are fully retired".

The Permanent Secretary had been requested to ensure the immediate retirement of all the outstanding advances or recover the total sum of ₦3,536,650.00 (Three million, five hundred and thirty-six thousand, six hundred and fifty naira) embloc from the beneficiaries and furnish recovery particulars for verification.

This matter was communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/PSC/AIR/VOL.1/2 dated 12th April, 2013. His response is still being awaited.

(d) Cash Advances totalling ₦2,696,650.00 (Two million, six hundred and ninety-six thousand, six hundred and fifty naira) were granted to 6 (six) officers of the Commission to procure store items and services such as construction of non-slippery floor tiles and aluminum cubicle in the Permanent Secretary's office, repair/replacement of burnt German Destom Board etc. This practice contravened the Accountant-General's circular Ref. No. TRY/A2B2/2009 OAGF/CAD/026/V of 24th March, 2009 which states that "All Accounting officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) should be made only through award of contracts".

The Permanent Secretary has been requested to explain the anomaly. His response is being awaited.

(e) Withholding and Value Added Taxes totalling ₦86,710,309.90 (Eighty-six million, seven hundred and ten thousand, three hundred and nine naira, ninety kobo) were deducted between July and December, 2012 from various contract payments under the Capital Expenditure vote by the Commission but only the sum of ₦28,791,233.18 (Twenty-eight million, seven hundred and ninety-one thousand, two hundred and thirty-three naira, eighteen kobo) was actually paid to bank as evidenced by the automatic teller with the Federal Inland Revenue Service inscription, leaving an outstanding balance of ₦57,919,076.97 (Fifty-seven million, nine hundred and nineteen thousand, seventy-six naira ninety-seven kobo). No reason was given for this part-remittance of collected revenue. This irregularity contravened Financial Regulation 235 which states that "Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue at the same time the payee who is the subject of the deduction is paid".

The Permanent Secretary has been requested to remit the outstanding revenue totalling of ₦57,919,076.97 (Fifty-seven million, nine hundred and nineteen thousand, seventy-six naira ninety-seven kobo) to the Federal Inland Revenue Service, forwarding remittance particulars for audit verification.

These issues have been communicated to the Permanent secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/PSC/AIR/VOL.1/2 dated 12th April, 2013. His response is still being awaited.

MINISTRY OF POLICE AFFAIRS

6.09 During the audit/physical inspection of Motor vehicles maintained in the Ministry of Police Affairs, Abuja, it was observed that out of 33 (thirty-three) motor vehicles valued at ₦216,145,731.60 (Two hundred and sixteen million, one hundred and forty-five thousand, seven hundred and thirty-one naira, sixty kobo) supplied to the Ministry between 24th June, 2010 and 28th March, 2011, 18 (eighteen) Motor Vehicles worth ₦106,810,380.96 (One hundred and six million, eight hundred and ten thousand, three hundred and eighty naira, ninety-six kobo) were not presented for audit physical verification.

The Permanent Secretary was requested to produce these vehicles within 14 (fourteen) days since January 2013, otherwise recover the total sum of ₦106,810,380.96 (One hundred and six million, eight hundred and ten thousand, three hundred and eighty naira, ninety-six kobo) being worth of the motor vehicles. His response is still being awaited.

(b) Payments totalling ₦13,553,943.00 (Thirteen million, five hundred and fifty-three thousand, nine hundred and forty-three naira) were made under the Recurrent Expenditure vote for the purchase of working materials, traveling expenses, fuelling and course fees for members of staff of the Ministry. The payments were not adequately supported with relevant documents such as names of beneficiaries, Receipts, Invoices, Store Receipt Vouchers etc to substantiate their claims.

This act contravened 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 Order, Invoices, Special letters of authority, time sheet".

Without these documents, it is difficult to accept such payments as proper and legitimate charges against public funds. The Permanent Secretary had therefore been requested to fully account for the disbursement or recover the total sum of ₦13,553,943.00 (Thirteen million, five hundred and fifty-three thousand, nine hundred and forty-three naira) from the beneficiaries and furnish recovery particulars for audit verification.

(c) A total sum of ₦22,500,000.00 (Twenty-two million, five hundred thousand naira) was paid to a member of staff and 86 (eighty-six) others to cover Duty Tour Allowance, accommodation, production of report and printing of hand bills for the 3 (three) days Stakeholders forum on Police conduct and performance in the Gubernatorial election in Kebbi and Oyo States.

It was noted that:-

(i) The names of the beneficiaries were not disclosed, only designated ranks were used for the claims.

(ii) Their signatures as evidence of acknowledgement of the receipt of such claims were not available.

(iii) Other supporting documents such as receipts for items purchased, renting of halls, forum materials/stationery and Store Receipt Vouchers were not attached to the 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 Order, Invoices, Special letters of authority, time sheet".

(iv) The actual total cost implication was ₦21,522,800.00 (Twenty-one million, five hundred and twenty-two thousand, eight hundred naira) whereas the total sum paid to the beneficiaries was ₦22,500,000.00 (Twenty-two million, five hundred thousand naira) leading to an over-payment of the sum of ₦977,200.00 (Nine hundred and seventy-seven thousand, two hundred naira).

(v) Virement approval was not attached to explain why the payment for stakeholder was paid under Capital expenditure vote. It is wrong to vire from Capital to Recurrent Vote and vis-visa.

The Permanent Secretary had been requested to fully account for the disbursement, otherwise refund the total sum of ₦21,522,800.00 (Twenty-one million, five hundred and twenty-two thousand, eight hundred naira) as well as recover the over-payment of the sum of ₦977,200.00 (Nine hundred and seventy-seven thousand, two hundred naira) from the payee and furnish recovery particulars for audit verification. His response is still being awaited.

(d) Various Consultancy firms engaged by the Ministry for the training of Police personnel under the Police Reform programme were paid amounts totalling ₦316,000,030.00 (Three hundred and sixteen million and thirty naira) as consultancy fees between February and March, 2012. These payments should have attracted 10% Withholding Tax (WHT) amounting to ₦31,600,003.00 (Thirty-one million, six hundred thousand, three naira) but only an amount totalling ₦13,227,916.66 (Thirteen million, two hundred and twenty-seven thousand, nine hundred and sixteen naira, sixty-six kobo) was deducted based on inconsistent percentage thereby leaving a shortfall of ₦18,372,086.34 (eighteen million, three hundred and seventy-two thousand, eighty-six naira, thirty-four kobo).

This act was a contravention of the provisions of the Federal Inland Revenue Service Information Circular No. 9902 of 1st January, 1999 paragraph 3, (a) (ii) which states that, “the Withholding tax on consultancy fees, management fees, director fees, commission, and all service fees other than those mention in sub-paragraph (i) above remains at 10% when payable to limited liability companies”.

The Permanent Secretary has been requested to recover the sum of ₦18,372,086.34 (eighteen million, three hundred and seventy-two thousand, eighty-six naira, thirty-four kobo) from the contractors, remit same to the Federal Inland Revenue Service and forward evidence of remittance for verification.

All the issues raised had been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS/MPA/AIR/VOL.1/9 dated 22nd March, 2013. His response is still being expected.

NIGERIAN POLICE FORCE

6.10 At the Nigeria Police Force, Anambra State Command, Awka, it was observed that Pay-As-You-Earn (PAYE) deductions for the month of March, 2012 totalling ₦20,731,884.00 (Twenty million, seven hundred and thirty-one thousand, eight hundred and eighty-four naira) were not remitted to the Federal Inland Revenue Service.

The Police Pay Officer of the Command told the audit team that the sum of ₦22,264,647.83 (Twenty-two million, two hundred and sixty-four thousand, six hundred and forty-seven naira, eighty-three kobo) was taken from the Command's account as a result of garnishee order from Federal High Court, Awka. Therefore, there was not enough funds in the Police Account to pay the Federal Inland Revenue Service in March, 2012.

The Command has been requested to pay back the amount of ₦20,731,884.00 (Twenty million, two hundred and sixty-four thousand, six hundred and forty-seven naira, eighty-three kobo) into the Federal Inland Revenue Service coffers immediately.

(b) Furthermore, it was also observed that 10 (ten) pump action guns issued to the Unit on Store Issue Voucher No. 102/2011 of 28/01/2011 from the Central Armory, Lagos was not taken on charge in the Arms Holding Register which makes it very difficult to account for these arms. These arms should be taken on charge immediately.

This issue was reported to the Permanent Secretary, Police Affairs Ministry through my Audit Inspection Report dated 10th September, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

(c) During the audit examination of accounts and records maintained at the Training School Nonwa, Rivers State, it was observed that the sum of ₦26,968,800.00 (Twenty-six million, nine hundred and sixty-eight thousand, eight hundred naira) was paid to a company for the feeding of October, 2011 Recruit Intakes. However, the authenticity of this payment could not be verified as payment vouchers and other relevant supporting documents were not produced for audit verification, contrary to Financial Regulation 603.

The Inspector-General of Police has been requested to produce relevant documents to show that the payment of ₦26,968,800.00 (Twenty-six million, nine hundred and sixty-eight thousand, eight hundred naira) was a legitimate charge on public fund. His response is being awaited.

The Permanent Secretary, Ministry of Police Affairs has been informed of all these issues and his response is being awaited.

MINISTRY OF DEFENCE, HEADQUARTER

6.11 The payment voucher No. 4001 dated 9th February, 2012 for the total sum of ₦1,296,930,000.00 (One billion, two hundred and ninety-six million, nine hundred and thirty thousand naira) was raised at the Ministry of Defence, Headquarters, Abuja and paid to the Commandant, Guards Brigade of the Nigerian Army for the supply of ceremonial uniforms and accoutrements for the Guards Brigade.

During examination of the payment voucher, it was observed that there was no evidence of rendition of expenditure returns to the Ministry 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 monthly returns must be supported with copies of paid vouchers".

In my Audit Inspection Report dated 25th September, 2012, the Permanent Secretary was requested to furnish me with the monthly returns of expenditure and copies of paid vouchers. A response from the Headquarters of the Nigerian Army, Abuja dated 28th January, 2013 forwarded the Monthly Returns of Capital Expenditure for the period ended October, 2012 but without copies of the "Paid Vouchers" as stipulated by Financial Regulation 406. These paid vouchers should be presented without further delay to enable me verify the monthly returns.

(b) The sum of ₦6,231,376.22 (Six million, two hundred and thirty-one thousand, three hundred and seventy-six naira, twenty-two kobo) was paid to a member of staff through the Central Bank of Nigeria(CBN) to attend a training course on "Security Policy" in Switzerland between 9th October, 2012 and 12th June, 2013. This payment documents did not contain the letter of nomination of this officer from the Ministry and evidence of any course payment.

This act contravened 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 Order, Invoices, Special letters of authority, time sheet".

The Permanent Secretary had been requested to produce the relevant documents or recover the sum of ₦6,231,376.22 (Six million, two hundred and thirty-one thousand, three hundred and seventy-six naira, twenty-two kobo) and furnish me with the recovery particulars.

(c) The sum of ₦4,800,000.00 (Four million, eight hundred thousand naira) was paid to an officer to organize a Ministerial Briefing Platform for the Ministry. However, out of the total disbursement, this officer spent the sum of ₦2,850,000.00 (Two million, eight hundred and fifty thousand naira) on collation and production of materials without mentioning the types and quantities of the materials. He spent another sum of ₦1,200,000.00 (One million, two hundred thousand naira) on advertisement without mentioning the Media that aired or published these announcements and obtaining individual receipts from them. Instead he submitted a composite receipt obtained from an "Agency". This is not acceptable without the details of the service and evidence that the service was actually executed.

This expenditure was not in consonance with Financial Regulation 415 which states 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". Also, it contravened 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 Order, Invoices, Special letters of authority, time sheet etc".

The Permanent Secretary had been requested to justify this expenditure or recover the sum of ₦4,050,000.00 (Four million, and fifty thousand naira) pay back to Treasury and furnish my Office with the recovery particulars.

(d) The sum of ₦5,930,320.00 (Five million, nine hundred and thirty thousand, three hundred and twenty naira) was paid to some staff under going courses at Federal Training Centres (FTC) across the country. It was claimed that the participants were either underpaid or not paid in the last's year exercise and there were no evidence to justify these new payments. The receipts of the tuition fees paid were not attached and Certificate of Attendance obtained from these institutions were not produced. Also the authority granted these staff to attend this course, their nominating Units and evidences that they were employees of the Ministry were not produced.

This act contravened Financial Regulation 415.

The Permanent Secretary had been requested to justify these payments or recover the sum of ₦5,930,320.00 (Five million, nine hundred and thirty thousand, three hundred and twenty naira) from the officers and furnish recovery particulars for audit verification.

(e) At the Ministry of Defence, Headquarters, Abuja, it was discovered during the scrutiny of the Integrated Personnel and Payroll Information System (IPPIS) that amounts totalling ₦1,363,034.01 (One million, three hundred and sixty-three thousand, thirty four naira, one kobo) representing salary payments for January to March, 2012 were paid to a staff that retired from service in December 2011.

The Permanent Secretary has been requested to recover the total sum of ₦1,363,034.01 (One million, three hundred and sixty-three thousand, thirty four naira, one kobo) from the officer and furnish the recovery particulars for audit verification .

(f) During the audit examination of the Advances Register maintained at the Ministry of Defence, Headquarters, it was observed that a total sum of ₦9,183,750.00 (Nine million, one hundred and eight-three thousand, seven hundred and fifty naira) as personal advances granted to 17 (seventeen) officers of the Ministry between January and November, 2012 had not been retired as at the time of Audit Inspection in March, 2013. This practice contravened Financial Regulation 1420 which states that "it is the responsibility of all Accounting officers to ensure that all advances granted to officers are fully recovered".

The Permanent Secretary was requested to explain this contravention within 14 (fourteen) days failing which he should recover the total sum of ₦9,183,750.00 (Nine million, one hundred and eight-three thousand, seven hundred and fifty naira) from the officers and furnish recovery particulars for audit verification.

(g) The sum of ₦6,248,640.00 (Six million, two hundred and forty-eight thousand, six hundred and forty naira) was paid to 4 (four) members of staff to attend the 13th Annual Summer Workshop on the Harvard School of Public Health in the United States of America (USA) between 25th and 29th June, 2012. The account named MODHREC from which the money was paid was not familiar. Three (3) invitation letters were sent to the participants but 4 (four) were nominated. One of them did not have a letter of invitation.

It was stated in the letters of invitation that the participants have been awarded scholarships which automatically waived the tuition fee for the workshop. Despite this information, the officers still collected the sum of ₦292,300.00 (Two hundred and ninety-two thousand, three hundred naira) each as tuition fee cumulatively totalling ₦1,169,200.00 (One million, one hundred and sixty-nine thousand, two hundred naira). The payment voucher was raised a day after the workshop began. These irregularities raised doubts as to the credibility of such disbursements.

The Permanent Secretary has been requested to recover and pay to Treasury, the sum of ₦1,169,200.00 (One million, one hundred and sixty-nine thousand, two hundred naira) paid to the officers as tuition fees and forward the necessary particulars for audit verification.

(h) The sum of ₦9,912,000.00 (Nine million, nine hundred and twelve thousand naira) was paid to a company for organizing a 3-day workshop, the date of which was not stated in the letter of award. The list of the 150 (one hundred and fifty) officials scheduled to participate in the workshop was not made available.

There was no evidence that the contractor printed invitation cards, Programmes and Banners, paid for TV/Newspapers advertisement, Press Crew and MC for which amounts totalling ₦2,000,000.00 (Two million naira) were provided. There was no evidence that payments for venue, accommodation and Resource persons were made. The Consultant was also paid the sum of ₦300,000.00 (Three hundred thousand naira) as contingency which was not accounted for.

The Permanent Secretary was requested to explain and fully account for this expenditure within 14 (fourteen) days of my Audit Inspection Report referenced OAGF/LJS.1/MOD/AIR/VOL.III/6 and dated 25th April, 2013. Otherwise, the total sum of ₦9,912,000.00 (Nine million, nine hundred and twelve thousand naira) should be recovered from the consultant, furnishing recovery particulars for verification.

(i) Nine (9) payment vouchers were raised for the payment of ₦38,935,700.00 (Thirty-eight million, nine hundred and thirty-five thousand, seven hundred naira) for Social Health Awareness Programme at Military Barracks across the nation. It was observed that the officers that received these funds did not account for them as at the time of writing this report in March, 2013. Store Receipt Voucher with numbers 31742 and 31743 obtained for items purchased did not contain 800 (eight hundred) units of insecticide Treated Nets valued at ₦1,200,000.00 (One million, two hundred thousand naira). Other items purchased were not taken on charge in the stores and evidences of payment of honorarium to Resource Persons were not produced.

As it was difficult to accept such payments as proper and legitimate charges against public funds, the Permanent Secretary was requested to fully account for the disbursement of the sum or recover the total sum of ₦38,935,700.00 (Thirty-eight million, nine hundred and thirty-five thousand, seven hundred naira) from the beneficiaries and furnish the recovery particulars for audit verification.

(j) The sum of ₦8,600,160.41 (Eight million, six hundred thousand, one hundred and sixty naira, forty-one kobo) was paid to a company for the construction of Civilian Pay Unit (CPU) at the Kaduna office of the Ministry. This was part of the payment for the project totaling ₦59,887,641.79 (Fifty-nine million, eight hundred and eighty-seven thousand, six hundred and forty-one naira seventy-nine kobo) in which the total sum of ₦49,570,984.99 (Forty-nine million, five hundred and seventy thousand, nine hundred and eighty-four naira, ninety-nine kobo) was paid to the contractor and this represented more than 80% of the contract sum. However, when the site was inspected in company of the Engineering Section of the Ministry, the job claimed to have been done was assessed to be 65%.

The contractor did not adhere to the specification in the Bill of Quantities (BOQ) regarding the roofing sheets. The company used 0.45mm Flack roofing sheets instead of the specified 0.55mm. Due to the non compliance with this instruction, the calculated sum of ₦1,464,120.00 (One million, four hundred and sixty-four thousand, one hundred and twenty naira) was found to have been lost by the government. Also the contractor was found to have abandoned the project on the receipt of the 4th (fourth) payment of ₦8,600,160.41 (Eight million, six hundred thousand, one hundred and sixty naira, forty-one kobo) which was the amount paid through this payment voucher.

The Ministry did not adhere to the provision of the Public Procurement Act (49)(1)(a) which states the criteria for the evaluation and the choice of the contractor as “the qualification, experience, reliability, professional and managerial competence of the Consultant and the service provider and the personnel to be involved in providing the services”.

The Permanent Secretary had been requested to refund the total contract sum of ₦59,887,641.79 (Fifty-nine million, eight hundred and eighty-seven thousand, six hundred and forty-one naira seventy-nine kobo) in compliance with the Financial Regulation 3104(ii) which states that “where a contractor present a false certificate of completion and is paid, he shall be given 21 (twenty-one) 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 Crimes Commission for prosecution.

All the issues raised had been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III/6 of 25th April, 2013. His response is still being awaited at the time of compiling this report in April, 2013.

(k) At the Ministry of Defence, Headquarters, Abuja, 15 (fifteen) payment vouchers for amounts totalling ₦6,449,460.00 (Six million, four hundred and forty-nine thousand, four hundred and sixty naira) and 5 (five) payment vouchers for the

total sum of ₦19,483,635.68 (Nineteen million, four hundred and eighty-three thousand, six hundred and thirty-five naira, sixty-eight kobo) raised under Recurrent and Capital Expenditure Votes respectively, were not produced for my audit inspection.

The Permanent Secretary was requested through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.II/7 dated 25th September, 2012 to produce these vouchers within 21 (twenty-one) days since September, 2012, otherwise recover the total sum of ₦25,933,095.68 (Twenty-five million, nine hundred and thirty-three thousand and ninety-five naira, sixty-eight kobo) and furnish my Office with the recovery particulars. His response is still being awaited.

NIGERIAN NAVY

6.12 At the Nigerian Navy, Central Naval Command, Yenogoa, the sum of ₦1,510,000.00 (One million, five hundred and ten thousand naira) was paid to an officer on 11th April, 2012 for procurement of Medical Equipment and Consumables required at the headquarters Sick Bay, Yenogoa, Bayelsa State. During an audit visit to the Sick Bay, it was discovered that there were no Medical Equipment, drugs, or any record of the receipt and issue of the procured items. Apparently, the medical equipment and consumables paid for were never actually procured, contrary to Financial Regulation 708 which states that "On no account should payment be made for service not yet performed or for goods not yet supplied".

Also, this irregular procurement method contravened the Treasury Circular Ref. No. TRY/A2&B3/2009/OAGF/CAD/026/V of 24th March, 2009 which stipulates that "all Accounting officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contract".

The Permanent Secretary has been requested to recover the sum of ₦1,510,000.00 (One million, five hundred and ten thousand naira) and forward the recovery particulars. In addition, disciplinary action in consonance with Financial Regulation 3104 should be instituted against the officer who approved this transaction for payment.

(b) The sum of ₦37,777,630.00 (Thirty-seven million, seven hundred and seventy-seven thousand, six hundred and thirty naira) was released to NNS Delta on 31st August, 2011 for the renovation of accommodations and construction of fence through direct labour. This practice contravened Financial Regulation 2007(i) which states that "In order to ensure transparency and accountability, achievement of value for money, economy and efficiency and equity and fairness, all procurement falling within the Bureau's threshold shall be by way of open competitive bidding". Furthermore, it was discovered that only a sum of ₦33,100,000.00 (Thirty-three million, one hundred thousand naira) was actually spent on the project, leaving the balance of ₦4,677,630.00 (Four million, six hundred and seventy-seven thousand, six hundred and thirty naira) unaccounted for. There was no evidence that this balance was paid to Treasury or otherwise disbursed.

The Permanent Secretary had been requested to recover the sum of ₦4,677,630.00 (Four million, six hundred and seventy-seven thousand, six hundred and thirty naira) and furnish recovery particulars for audit verification.

All the issues raised had been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.I/NN/AIR/VOL.V/3 of 29th April, 2013. His response is still being awaited at the time of compiling this report in May, 2013.

(c) At the Nigerian Navy, Calabar, it was observed that a sum of ₦2,920,000.00 (Two million, nine hundred and twenty thousand naira) was paid to an officer on payment voucher No. 51 dated 31st October, 2012 for the purchase of Sports wears. During stock verification, neither the Sports wears nor store documents such as Store Receipt Voucher, Store Ledger, Store Issue Voucher and Requisition Form were produced to show that the Sports wears were taken on charge and issued out. To all intents and purposes, this appear to have not been executed, as the sports wears purportedly procured with this fund could not be accounted for.

The Permanent Secretary was requested to recover the sum of ₦2,920,000.00 (Two million, nine hundred and twenty thousand naira) from the officer, pay back to Treasury and forward recovery particulars for audit verification.

(d) At the Nigerian Navy, Eastern Command, Sapele, ₦8,020,000.00 (Eight million, twenty thousand naira) worth of assorted store items were purportedly purchased between May and December, 2012. However, the store-keeper could not produce any document such as Store Ledger, Bin Cards, Store Issue Voucher, Store Receipt Voucher as evidence that the said store items were actually supplied, received and taken on charge or issued out, contrary to Financial Regulation 2402 which specifies that "On all payment vouchers for the purchase of stores, except as provided in sub-section 2402(ii) of this Regulation, the store-keeper must certify that the stores have been received and taken on charge in the Stores Ledger quoting the stores receipts voucher number and attaching the original copy of the store receipt voucher to the original L.P.O.". The absence of these required store documents made it difficult for this Office to accept that the store items were actually supplied.

The Permanent Secretary has been requested to produce verifiable evidence of the supply and distribution or consumption of these items or recover the total sum of ₦8,020,000.00 (Eight million, twenty thousand naira), pay back to Treasury and forward recovery particulars for audit verification.

All the issues raised were communicated to the Permanent Secretary, Ministry of Defence through my Audit Inspection Report Ref. No. OAuGF/LJS.1/NN/AIR/VOL.V/6 of 29th April, 2013. His response is still being awaited.

NIGERIA PRISONS SERVICE

6.13 At the Nigeria Prisons Service, Headquarters, Abuja:

(a) Fifty-two (52) payment vouchers for amounts totalling ₦28,038,077.62 (Twenty-eight million, thirty-eight thousand, seventy-seven naira, sixty-two kobo) paid under the Recurrent Expenditure Vote between May and December, 2012 could not be produced for audit examination as at the time of audit inspection in February, 2013. Instead, substitute (TF 72) were presented in their place. No reason was given for not presenting the original vouchers.

This is contrary to Financial Regulation 601 which states that "All payment entries in the Cash Book shall be vouched for on one of the prescribed Treasury forms. Vouchers shall be made out in favour of the person or persons to whom the money is actually due. Under no circumstance shall a cheque be raised or cash paid for services for which a voucher has not been raised". It was therefore difficult to accept the expenditure on them as legitimate charges against public funds.

The Permanent Secretary had been requested to kindly produce the 52 (fifty-two) vouchers for audit, otherwise recover the total sum of ₦28,038,077.62 (Twenty-eight million, thirty-eight thousand, seventy-seven naira, sixty-two kobo), furnishing recovery particulars for audit verification.

(b) Personal advances totalling ₦32,203,371.00 (Thirty-two million, two hundred and three thousand, three hundred and seventy-one naira) granted to various officers of the Nigeria Prisons Service between July and December, 2012 had not been retired at the time of audit inspection in February, 2013.

This practice contravened Financial Regulation 1420 which states that "It is the responsibility of all Accounting officers to ensure that all advances granted to officer are fully recovered".

The Permanent Secretary had been requested to compel the officers concerned to retire the advances within 14 (fourteen) days or recover the total sum of ₦32,203,371.00 (Thirty-two million, two hundred and three thousand, three hundred and seventy-one naira) from them and furnish recovery particulars for audit verification.

(c) Thirty-three (33) payment vouchers for amounts totalling ₦16,004,350.00 (Sixteen million, four thousand, three hundred and fifty naira) which were raised to pay for the supply of office equipment, furniture etc. were wrongly charged to the subhead for Local Travels and Transport, under the Recurrent Expenditure vote.

This contravened 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 to a vote shall be disallowed". Also, the act contravened Financial Regulation 316 (iii and (iv) which states that "virement from one Head of Account in Capital Expenditure estimates shall not be allowed and vice versa. All applications for virement shall be collated by the Minister of Finance and submitted to National Assembly for approval before virement warrant shall be issued".

The Permanent Secretary has been requested to refund the total sum of ₦16,004,350.00 (Sixteen million, four thousand, three hundred and fifty naira) to treasury and forward relevant refund particulars for audit verification.

The issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/NPS/AIR/VOL.1/2 of 12th April, 2013. His response is being awaited.

NIGERIA IMMIGRATION SERVICE

6.14 An amount of ₦8,260,568.00 (Eight million, two hundred and sixty thousand, five hundred and sixty-eight naira) was expended by the Nigeria Immigration Service, Abuja to fund the procurement of diesel for the Federal Ministry of Interior, payment of contingencies and honorarium and Duty Tour Allowances and Estacode Allowances of members of staff of the Ministry for the period December, 2011 to June, 2012.

This practice contravened the provisions of Circular Ref. No. SGF.6/VIL of 8th May, 2008 which stipulates that "the practice of Ministers and Ministries accepting or requesting for funds and financial support of any form, including loans and purchase of vehicles from the Parastatals under their supervision should be stopped henceforth. Chief Executives of Parastatals will be held accountable for such lapses including the provision of facilities and vehicles to Ministers of Ministries. Every effort should be made by the MDAs to prudently manage their resources within existing regulations to avoid attracting appropriate sanctions as such violation of extant Financial Law and Regulations constitute criminal offences".

The Comptroller-General of Immigration had been requested to explain the contravention, recover the total sum of ₦8,260,568.00 (Eight million, two hundred and sixty thousand, five hundred and sixty-eight naira) from the Ministry of Interior and forward recovery particulars for audit verification.

(b) Amounts totalling ₦6,777,450.00 (Six million, seven hundred and seventy-seven thousand, four hundred and fifty naira) paid to members of staff of the service as non personal advances for procurement of store items and services such as acquisition of computer accessories, renovation of building, fumigation of office blocks, reactivation of bore hole, repair of vehicles, installation and commissioning of Transformer.

This act contravened an existing Federal Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V of 24th March, 2009 which states that "All Accounting officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through contract award". Moreover, such practices distract the officers from their normal official engagement.

The Comptroller-General of Immigration has been requested to explain the deliberate irregularity.

(c) Nine (9) payment vouchers for amounts totalling ₦11,252,297.88 (Eleven million, two hundred and fifty-two thousand two hundred and ninety-seven naira, eighty-eight kobo) were raised to pay 2 (two) contractors for the supply of Diesel, without being supported by letters of award, contractual agreement and store receipt vouchers as evidence of being receipted into the store and consequently taken on store ledger charge. The irregularity was a clear violation of Financial Regulation 2402 (i) which stipulates that "on all payment vouchers for the purchase of stores except as provided in sub-section (ii) of this Regulation, the Store-keeper must certify that the stores have been received and taken on charge in the store ledger quoting the store receipt voucher number and attaching the original copy of the store receipt voucher to the L.P.O".

Also, the act contravened 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 Order, Invoices, Special letters of authority, time sheet etc".

The Comptroller-General of Immigration has been requested to substantiate these payments by furnishing me with all the relevant documents relating to these transactions or refund the total sum of ₦11,252,297.88 (Eleven million, two hundred and fifty-two thousand two hundred and ninety-seven naira, eighty-eight kobo).

(d) At the Nigeria Immigration Service, Abuja, an audit examination of the expenditure on Personnel Costs through E-payment mandates revealed that some payments made during the periods January to December, 2011 and January to June 2012 for amounts totalling ₦472,034,525.34 (Four hundred and seventy-two million, thirty-four thousand, five hundred and twenty-five naira thirty-four kobo) and ₦123,221,656.00 (One hundred and twenty-three million, two hundred and twenty-one thousand, six hundred and fifty-six naira) respectively, for the settlement of Overhead expenses were wrongly charged to the Personnel Costs vote.

This practice contravened 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".

Both the mandates and corresponding payment vouchers for the payments totalling ₦595,256,181.34 (Five hundred and ninety-five million, two hundred and fifty-six thousand, one hundred and eighty-one naira, thirty-four kobo) paid between January 2011 and June, 2012 were not presented for audit examination, contrary to Financial Regulation 110 and Section 85(2) of the Constitution of the Federal Republic of Nigeria 1999, which stipulate that my representatives shall have free access to all records, files, accounts etc.

The Comptroller-General was requested to produce the authority for the diversion of the funds, the payment mandates and the payment vouchers for audit examination. His response is still being expected.

(e) Similarly amounts totalling ₦857,651,222.05 (Eight hundred and fifty-seven million, six hundred and fifty-one thousand, two hundred and twenty-two naira five kobo) provided for the operational running costs of Nigeria Immigration Attaches in Nigerian Missions abroad were wrongly charged to the Personnel Costs votes. Included in this was the sum of ₦449,745,300.00 (Four hundred and forty-nine million, seven hundred and forty-five thousand, three hundred naira) specifically meant for such services as Local Travel and Transport, Telephone, Stationeries, Procurement of Furniture and Equipment, Motor vehicles etc.

This practice contravened 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".

No Monthly Returns of Expenditure from these foreign missions were rendered as required by 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. The monthly returns must be supported with copies of paid vouchers".

The Comptroller-General has been requested to produce the authority for the virement and compel the foreign posts to render appropriate returns as demanded by the Financial Regulations. His response is being awaited.

(f) During the audit examination of the Personnel Costs Cashbook maintained at Nigeria Immigration Service, it was observed that 11 (eleven) payment vouchers for amounts totalling ₦153,731,293.50 (One hundred and fifty-three million, seven hundred and thirty-one thousand, two hundred and ninety-three naira fifty kobo) were not produced for audit examination.

Consequently, the Comptroller-General was requested through my Audit Inspection Report Ref. No. OAuGF/LJS.1/NIS/AIR/VOL.11 dated 15th April, 2013 to kindly produce the payment vouchers for audit or refund the total sum of ₦153,731,293.50 (One hundred and fifty-three million, seven hundred and thirty-one thousand, two hundred and ninety-three naira fifty kobo) and furnish relevant recovery particulars for verification. His response is being awaited.

(g) During the audit examination of on-payment deduction from personnel cost for the year 2011, it was observed that PAYE deductions remitted via mandates to Boards of Internal Revenue in different states amounted to ₦1,556,416,772.90 (One billion, five hundred and fifty-six million, four hundred and sixteen thousand, seven hundred and seventy-two naira, ninety kobo).

Similarly, between January and June, 2012, a total sum of ₦760,678,122.67 (Seven hundred and sixty million, six hundred and seventy-eight thousand, one hundred and twenty-two naira, sixty-seven kobo) was deducted as PAYE tax, out of which ₦117,017,204.29 (One hundred and seventeen million, seventeen thousand,

two hundred and four naira, twenty-nine kobo) was receipted, leaving an unreceipted balance of ₦643,660,918.38 (Six hundred and forty-three million, six hundred and sixty thousand, nine hundred and eighteen naira, thirty-eight kobo)

The Comptroller-General has been requested to furnish evidence of the remittance of the outstanding revenue totalling ₦1,888,119,554.34 (One billion, eight hundred and eighty-eight million, one hundred and nineteen thousand, five hundred and fifty-four naira, thirty-four kobo) to the various States Boards of Internal Revenue. His response is still being awaited.

(h) In February and May, 2012, there was over-payments to the Benue State Board of Internal Revenue (BSBIR) totalling ₦2,018,540.44 (Two million, eighteen thousand, five hundred and forty naira, forty-four kobo) while in April, 2012, there was an under-payment of ₦130,921.52 (One hundred and thirty thousand, nine hundred and twenty-one naira, fifty-two kobo) to the same Benue State Board of Internal Revenue, thereby resulting in a net over-payment of ₦1,887,618.92 (One million, eight hundred and eighty-seven thousand, six hundred and eighteen naira, ninety-two kobo). These amounts were not officially receipted by the Benue State Board of Internal Revenue.

The Comptroller-General had therefore been requested through my Audit Inspection Report Ref. No. OAuGF/LJS.1/NIS/AIR/VOL.II/1 dated 15th April, 2013 to recover the total sum of ₦1,887,618.92 (One million, eight hundred and eighty-seven thousand, six hundred and eighteen naira, ninety-two kobo) from the Benue State Board of Internal Revenue and furnish recovery particulars for my verification.

All issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref OAuGF/GM/ISNP/IMM/VOL.1/51 dated 28th September, 2012. However, his response is still being awaited.

6.15 At Nigerian Immigration Service, Rivers State Command, Port Harcourt, it was observed that:-

Amounts totaling ₦2,435,000.00 (Two million, four hundred and thirty-five thousand naira) released to 4 (four) members of the Authority between November and December 2012 to incur expenses (AIE) was discovered to have remained unspent as at January 2013. No evidence was produced to show that the money was paid back to Treasury.

In another development, payment vouchers totaling ₦2,367,000.00 (Two million, three hundred and sixty-seven thousand naira) were raised for disbursement but withdrawn thereafter. However, Treasury Receipt Book 6 as evidence of remittance of this sum to Treasury was not produced for audit examination.

The Permanent Secretary has been communicated to comment on the unspent balance of ₦2,435,000.00 (Two million, four hundred and thirty-five thousand naira) with documentary evidence. He was also requested to produce evidence of remittance to Treasury the sum of ₦2,367,000.00 (Two million, three hundred and sixty-seven thousand naira). His response is being awaited.

CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE

6.16 At the Customs, Immigration and Prisons Pension Office, Abuja the following observations were made:-

(a) Forty-nine (49) payment vouchers for amounts totalling ₦684,223,445.57 (Six hundred and eighty-four million, two hundred and twenty-three thousand, four hundred and forty-five naira, fifty-seven kobo) raised between January and June 2012 for the payment of pension arrears and gratuities were not produced for audit inspection.

Similarly, 12 (twelve) payment vouchers for amounts totalling ₦2,573,295.00 (Two million, five hundred and seventy-three thousand, two hundred and ninety-five naira) raised between 2nd April, and 31st October, 2012 for the payment of Duty Tour Allowances, Cash Advances to purchase audit pencil, maintenance of motor vehicle and furniture etc. were not produced for my audit inspection.

The Permanent Secretary had been requested to kindly produce all the payment vouchers for my examination, otherwise to recover the total sum of ₦2,573,295.00 (Two million, five hundred and seventy-three thousand, two hundred and ninety-five naira) from the recipients and forward recovery particulars for audit verification.

(b) Three (3) payment vouchers for amounts totalling ₦78,945,756.23 (Seventy-eight million, nine hundred and forty-five thousand, seven hundred and fifty-six naira, twenty-three kobo) were raised between April and May, 2012 for the payment of Pension Arrears without relevant supporting documents such as list of pensioners with respective amounts to be paid, the mandates for the payment, application from the pensioners, and computation/sheets.

This act contravened 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 Order, Invoices, Special letters of authority, time sheet etc”.

The Permanent Secretary had been requested to produce all the relevant documents for audit, failing which the total sum of ₦78,945,756.23 (Seventy-eight million, nine hundred and forty-five thousand, seven hundred and fifty-six naira, twenty-three kobo) should be recovered and recovery particulars forwarded for audit verification.

All the issues raised had been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/CIPPO/AIR/VOL.1/3 dated 29th January, 2013. His response is still being expected.

SECTION 7

FEDERAL CAPITAL ADMINISTRATION AND AREA COUNCILS

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS

LEGAL SERVICES SECRETARIAT

7.01 During the audit examination of accounting and other records maintained by the FCTA Legal Service Secretariat, the following observations were made:-

(a) Three (3) staff members who were paid standing imprests between January and December, 2012 for amounts totalling ₦31,100,000.00 (Thirty-one million, one hundred thousand naira) failed to fully retire these advances on or before 31st December, 2012 as stipulated in Financial Regulation 1011(i) which states that "All standing imprests must be retired on or before 31st December of the financial year in which they are issued….".

The Permanent Secretary has been informed of the anomaly and was asked to explain the flagrant disregard of the Financial Regulation.

(b) Contrary to the Circular letter No. TRY/A2&B2 OF 2010 and OAGF/CAD/026/V of 12th May, 2010 which stipulates that "All local procurement of Stores and services which are above ₦200,000.00 (Two hundred thousand naira) shall be made only through the award of contracts", the Legal Services Secretariat granted Cash advances to 15 (fifteen) staff members between February and May, 2012 to procure assorted items and services for amounts totalling ₦25,563,890.00 (Twenty-five million, five hundred and sixty-three thousand, eight hundred and ninety naira). The procedure also contravened Financial Regulation 2302(ii) which stipulates that "On no account shall special imprest or cash advances be used in place of Local Purchase Order or Job Order for the procurement of Stores locally".

The attention of the Permanent Secretary has been drawn to this infringement of laid down rule and regulations and his reaction is still being awaited.

(c) Cash advances were granted to fourteen (14) staff members between February and December, 2012 to procure goods and services for amounts totalling ₦19,810,915.00 (Nineteen million, eight hundred and ten thousand, nine hundred and fifteen naira), but these advances were yet to be retired as at the time of audit inspection in March, 2013 contrary to the Financial Regulation No. 1420.

The Permanent Secretary has been requested to ensure that all the advances are fully retired by the affected staff, otherwise recover the sum of ₦19,810,915.00 (Nineteen million, eight hundred and ten thousand, nine hundred and fifteen naira) from them, forwarding recovery particulars for verification.

(d) Withholding Taxes (WHT) totalling ₦14,415,252.00 (Fourteen million, four hundred and fifteen thousand, two hundred and fifty-two naira), and Value Added Taxes (VAT) totalling ₦8,600,274.00 (Eight million, six hundred thousand, two hundred and seventy-four naira) deducted from 81 (Eight-one) companies who

supplied goods and services to the Secretariat between January and December, 2012, were not remitted to the Federal Inland Revenue Service as required by Financial Regulation 235 which stipulate that "Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

The Permanent Secretary has been requested to remit the total sum of ₦23,015,526.00 (Twenty-three million, fifteen thousand, five hundred and twenty-six naira) to the Tax Authority immediately, forwarding the relevant particulars for audit verification.

(e) Payments made by the Secretariat between January and November, 2012 totalling ₦79,638,471.15 (Seventy-nine million, six hundred and thirty-eight thousand, four hundred and seventy-one naira, fifteen kobo) which were reflected in the Bank Statement for the Overhead Expenditure, were not reflected in the relevant Cash book. As a result of this, the total monthly debits on the Overhead Cash book was grossly understated, contrary to the stipulation in Financial Regulation 806.

(f) Between February and December, 2012, the Legal Services Secretariat alleged to have disbursed a total sum of ₦6,800,000.00 (Six million, eight hundred thousand naira) on the monthly fueling of its 19 (nineteen) Utility vehicles at the rate of ₦850,000.00 (Eight hundred and fifty thousand naira) per month for 8 (eight) months. This expenditure would appear to be on the high side as it was not possible to verify the authenticity of the payment since the organization failed to keep relevant records such as the Vehicle Log Books, etc.

The attention of the Permanent Secretary has been drawn to this anomaly and his comments are being awaited.

(g) The Legal Services Secretariat failed to carry out monthly reconciliation of entries in the Cash book against the entries in the Bank Statement, contrary to the provisions of the Financial Regulation 716. As a result of this, payments made by the organization as recorded in the relevant Cash book between January and December, 2012 for amounts totalling ₦95,085,422.28 (Ninety-five million, eighty-five thousand, four hundred and twenty-two naira, twenty-eight kobo) were not reflected in the Bank Statements.

(h) Between February and December, 2012, 4 (four) staff members were paid overtime allowances totalling ₦10,059,146.65 (Ten million, fifty-nine thousand, one hundred and forty-six naira, sixty-five kobo) in cash, contrary to the E-payment system of the Federal Government as stipulated in the Federal Treasury Circular No. TRY/A8&B8/2008 of 24th October 2008 and Financial Regulations 631 and 632. The details of the computations of the overtime allowances paid to the staff were not made available for audit verification.

The Permanent Secretary has been requested to comment on the non-compliance with the laid down Regulation and also to justify the payment of the overtime allowances with relevant documents.

All the issues raised above have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCTA/2012/VOL.1/5 dated 8th April, 2013. His response is still being awaited as at the time of compilation of this report in July, 2013.

EDUCATION SECRETARIAT

7.02 The audit examination of the accounting books and records maintained at the Education Secretariat of the Federal Capital Territory Administration, revealed the following:-

(a) Cash advances totalling ₦9,876,500.00 (Nine million, eight hundred and seventy-six thousand, five hundred naira) were granted to 12 (twelve) staff members between April and December, 2012 to execute various jobs instead of utilizing the contract award process. This procedure contravenes paragraph 3 of the Accountant-General of the Federation's Circular Letter Nos. TRY/A2&B2/2009 and OAGF/CAD/026/V of 24th March, 2009 which stipulates that "All procurement of Stores and Services exceeding ₦200,000.00 shall be made only through the award of contracts".

(b) A total sum of ₦52,264,490.00 (Fifty-two million, two hundred and sixty-four thousand, four hundred and ninety naira) was recklessly disbursed as advances to 242 (two hundred and forty-two) staff members during the year under review to enable them procure goods and services which ought to have been made through contract award process. Out of the amount, ₦17,856,490.00 (Seventeen million, eight hundred and fifty-six thousand, four hundred and ninety naira) were yet to be retired as at the time of audit inspection. Eighteen (18) of the affected officers were granted multiple cash advances totalling ₦20,651,507.00 (Twenty million, six hundred and fifty-one thousand, five hundred and seven naira) which were yet to be retired.

The anomalies have been communicated to the Permanent Secretary who was asked to ensure that the advances were immediately retired by the affected officers, forwarding retirement particulars for audit verification.

(c) The audit examination of contract payment vouchers revealed that the mandatory 5% Withholding Tax (WHT) amounting to ₦1,010,356.61 (One million, ten thousand, three hundred and fifty-six naira, sixty-one kobo) and 5% Value Added Tax (VAT) for ₦889,236.48 (Eight hundred and eighty-nine thousand, two hundred and thirty-six naira, forty-eight kobo) both totalling ₦1,899,593.09 (One million, eight hundred and ninety-nine thousand, five hundred and ninety-three naira, nine kobo) were not deducted from payments made to 6 (six) contractors between August and December, 2012.

The Permanent Secretary has been asked to comply with the provision of Financial Regulation 235 which stipulates that "Deduction for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service". The contractors should be made to refund the sum of ₦1,899,593.09 (One million, eight hundred and ninety-

nine thousand, five hundred and ninety-three naira, nine kobo) to the Federal Inland Revenue Service, forwarding receipt particulars for audit verification.

(d) At the Education Secretariat Stores Section, it was revealed that valuable Store items procured between February and December, 2012 for amounts totalling ₦18,756,140.00 (Eighteen million, seven hundred and fifty-six thousand, one hundred and forty naira) were not taken on Store Ledger charge, contrary to Financial Regulations 2106 and 2402(i) which stipulate that "Every officer charged with responsibility as defined in FR 2402 and 2303 will ensure that proper Store Ledgers are maintained to record all Receipts and Issues from the Store". "On all payment vouchers for the purchase of Stores except as provided in the sub-section of this Regulation, the Storekeeper must certify that the Stores have been received and taken on charge in the Store Ledger quoting the Stores Receipt voucher number and attaching the original copy of the Store Receipt Voucher to the original LPO".

The Store was manned by an inexperienced officer who found it very difficult to maintain basic Store records. Therefore, it was impossible to conduct a full physical audit survey of the Store House because proper records were not maintained.

(e) Between June and December 2012, 9 (nine) payment vouchers were raised in favour of an officer for ₦30,095,400.00 (Thirty million, ninety-five thousand, four hundred naira) to enable her carry out some services which could have been executed through contract awards. Some of the payments made were in form of cash advances while others were executed through direct payments namely; conducting Annual Schools Census; Integration of FCT School Mapping Data; Development of E-education etc.

Audit scrutiny of the relevant payment vouchers revealed the following anomalies:-

(i) There was no documentary evidence to support various disbursements.

(ii) Cash advances granted for procurement of goods and services were not retired, contrary to the provision of Financial Regulations 603 and 1420.

The Permanent Secretary has been asked to produce authentic documents to support all the disbursements and ensure that the advances are fully retired. Otherwise, the officer should be asked to refund the total sum of ₦30,095,400.00 (Thirty million, ninety-five thousand, four hundred naira) advanced to her.

All the issues raised have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCTA/2012/VOL.1/10 dated 25th April, 2013. His comments and reactions are still being awaited as at the time of compilation of this report in July, 2013.

ASO RADIO AND TELEVISION BROADCASTING CORPORATION, ABUJA

7.03 At Aso Radio and Television Broadcasting Corporation, Abuja, it was observed that:-

(a) Remittances relating to the Value Added Taxes (VAT) and Withholding Taxes (WHT) deducted from the payments made to 14 (fourteen) contractors who supplied goods and services to the Radio House between May and 31st October, 2011 totalling ₦2,636,305.23 (Two million, six hundred and thirty-six thousand, three hundred and five naira, twenty-three kobo) comprising of VAT ₦1,309,499.47 (One million, three hundred and nine thousand, four hundred and ninety-nine naira, forty-seven kobo) and WHT ₦1,326,805.76 (One million, three hundred and twenty-six thousand, eight hundred and five naira, seventy-six kobo) were not made to the Federal Inland Revenue Service, contrary to Financial Regulation 235 which stipulates that "Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

(b) Cash advances granted to 5 (five) staff members between February and August, 2011 for amounts totalling ₦1,069,562.65 (One million, sixty-nine thousand, five hundred and sixty-two naira, sixty-five kobo) were not retired at the time of writing this report in June, 2013, 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".

(c) Between March and December, 2011, Aso Radio claimed to have paid honoraria and sitting allowances totalling ₦4,398,000.00 (Four million, three hundred and ninety-eight thousand naira) to 3 (three) artists. The payments were made for documentary and jingles produced by the Artistes for Board Members.

Audit scrutiny of the 13 (thirteen) payment vouchers through which the payments were made revealed that the expenses were wrongly classified to the Vote on honoraria and there was no Board in existence in the organization at the time the expenses were incurred. This is a breach 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 the money is provided. Expenditure incorrectly charged to vote shall be disallowed".

Furthermore, the payment vouchers were not supported with relevant documents such as Invitation Letters to the Artistes and their letters of acceptance, Programmes produced, and details of charges to authenticate the payments, as stipulated in Financial Regulation 603.

(d) Fifty-three (53) payment vouchers raised between March and December, 2011 for amounts totalling ₦1,098,688.87 (One million, ninety-eight thousand, six hundred and eighty-eight naira, eighty-seven kobo) relating to the Overhead Expenditure Account were not produced for audit examination.

The Permanent Secretary has been asked to produce the vouchers to authenticate the payments, otherwise, the expenditure incurred will not be accepted as a proper and legitimate charge against public funds.

(e) Standing Imprests granted to staff members of Aso Radio for amounts totalling ₦3,540,000.00 (Three million, five hundred and forty thousand naira) in 2011 remained unretired as at the time of audit inspection in September, 2012 contrary to the provision of Financial Regulation 1011(i) which stipulates that "All Standing Imprests must be retired on or before 31st December, of the Financial year in which they are issued, while Special Imprests shall be retired immediately the reason for which they were granted cease to exist".

(f) Ten (10) payment vouchers raised between February and October, 2011, for amounts totalling ₦622,906.43 (Six hundred and twenty-two thousand, nine hundred and six naira, forty-three kobo) were not posted into the Cash book, contrary to Financial Regulation 802 which stipulates 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. Receipt and payment vouchers shall be numbered consecutively, from No. 1 each month in the order in which the amounts are received or paid, and will be entered into the Cash book accordingly".

(g) Contract for the erection of Digital Bill Board was awarded to a company in Kaduna on 24th December, 2010 at a contract sum of ₦18,952,500.00 (Eighteen million, nine hundred and fifty-two thousand, five hundred naira). Mobilization fee of 15% amounting to ₦2,842,875.00 (Two million, eight hundred and forty-two thousand, eight hundred and seventy-five naira) was paid to the contractor.

Records in the contract file indicated that 50% of the contract had been executed. However, audit visit to site of the project revealed that no such job as erection of Digital Bill Board was ever carried out. Investigation showed that the materials for the jobs have arrived and that they were awaiting installation. It was gathered that the contractor's bill for payment of the outstanding balance of ₦16,109,625.00 (Sixteen million, one hundred and nine thousand, six hundred and twenty-five naira), had been sent for approval as one of the matured bills. This procedure contravenes the provision of the Financial Regulations No. 3104(ii) which stipulates that "where a contractor presents a false Certificate of Completion and is paid, he shall be given 21 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 Financial crimes Commission (EFCC) for prosecution.

The attention of the Permanent Secretary was drawn to the procedural lapses and he has been asked to ensure the execution of the contract or recover from the contractor the amount paid for job not executed; as well as apply the provision of the Regulation as appropriate, forwarding recovery particulars to me for audit verification.

(h) The contract for the erection of Standard Bill Board was awarded to a company in Kaduna on 24th December, 2010 at a contract sum of ₦5,691,000.00 (Five million, six hundred and ninety-one thousand naira). Audit visit to the project

site revealed that no such Standard Bill Board had been erected even though full payment of the contract sum had been made to the contractor. This in effect, means that payment was made by Aso Radio for job not executed. This is a clear contravention of Financial Regulation 3104(iii) which stipulates that "A Public officer who fraudulently pays money to a contractor for a job not executed, shall be required to refund in full the amount wrongly paid and shall be removed from that schedule and the matter referred to the Economic and Financial Crimes Commission for prosecution".

The Permanent Secretary has been requested to enforce the provision of this Regulation immediately and forward recovery particulars for my verification. His reaction is still being awaited.

(i) Cash advances granted to 71 (seventy-one) officers of Aso Radio for amounts totalling ₦3,804,550.00 (Three million, eight hundred and four thousand, five hundred and fifty naira) during the year under review were yet to be retired at the time of writing this report, 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 attention of the Permanent Secretary has been drawn to this anomaly and he was asked to ensure that the officers retire the advances immediately, otherwise recover from them the total sum of ₦3,804,550.00 (Three million, eight hundred and four thousand, five hundred and fifty naira) sending recovery particulars to me for audit verification.

(j) Fifteen (15) payment vouchers raised between January and December, 2011 for amounts totalling ₦3,368,154.10 (Three million, three hundred and sixty-eight thousand, one hundred and fifty-four naira, ten kobo) were not produced for audit examination. On account of this, I cannot accept the expenditure on such vouchers as proper and legitimate charges against public funds.

The Permanent Secretary has been asked to produce the payment vouchers for audit verification, otherwise refund the sum of ₦3,368,154.10 (Three million, three hundred and sixty-eight thousand, one hundred and fifty-four naira, ten kobo) to chest, forwarding treasury receipts to me for verification.

(k) Despite audit previous reports on the abuse of Cash advances being granted to staff members for the procurement of goods and services, in contravention of the Circular Letter issued by the Accountant-General of the Federation No. OAGF/CAD/026/V of 12th May, 2010, paragraph 3; the Aso Radio House granted Cash advances to 8 (eight) staff members to procure goods and services amounting to ₦3,083,960.00 (Three million, eighty-three thousand, nine hundred and sixty naira) instead of awarding contracts to deserving contractors after competitive bidding. The propriety of this irregular procurement procedure should be explained.

(l) Standing Imprests were granted to 8 (eight) staff members between August, 2011 and December, 2012 for amounts totalling ₦960,000.00 (Nine hundred and sixty thousand naira). These imprests were yet to be retired as at the time of writing this report in June, 2013, contrary to Financial Regulation 1011(i) which stipulates

that "All Standing Imprests must be retired on or before 31st December of the financial year in which they were issued.

The attention of the Permanent Secretary has been drawn to the anomaly and he was asked to explain why the Television House persistently chooses to disregard Government Rules and Regulations. The Standing Imprest must be fully retired, quoting relevant particulars for audit verification.

All the issues raised have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCTA/2012/VOL.1/9 dated 25th April, 2012. His comments and action are still being awaited.

URBAN AND REGIONAL PLANNING TRIBUNAL

7.04 At the Federal Capital Territory Authority Urban and Regional Planning Tribunal, the following observations were made:

(a) Deduction in respect of Withholding Taxes (WHT) for ₦317,895.00 (Three hundred and seventeen thousand eight hundred and ninety-five naira) and Value Added Taxes (VAT) for ₦317,895.00 (Three hundred and seventeen thousand eight hundred and ninety-five naira) totalling ₦635,790.00 (Six hundred and thirty-five thousand, seven hundred and ninety naira) made from payments to 25 (twenty-five) contractors who supplied goods and services to the Tribunal between January and December 2012 were not remitted to the Federal Inland Revenue Services (FIRS) as stipulated in Financial Regulation 235.

The Permanent Secretary has been requested to remit the sum of ₦635,790.00 (Six hundred and thirty-five thousand, seven hundred and ninety naira) to the Tax Authority, forwarding remittance particulars for audit verification.

(b) Cash advances granted to 2 (two) staff members between June and December, 2012 totalling ₦379,500.00 (Three hundred and seventy-nine thousand, five hundred naira) were yet to be retired as at the time of writing this report in April 2013, contrary to the stipulation in Financial Regulation 1420.

(c) Between March and December, 2012, a staff of the Tribunal was granted cash advances totalling ₦2,327,178.60 (Two million, three hundred and twenty-seven thousand, one hundred and seventy-eight naira, sixty kobo) to procure goods and services in contravention of the Treasury Circulars Nos. TRY/A2B2/2010 and OAGF/CAD/026/V of 12th May, 2010 which stipulate that "All local procurement of stores and services which are above ₦200,000.00 (Two hundred thousand naira) shall be made only through the award of contract".

The Permanent Secretary has been asked to explain the flagrant breach of the extant Regulation. His response is being awaited.

The observations were reported to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCTA/2012/VOL.1/6 dated 8th April 2013. His response is still being awaited as at the time of compiling this report in July, 2013.

FCT TRANSPORT SECRETARIAT

7.05 At the Federal Capital Territory Transport Secretariat, the following observations were made:-

(a) Between February and December 2012, 68 (sixty-eight) members of staff were granted cash advances totalling ₦240,121,887.00 (Two hundred and forty million, one hundred and twenty-one thousand, eight hundred and eighty-seven naira) and these advances were yet to be retired as at the time of writing this report in March 2013, contrary to Financial Regulations 1405, 1419 and 1420 which emphasized prompt retirement of advances granted to public officers.

The Permanent Secretary has been requested to recover these advances en-bloc from the affected staff, forwarding the recovery particulars for audit verification.

(b) Between March and December, 2012, 14 (fourteen) officers were granted advances for the procurement of various office items and services totalling ₦9,168,553.00 (Nine million, one hundred and sixty-eight thousand, five hundred and fifty-three naira) instead of the award of contracts to reputable contractors who would have paid VAT and WHT Taxes amounting to ₦916,855.30 (Nine hundred and sixteen thousand, eight hundred and fifty-five naira, thirty kobo) to the Federal government, contrary to Financial Regulation 2944.

The advances were yet to be retired as at the time of writing this report in March, 2013, and Government has lost ₦916,855.30 (Nine hundred and sixteen thousand, eight hundred and fifty-five naira, thirty kobo) which would have accrued as tax revenue.

The Permanent Secretary has been asked to comment on this irregularity and to ensure that such violation of extent regulation is stopped forthwith. His response is being awaited.

(c) Special imprests totalling ₦3,800,000.00 (Three million, eight hundred thousand naira) which were granted to a staff of the Transport Secretariat between March and December, 2012 were yet to be retired at the time of writing this report in March, 2013, contrary to Financial Regulation 1004(i) (b).

(d) Contrary to the Federal Government E-payment Circular No. TRY/A8&B8&OAGF/CAD/026/VOL.II/465 of 22nd October, 2008, the Transport Secretariat paid a whooping sum of ₦10,613,300.00 (Ten million, six hundred and thirteen thousand, three hundred naira) in cash as standing imprests to its staff members in 2012. The amounts were yet to be retired as at the time of writing this report.

The money was initially paid to a Senior Executive Officer who later distributed the money to other staff in cash, contrary to Financial Regulations 531 and 632.

(e) Donations totalling ₦1,025,000.00 (One million, and twenty-five thousand naira) were made to 7 (seven) organizations and individuals by the Transport Secretariat during the period under review. There were no evidences of the acknowledgement of these donations by the recipients. This implies that the organizations mentioned as recipients of donations may not have received the money. The Permanent Secretary has been requested to produce evidence of receipt by the organizations and individuals, otherwise refund to chest the sum of ₦1,025,000.00 (One million, and twenty-five thousand naira), forwarding payment particulars for verification.

The issues raised were conveyed to the Permanent Secretary through my audit Inspection Report Ref. No. OAuGF/FCT/2012/VOL.1/3 dated 12th March, 2013. His response is still being expected as at July 2013 when this report was compiled.

FCT AREA COUNCIL SECRETARIAT

7.06 During the audit of the accounts and records maintained at the FCT Area Council Secretariat, it was observed that:

(a) Taxes deducted from staff salaries under Pay-As-You-Earn (PAYE) and other deductions from contractors who supplied goods and services to the Council for Value Added Taxes (VAT) and Withholding Tax (WHT) totalling ₦12,031,736.66 (Twelve million, thirty-one thousand, seven hundred and thirty-six naira, sixty-six kobo) which were allegedly remitted to the Federal Inland Revenue Service were not supported by Federal Inland Revenue Service receipts to authenticate payment.

The Permanent Secretary has been requested to produce the relevant acknowledgement receipts from Federal Inland Revenue Service for audit verification.

(b) Audit examination of the Advances Ledger revealed that a total sum of ₦1,523,200.00 (One million, five hundred and twenty-three thousand, two hundred naira) cash advances granted to 7(seven) members of staff of the Secretariat between January and December, 2012 to procure office consumables and other services were yet to be retired as at the time of writing this report in June, 2013.

The Permanent Secretary has been requested to enforce immediate retirement, otherwise, recover fully the outstanding amounts from the personal emoluments of the recipients and furnish the recovery particulars for audit verification.

All the issues raised above have been conveyed to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCT/2012/VOL.1/4 dated 6th June, 2013. His response is still being expected.

FCTA SCHOLARSHIP BOARD

7.07 At the FCTA Scholarship Board, it was observed that there were serious differences between revenue figures in the Cash book and the Bank Statements. The total amount posted in the Cash book as revenue collected in the year under review was ₦10,963,940.00 (Ten million, nine hundred and sixty-three thousand, nine hundred and forty naira) while the amount reflected in the Bank Statement for the same period was ₦8,193,152.00 (Eight million, one hundred and ninety-three thousand, one hundred and fifty-two naira), leaving a difference of ₦2,770,788.00 (Two million, seven hundred and seventy thousand, seven hundred and eighty-eight naira).

(b) Differences were observed in the total amount of VAT and WHT posted in the Cash book amounting to ₦1,656,812.69 (One million, six hundred and fifty-six thousand, eight hundred and twelve naira, sixty-nine kobo) and the amount recorded in the Vote Book of ₦1,607,613.60 (One million, six hundred and seven thousand, six hundred and thirteen naira, sixty kobo). The difference of ₦49,199.00 (Forty-nine thousand, one hundred and ninety-nine naira) need to be accounted for.

(c) Cash advances granted to 6 (six) members of staff between April and December 2012, totalling ₦2,070,110.00 (Two million, seventy thousand, one hundred and ten naira) remained unretired as at the end of 2012 financial year in total disregard of Financial Regulation 1420. Some of these officers were granted multiple advances without retiring the previous ones.

(d) Six (6) payment vouchers for amounts totalling ₦664,672.87 (Six hundred and sixty-four thousand, six hundred and seventy-two naira, eighty-seven kobo) were not produced for audit inspection. Therefore, I cannot satisfy myself that the various payments were legitimate charges against public funds. The 6 (six) payment vouchers should be produced forthwith for audit.

(e) Treasury Circular No. TRY/A2&B2/2012 and OAGF/CAD/026/V of 12th May, 2010 stipulates that all local procurement of Stores and Services above ₦200,000.00 shall be made only through the award of contract. However, Cash advances were granted to members of staff for services and procurement amounting to ₦4,166,150.00 (Four million, one hundred and sixty-six thousand, one hundred and fifty naira) between February and November, 2012 in total disregard of the Treasury Circular.

The Permanent Secretary's response is being awaited.

FCT AREA COUNCIL SERVICE COMMISSION

7.08 During the examination of the books of account and other records maintained at the FCT Area Council Service Commission, the following were observed.

(a) The total amount of Internally Generated Revenue during the year was shown in the Bank Statement as ₦499,135.00 (Four hundred and ninety-nine thousand, one hundred and thirty-five naira) whereas the details posted into the relevant cash book showed ₦469,135.00 (Four hundred and sixty-nine thousand, one hundred and thirty-five naira) resulting in a difference of ₦30,000.00 (Thirty thousand naira).

(b) Another difference was observed between the Bank Statement relating to Access Bank and the Cash book. Fifteen (15) Debit entries in the Bank Statement totalling ₦18,462,177.50 (Eighteen million, four hundred and sixty-two thousand, one hundred and seventy-seven naira, fifty kobo) had no corresponding credit entry in the Cash book. No reconciliation was carried out to locate the differences contrary to Financial Regulation 806.

(c) The Area Council Commission maintained 2 (two) Accounts with the Fidelity Bank Plc and Access Bank Plc both of which charged interests on transactions to the tune of ₦15,593.60 (Fifteen thousand, five hundred and ninety-three naira, sixty kobo) and ₦43,008.75 (Forty-three thousand and eight naira, seventy-five kobo) respectively, contrary to Financial Regulation No. 734. The amounts involved should be recovered in full from the two Banks immediately and evidence of recovery forwarded for audit verification.

(d) Differences were observed between the total amount deducted as Value Added Taxes (VAT) and Withholding Taxes (WHT) in the payment vouchers and the total amount posted in the Cash book by ₦2,875,742.00 (Two million, eight hundred and seventy-five thousand, seven hundred and forty-two naira). The cumulative amount on the payment vouchers was ₦12,585,249.00 (Twelve million, five hundred and eighty-five thousand, two hundred and forty-nine naira) while the Cash book entries totaled ₦9,709,507.00 (Nine million, seven hundred and nine thousand, five hundred and seven naira). The schedule officer has been asked to reconcile the two figure and inform me for audit verification.

(e) Audit examination of the statutory deductions revealed that a total sum of ₦8,448,853.41 (Eight million, four hundred and forty-eight thousand, eight hundred and fifty-three naira, forty-one kobo) was deducted from staff salaries as PAYE. But there was no evidence that these money was remitted to the Federal Inland Revenue Service as required by Financial Regulations.

The Permanent Secretary has been asked to comment on this anomaly and forward Federal Inland Revenue Service receipts and other relevant documents to my Office for verification if the deduction has been remitted.

(f) During the examination of payment vouchers, it was observed that 3 (three) vouchers for amounts totalling ₦8,693,800.00 (Eight million, six hundred and ninety-three thousand, eight hundred naira) were paid without the supporting documents such as invoice, receipt, job orders, store receipt voucher etc, contrary to Financial Regulation 603(i).

(g) Contrary to the Treasury Circular letter No. TRY/A2&B2 of 2010 and OAGF/CAD/026/V of 12th May, 2010 (Paragraph 3) issued by the Accountant-General of the Federation, the Commission paid cash advances to 5 (five) staff to

procure goods totalling ₦5,051,700.00 (Five million, and fifty-one thousand, seven hundred naira), instead of awarding contracts through competitive bidding for the procurement. This also contravenes Financial Regulation 2944, which request quotation from at least 3 (three) contractors or suppliers before a job is given out.

(h) Sixteen (16) payment vouchers were raised in September, 2012 for amounts totalling ₦1,151,200.00 (One million, one hundred and fifty-one thousand, two hundred naira) and paid for staff training locally without relevant records to confirm that the training actually took place. There were no receipts issued for the course fees paid; no relevant attendance register of the trainees and evidence of certificate issued at the completion of the training courses. In the absence of these details, I find it difficult to accept the payments made as legitimate charges against public funds.

All the issues raised have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCTA/2012/VOL.1/3 dated 19th March, 2013. His reaction is still being awaited as at the time of compilation of this report on July, 2013.

ABUJA MUNICIPAL AREA COUNCIL

7.09 During the audit examination of the account and records maintained at the Abuja Municipal Area Council, Abuja, it was observed that:

(a) The Area Council deducted from its staff salaries a total sum of ₦36,120,631.77 (Thirty-six million, one hundred and twenty thousand, six hundred and thirty-one naira, seventy-seven kobo) as Pay-As-You-Earn (PAYE) for the period January to December, 2012. The Area Council failed to remit this sum to the Federal Inland Revenue Service as required by extant regulation.

The Hon. Chairman has been requested to remit the sum of ₦36,120,631.77 (Thirty-six million, one hundred and twenty thousand, six hundred and thirty-one naira, seventy-seven kobo) to the Federal Inland Revenue Service, forwarding relevant particulars for audit verification.

(b) A personnel audit was conducted on the entire staff of the Area Council between 30th December, 2012 and January, 2013. The result of the exercise revealed that 29 (twenty-nine) members of staff from 7 (seven) Departments failed to appear for the pay parade. The total amount of emoluments payable to those concerned per annum is ₦29,806,315.44 (Twenty-nine million, eight hundred and six thousand, three hundred and fifteen naira, forty-four kobo).

The Hon. Chairman has been requested to stop further payment of salaries and allowances to those concerned and to confirm that the absentee staff were not “ghost workers”.

(c) One hundred and ninety-four (194) payment vouchers raised and paid during the year under review for amounts totalling ₦359,391,457.02 (Three hundred and

fifty-nine million, three hundred and ninety-one thousand, four hundred and fifty-seven naira, two kobo) were not produced for audit verification. On account of this, I cannot certify that the expenditure incurred on them were legitimate charges against public funds.

The Hon. Chairman has been requested to produce the vouchers for audit examination.

(d) Between July to December, 2012 a total sum of ₦15,571,062.00 (Fifteen million, five hundred and seventy-one thousand, sixty-two naira) was paid to some members of staff as advances to procure goods and services for the Area Council. At the time of writing this report in June, 2013, the advances were yet to be retired, contrary to Financial Regulation 1420.

Moreover, the action of the Council contradicted the provision of the Establishment Circular No. TRX/A2/B2/2009 and Treasury Circular No. OAGF/CAD/026/V of 4th March, 2009. Also, procurement of goods and services through Cash advances deprived the Federal Government of its legitimate revenue through non-payment of Value Added Taxes for ₦780,503.10 (Seven hundred and eighty thousand, five hundred and three naira, ten kobo) and Withholding Taxes for the same amount.

All the issues raised have been communicated to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/AMAC/AIR/2012/VOL.2 dated 8th April, 2013. His response is still being awaited as at July, 2013 when this report was complied.

ABAJI AREA COUNCIL, FCT, ABUJA

7.10 The Council at the request of a Traditional Ruler resolved to grade and rehabilitate Pandagi Ebagi Road due to the deplorable condition of that road. A payment voucher was raised and paid on 13th February 2012 in favour of a member of staff of the Council for the sum of ₦8,000,000.00 (Eight million naira) to execute the job instead of awarding a contract to a reputable and qualified contractor. The payee submitted 2 (two) bills namely: preliminaries (a) to (e) totalling ₦1,120,000.00 (One million, one hundred and twenty thousand naira) and site clearance and works (a) to (b) totalling ₦7,050,000.00 (Seven million, fifty thousand naira).

Audit scrutiny of the relevant payment revealed 3 (three) items in the first bill amounting to ₦420,000.00 (Four hundred and twenty thousand naira) which should not have been included.

The Hon. Chairman has been requested to explain why the project was not awarded to a contractor as required by extant Regulation and also to recover the irregular payment of ₦420,000.00 (Four hundred and twenty thousand naira) from the payee, quoting recovery particulars for audit verification.

(b) The Area Council embarked on the construction of culvert along Kpache Mawogi Road in Abaji Area Council on 19th April, 2012 where the sum of ₦9,415,190.00 (Nine million, four hundred and fifteen thousand, one hundred and ninety naira) was released to a staff to handle the project instead of awarding it to a qualified contractor after competitive bidding. Audit scrutiny of the relevant payment voucher revealed the following anomalies:

The Bill of Quantities submitted by the payee stipulated regulation items which were paid for namely:

			₦
(i)	Cost of progress photograph	=	145,000.00
(ii)	Pricing of the Bill of Quantities	=	190,000.00
(iii)	Engineering services	=	190,000.00
	TOTAL	**=**	**₦525,238.00**

The Hon. Chairman has been requested to (i) Recover from the staff the sum of ₦525,238.00 (Five hundred and twenty-five thousand, two hundred and thirty eight naira), quoting relevant recovery particulars for audit verification. (ii) Explain why the execution of the project was not contracted out in line with due process circular.

(c) Audit scrutiny of the statement of expenses incurred by the Executive Council (ECM) of the Area Council for its meetings revealed that between March and December, 2012, the Executive Committee incurred a total sum of ₦4,050,000.00 (Four million, fifty thousand naira) on breakfast and lunch for members. The Executive Committee met 9 (nine) times in the year under review and spent the sum of ₦900,000.00 (Nine hundred thousand naira) on breakfast meals alone. Expenses incurred on entertainments and lunch at meetings are allowable expenses chargeable against public funds while those expenses incurred on breakfast meals prior to the commencement of meetings are not chargeable.

The Hon. Chairman has been requested to recover from the payee the total sum of ₦900,000.00 (Nine hundred thousand naira), quoting recovery particulars for audit verification.

(d) Between February and December, 2012, an officer of the Area Council was paid a total sum of ₦20,000,000.00 (Twenty million naira) for expenses relating to the Poverty Alleviation Programmes in the communities. Cash payments were made to 300 (three hundred) beneficiaries to clean up primary schools, clinics and other premises in the Area Council, on a monthly stipend of ₦5,000.00 (Five thousand naira) each, totalling ₦1,500,000.00 (One million, five hundred thousand naira) per month. The amount was later increased to ₦2,500,000.00 (Two million, five hundred thousand naira) per month.

Audit scrutiny of the sub-receipts attached to the payment voucher revealed that none of the payees appended his/her signature as a form of acknowledgement of receipt of the stipend. A list of 40 (forty) beneficiaries attached to one of the payment vouchers lacked merit as the names of the affected village, communities

and wards that benefited from the Programme were not disclosed. Thus, the payments made for 10 (ten) months were doubtful.

The attention of the Hon. Chairman has been drawn to these irregularities and his comments are being awaited.

All the issues raised have been communicated to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/ABAJI/AIR/2012/VOL.1/2 dated 9th April, 2013. His response is still being awaited as at the time of compilation of this report in July, 2013.

GWAGWALADA AREA COUNCIL

7.11 At the Gwagwalada Area Council, the following observations were made:-

(a) Between January and April 2012, 4 (four) staff members were granted cash advances to procure printing materials, attend security meeting and the 2012 Budget Harmonization Retreat for amounts totalling ₦5,206,000.00 (Five million, two hundred and six thousand naira). At the time of audit inspection, the advances were yet to be retired, contrary to Financial Regulation 1419.

The Hon. Chairman has been requested to ensure that the advances are retired, otherwise recover the total sum of ₦5,206,000.00 (Five million, two hundred and six thousand naira) from the affected staff enbloc, forwarding recovery particulars for audit verification.

(b) Twenty (20) payment vouchers raised between March and December, 2012 relating to 19 (nineteen) Recurrent Expenditure and 1 (one) Capital Expenditure for amounts totalling ₦27,729,243.79 (Twenty-seven million, seven hundred and twenty-nine thousand, two hundred and forty-three naira, seventy-nine kobo) were not produced for audit examination. On account of this, I cannot accept the expenditure incurred on them as proper and legitimate charges against public funds.

The Hon. Chairman has been asked to kindly produce the payment vouchers for my scrutiny.

(c) During the audit examination of payment vouchers raised between September and November, 2012 for payment to contractors who supplied goods and services to the Area Council, it was observed that Value Added Taxes deducted from 10 (ten) companies, amounting to ₦5,367,882.49 (Five million, three hundred and sixty-seven thousand, eight hundred and eighty-two naira, forty-nine kobo) were not remitted to the Federal Inland Revenue Service, as required by the VAT Act 102 of 1993 and Financial Regulations 234 and 235.

The Hon. Chairman has been notified of the anomaly and requested to ensure that the amounts are remitted to the appropriate Tax authority immediately, forwarding relevant receipt particulars for audit verification.

The issues raised have been communicated to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/FCT/GWAAC/AIR/2012/12 dated 9th April, 2013. His response is still being awaited.

BWARI AREA COUNCIL

7.12 During the audit examination of accounts and other records maintained at the Bwari Area Council, the following anomalies were observed:-

(a) Cash advances were granted to staff members above the statutory limit of ₦200,000.00 (Two hundred thousand naira) to procure various materials such as Teaching Aids, Instructional Materials, Text Books, Stationeries and Furniture for Primary Schools located within the Local Authority, contrary to Federal Treasury Circular Letter No. TRY/A2/B2/2011/OAGF/CAD/026/V paragraph 3 of 3rd June, 2011.

However, audit scrutiny of the advances revealed that 38 (thirty-eight) payment vouchers were raised between January and May, 2012 for amounts totaling ₦18,286,900.00 (Eighteen million, two hundred and eighty-six thousand, nine hundred naira) and paid as advances to some staff members instead of subjecting the transactions to be handled through award of contract by competitive bidding by competent firms as required by the Public Procurement Act, 2007 and Financial Regulation 2907 and 2921.

(b) Thirty-five (35) payment vouchers were raised between January and May, 2012 for amounts totaling ₦12,537,500.00 (Twelve million, five hundred and thirty-seven thousand, five hundred naira) and paid to 8 (eight) staff members as refund of expenses purportedly incurred for the purchase of various goods, stationeries, and equipment for the use of primary schools located within the Authority. Individual cheques were raised and paid to the 8 (eight) staff out of which 3 (three) beneficiaries were Stores officers who are not allowed to participate in any procurement of Store items as stipulated by Financial Regulation 2133.

(c) Sixteen (16) payment vouchers were also raised between January and April, 2012 for amounts totaling ₦6,200,000.00 (Six million, two hundred thousand naira) and paid to 4 (four) staff members who purportedly purchased goods on credit on behalf of the Local Authority.

Audit scrutiny of the relevant payment vouchers revealed that there was no document to confirm that there was prior agreement between the Authority and the creditors to justify the claims. This process constitutes a great embarrassment to the Government and a violation of Public Procurement Act 2007, section 16(i)b which stipulates that "… no procurement process shall be formalized until the procuring entity has ensured that funds are available to meet the obligations…". Moreover, the four officers are Store officials who are not allowed to participate in the procurement of Store items as stipulated in Financial Regulation 2133.

(d) Twenty-nine (29) payment vouchers were raised between January and May, 2012 for amounts totaling ₦12,758,100.00 (Twelve million, seven hundred and fifty-eight thousand, one hundred naira) and paid to 5 (five) staff members to procure school materials, equipment, stationeries and sports wear locally instead of executing the purchases through contracts award as required by the Public Procurement Act, 2007. This procedure contravenes the provision of Financial Regulation 3116 which stipulates that "Any Public officer who is involved in splitting of contract to circumvent tenders procedures shall be given 21 days notice within which to offer explanations…"

(e) The Local Education Authority failed to comply with the Extant Regulations by granting cash advances to its staff to procure goods and services totaling ₦49,782,500.00 (Forty-nine million, seven hundred and eighty-two thousand, five hundred naira) instead of awarding contracts to reputable firms after competitive bidding. The payments were also made by cheques contrary to the extant Regulation on E-payment and Financial Regulation 631 and 633.

The Hon. Chairman has been requested to:

(i) Explain why staff members were allowed to purchase goods on behalf of the Authority.

(ii) Explain why the Authority failed to comply with the extant regulations on granting of cash advances and E-payment.

(f) Between January and July, 2012 the Council released funds totalling ₦9,750,000.00 (Nine million, seven hundred and fifty thousand naira) to 6 (six) staff members for evacuation of cow rumen waste, washing and cleaning of Bwari slaughter house/meat shop; clearing of blocked drainages, sensitization on prevention and control of water borne diseases and Training of staff on data collection.

Audit scrutiny of the relevant payment voucher and on the spot-visit to sites revealed the following irregularities:-

(i) The various jobs should have been awarded as contracts to reputable firms after competitive tender process instead, the jobs were deliberately split into bits to circumvent tender procedures contrary to Financial Regulation and provision of Federal Treasury Circular Ref. No. TRY/A2&B2/2011/OAGFCAD/026V dated 3rd June, 2011.

(ii) The method of procuring goods and services in this manner contravened the same circular by depriving the Federal Government of realizing its legitimate revenue derivable from Value Added Taxes (VAT) and Withholding Taxes (WHT) totalling ₦975,000.00 (Nine hundred and seventy-five thousand naira).

(iii) Audit visit to the sites revealed that the slaughter house remained unkept and looked like a place not visited or taken care of in the last three years. The ceiling slates were broken and appeared irritatingly stained black. Cobwebs

littered the ceiling and walls of both inner rooms and open floor where cows are slaughtered.

Based on the physical observation at site, it was confirmed that release of public funds for such purpose could not be justified, and the officer who handled the project should be made to refund the sum of ₦1,000.000.00 (One million naira) he collected for the evacuation to government, for failure to carry out his assignment.

(g) A payment voucher was raised on the 30th November, 2011 and paid to a contractor in Abuja for ₦1,474,000.00 (One million, four hundred and seventy-four thousand naira) to supply furniture and equipments to the Office of the Council's Supervisory Councilors.

Audit scrutiny of the voucher revealed the following anomalies:-

(i) The contractor was an Engineering Company whose profile had nothing to do with supply of office furniture and equipment. This is contrary to the provision of Public Procurement Act, 2007 and Financial Regulation No. 2909(a).

(ii) The company's official receipt was not attached, even though the voucher was signed by an unidentified person, contrary to Financial Regulation No. 613.

The Hon. Chairman should explain why the provision of the Extant Regulations were ignored. He was also asked to submit the relevant official receipt for audit verification.

(h) A payment voucher was raised on the 26th January, 2012 for the sum of ₦2,447,000.00 (Two million, four hundred and forty-seven thousand naira) which was released to a staff of Bwari Area Council to enable him pay the participants selected to attend a 3-days Retreat on Performance Enhancement and Services Delivery at the Confluence Beach Hotel, Lokoja, Kogi State from 1st to 3rd February, 2012. The approved nominees for the Retreat as contained in a letter Ref. No. ACSC/ADM/58/VI dated 19th January, 2012 from the Administrative Secretary, Area Council Service Commission, Federal Capital Territory were 14 (fourteen) officials including the following: Chairman, Head of Administration, Agriculture, Works, Education, Health, Personnel, Environment, Audit Department, Council's Treasurer and 5 (five) Supervisory Councilors.

Audit scrutiny of the relevant payment voucher revealed the following anomalies:-

(i) Payments were made to 4 (four) persons who were not included in the approved list by the Area Council Service Commission for ₦641,800.00 (Six hundred and forty-one thousand, eight hundred naira).

(ii) Officers who were paid transportation and local running expenses were also paid for their drivers.

The anomalies have been conveyed to the Hon. Chairman who was reminded about the need to exercise economy in the usage of public funds as stipulated by the provision of Financial Regulation No. 415.

(i) The sum of ₦1,000,000.00 (One million naira) was paid to a member of staff on 24th December, 2012 to enable him organize sensitization campaign for members of the National Union of Road Transport Workers (NURTW) and Commercial Motorcycle Riders in Bwari Area Council.

Audit scrutiny of the payment voucher revealed the following anomalies:-

(i) The programme was claimed to have been held outside the Area Council where canopies and plastic chairs were purportedly hired and utilized at a cost of ₦49,500.00 (Forty-nine thousand, five hundred naira) whereas the Council Chamber was used for the occasion.

(ii) Transport facilities were purported to have been made available for conveying the entertainers at a cost of ₦300,000.00 (Three hundred thousand naira) whereas no Drama Group, Cultural Troupes or 10 (ten) buses were hired for the programme.

(iii) Payment of ₦375,000.00 (Three hundred and seventy-five thousand naira) to 25 (twenty-five) NGO/CBO members who were invited to the occasion was not acknowledged, thereby casting doubt on the genuineness of the transaction.

The whole disbursement made for the programme was irregular. Therefore, the provisions of Financial Regulation 3106 which stipulates 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", should be invoked.

The various anomalies have been conveyed to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/BWARI/AC/AIR/2012/VOL.1/6 dated 25th March 2013. His response is still being expected as at the time of compilation of this report in July, 2013.

KWALI AREA COUNCIL

7.13 At the Kwali Area Council, it was observed that:-

(a) The Area Council, despite repeated demands refused to release vital documents which include contract files of all contracts awarded; Mandate files/sheets; Capital Expenditure Vote Books and Bank Statements to facilitate the conduct of my audit. The Council's action is a direct contravention of the provision of Section 85(2) of the 1999 Constitution of the Federal Republic of Nigeria as amended and Financial Regulation 110.

The Hon. Chairman has been asked to forward to my Office without further delay, all outstanding relevant documents and records for the year 2012. His reaction is still being awaited.

(b) Thirty-nine (39) Capital Expenditure payment vouchers raised by the Area Council between February, 2012 and April, 2012 for amounts totalling ₦18,878,202.14 (Eighteen million, eight hundred and seventy-eight thousand, two hundred and two naira, fourteen kobo) were not produced for examination.

Similarly, 36 (thirty-six) Overhead Expenditure payment vouchers raised and paid between January, 2012 and June, 2012 for amounts totalling ₦20,270,600.00 (Twenty million, two hundred and seventy thousand, six hundred naira) were not produced for audit scrutiny. The Hon. Chairman has been requested to produce the payment vouchers for audit examination, otherwise expenditure incurred on these vouchers will not be accepted as legitimate charge against public fund.

(c) Audit examination of the available revenue records of the Council for the last 3 (three) years revealed that the Area Council's revenue drive has been very poor. Consequently, the Internally Generated Revenue (IGR) for the period has been unimpressive as indicated in the table below:-

NARRATION	YEAR 2010 ₦	YEAR 2011 ₦	YEAR 2012 ₦	GRAND TOTAL ₦
Amount Targeted	77,000,000.00	74,171,000.00	74,171,000.00	228,342,000.00
Amount Generated	6,654,135.00	8,028,505.00	8,146,456.82	22,829,096.82
Shortfall	70,345,865.00	66,142,495.00	66,024,543.18	205,512,403.18
% of IGR Generated	8.6%	10.8%	10.9%	10.0%
% of Shortfall	91.4%	89.2%	89.1%	90.0%

(i) In the year 2010, the sum of ₦77,000,000.00 (Seventy-seven million naira) was estimated as an amount to be generated internally, whereas a paltry sum of ₦6,654,135.00 (Six million, six hundred and fifty-four thousand, one hundred and thirty-five naira) which represents 8.6% of the amount approved by the Council's Legislative House.

(ii) Between January and December 2011 the sum of ₦8,028,505.00 (Eight million, twenty-eight thousand, five hundred and five naira) was generated as Internally Generated Revenue which represents 10.8% of ₦74,171,000.00 (Seventy-four million, one hundred and seventy-one thousand naira) approved in the 2011 Appropriation Law.

(iii) Also, in the year 2012, the approved revenue projection was ₦74,171,000.00 (Seventy-four million, one hundred and seventy-one thousand naira), but dismal figure of ₦8,146,456.82 (Eight million, one hundred and forty-six thousand, four hundred and fifty-six naira, eighty-two kobo) which represents 10.9% of the projected revenue was collected.

Surprisingly, the Area Council instead of remitting the Internally Generated Revenue collected in the last three years (2010–2012) which amounted to ₦22,829,096.82 (Twenty-two million, eight hundred and twenty-nine thousand, ninety-six naira, eighty-two kobo) to the Federal Capital Territory Treasury for transfer into the Consolidated Revenue Fund (CRF) in accordance with the provision of the Financial Regulation No. 213, decided to spend the whole revenue along with other statutory incomes.

The Hon. Chairman has been informed of the irregularities and asked to confirm of the efforts being made by the Council to improve the level of revenue generation and also to forward details of remittances on IGR in the last three years to the Consolidated Revenue Fund for audit verification.

(d) Between January and June 2012, 12 (twelve) staff members were granted cash advances totalling ₦5,850,000.00 (Five million, eight hundred and fifty thousand naira) to procure revenue collection materials, working materials, promotion documents, payment vouchers and office stationeries. The procedure contravened the Accountant-General of the Federation's circular No. TRY/A2&B2 of 2010 and OAGF/CAD/026/V of 12th May, 2010 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", and Financial Regulation 2303(i), which 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".

The items purportedly procured were not taken on Store Ledger Charge before issuing them to the beneficiaries. Consequently, there were no Store Receipt Vouchers, Requisition Notes and distribution lists produced for audit verification. On account of this, I cannot accept the various expenditures as proper and legitimate expenses chargeable against public funds.

The Hon. Chairman has been requested to justify the expenditure or recover from the affected officials, the total sum of ₦5,850,000.00 (Five million, eight hundred and fifty thousand naira), quoting relevant recovery particulars for audit verification.

(e) Between February, 2011 and June, 2012 cash payments totalling ₦21,672,086.04 (Twenty-one million, six hundred and seventy-two thousand, eighty-six naira, four kobo) were made to 6 (six) persons in contravention of the E-payment policy of the Federal Government as stipulated in Financial Regulation 632 as follows: "The use of cheques and cash for payment is hereby prohibited except as provided in Financial Regulation 631…"

The Hon. Chairman has been informed of the irregularity and was asked to produce authority for the payment of cash to the payees.

(f) A payment was raised on 16th April, 2012 for ₦5,000,000.00 (Five million naira) in favour of a Lagos based company as part payment for the supply of 2 Nos. Mersey Ferugusan (435 model) Tractors. At the Council's Executive meeting held on 19th May, 2011, the Council considered quotations received from six (6)

companies for the procurement of the MF Tractors with 2 Plough, 2 ridges and 2 trailers.

The Tender Evaluation Committee eventually recommended the preferred bidder who met all requirements. However, the company's bid figure of ₦20,451,000.00 (Twenty million, four hundred and fifty-one thousand naira) was ignored in the process of the award. Instead, the sum of ₦21,650,000.00 (Twenty-one million, six hundred and fifty thousand naira), showing an excess of ₦1,199,000.00 (One million, one hundred and ninety-nine thousand naira) above the contractor's bid price, was approved as the contract sum.

The Hon. Chairman has been requested to review the contract sum to the contractor's price and recover the excess sum of ₦1,199,000.00 (One million, one hundred and ninety-nine thousand naira) from the negligent members of the Tenders Technical Analysis Committee. Details of the recovery particulars should be forwarded for audit verification.

All the irregularities observed have been communicated to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/FCTA/KWAC/AIR/VOL.1/2 dated 9th April, 2013. His response is still being expected as at the time of compiling this report on July, 2013.

KUJE AREA COUNCIL

7.14 At the Kuje Local Education Authority, it was observed that:-

(a)(i) Contrary to Financial Regulation 631 and 632, the Education Authority paid a total sum of ₦17,771,440.52 (Seventeen million, seven hundred and seventy-one thousand, four hundred and forty naira, fifty-two kobo) through the issuance of cheques in contravention of the Federal Government Policy on E-payment stipulated in the Treasury Circular A8&B8/2008 and OAGF Circular No. CAD/026/VOL.1/11/465 of 22nd October, 2008.

(ii) Special Imprests and Cash advances for amounts totalling ₦5,989,400.00 (Five million, nine hundred and eighty-nine thousand, four hundred naira) were granted to some members of staff to procure goods and services contrary to the provision of Financial Regulation 2302(ii), which stipulates that on no account shall Special Imprest or Cash advances be used in place of Local Purchase Order for the procurement of stores locally".

(iii) Cheques and cash were used for the procurement of goods and services in contravention of Federal Government policy on E-payment as stipulated in Financial Regulation 632.

(iv) The Store items purportedly purchased by the Authority were not taken on Store Ledger Charge before issuing out for consumption contrary to Financial Regulation 2106.

These irregularities have been communicated to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/KDC/INSP/VOL.1/3 of 6th March, 2013 requesting him to explain why the relevant regulations were violated. He was also asked to quote the special Authority which exempted his Council from the E-payment policy as specified in the Financial Regulation 633. His response is being awaited.

(b) The Authority collected a total sum of ₦17,539,693.34 (Seventeen million, five hundred and thirty-nine thousand, six hundred and ninety-three naira, thirty-four kobo) on Value Added Tax (VAT) and Withholding Tax (WHT) but only the sum of ₦4,396,747.24 (Four million, three hundred and ninety-six thousand, seven hundred and forty-seven naira, twenty-four kobo) was actually remitted to the Federal Inland Revenue Service, contrary to VAT Decree No. 102 of 1993 and FR 234(ii) and 235, leaving a balance of ₦13,142,946.10 (Thirteen million, one hundred and forty-two thousand, nine hundred and forty-six naira, ten kobo) unremitted.

(c) Cash advances and Special Imprests totalling ₦150,177,200.00 (One hundred and fifty million, one hundred and seventy-seven thousand, two hundred naira) granted to various staff during the period under review were yet to be retired as at the time of writing this report in June, 2013, contrary to Financial Regulations 1004(i) (b) and 1405.

(d) Contrary to Financial Regulations 213(ii) and 236, the Authority incurred improper expenditure out of the Internally Generated Revenue totalling ₦7,757,200.00 (Seven million, seven hundred and fifty-seven thousand, two hundred naira), without any justification or authorization. The Hon. Chairman has been requested to justify the expenditure without due approval.

(e) The sum of ₦725,623.00 (Seven hundred and twenty-five thousand, six hundred and twenty-three naira) was observed to be expended through cash transfer to individual during audit examination of Revenue collection Cash Book, contrary to Financial Regulations 123(c) and 232.

The Chairman has been requested to produce approvals and justification for the expenditure.

(f) A contract for the supply of 7 (seven) Transformers with feeder pillar and 5154, 17m Armored Cables valued at ₦24,565.000.00 (Twenty-four million, five hundred and sixty-five thousand naira) was awarded to a company in Abuja by Kuje Area Council. Audit physical inspection visit to the Council revealed that only 2 (two) Transformers (500KVA) and 300 KVA) numbering 20131041 and 11112204 valued at ₦3,500,00.00 (Three million, five hundred thousand naira) and ₦2,688,000.00 (Two million, six hundred and eighty-eight thousand naira) respectively with 6 (six) Feeder Pillars, out of 7 (seven) purchased were produced. The remaining 5 (five) Transformers, 1 (one) Feeder pillar and Armored cables could not be accounted for.

The explanation of the Hon. Chairman has been called for.

(g) Contract for the supply of electrical fittings and equipment to the Council Hall valued at ₦4,302,375.00 (Four million, three hundred and two thousand, three

hundred and seventy-five naira) was awarded in March, 2012 to a contractor in Suleja, Niger State.

Audit attempt to physically verify the various items proved abortive. It was however gathered that they have been diverted to the personal residence of the Hon. Chairman for installation. The items include the following:-

(i) 3 Nos. 3.0 Tons Packaged unit air-conditioners (Panasonic).

(ii) 3 Nos. 2.0 Tons Packaged unit Air-conditioners (Thermocool)

(iii) 2 Nos 1.5 HP Split air-conditioners (Thermocool)

(iv) 6 Nos. 500V Stabilizers.

Similarly, various items of furniture, fixtures and fittings valued at ₦9,640,400.00 (Nine million, six hundred and forty thousand, four hundred naira) which were received in the Store through Store Receipt voucher Nos. 908-910 on 26th July 2011, were issued out on Store Issue Voucher Numbers 001106 - 001108 on the same day, 26th July, 2011 based on a request by the Chief of Staff to the Chairman, through store requisition Nos. 0132-0135 dated 26th July, 2011.

Audit attempt to carry out physical verification of the items at the Chairman's official residence proved abortive, as they were also alleged to have been diverted to the private residence of the Hon. Chairman.

In another development, a Standing Thermocool Air-conditioner issued from the store to the Office of the Head of Administration on 15th May, 2012, valued at ₦576,000.00 (Five hundred and seventy-six thousand naira) was nowhere to be seen. On further audit enquiry, the officer admitted that the item was borrowed by him for use at his personal residence without producing any valid letter of authorization.

The Hon. Chairman, Kuje Area Council has been requested to account for all the item valued for ₦14,518,775.00 (Four million, five hundred and eighteen thousand, seven hundred and seventy-five naira). His response is still being awaited.

(h) Audit examination of the accounting books and records maintained by the Kuje Area Council revealed that financial transactions totaling ₦62,848,700.00 (Sixty-two million, eight hundred and forty-eight thousand, seven hundred naira) were conducted in cash, contrary to the Federal Government's policy as contained in Treasury Circular No. A8/B8/10/2008 on e-payment system which stipulates that "On no account should the Central Pay Officer or any officer collect cash from the bank for the purpose of disbursement to any government official or the public".

The action of the Council also contravened Financial Regulations 3127 and 3128 which stipulate that "Any organization that makes payment by cheque or cash without having been exempted from the E-payment policy shall have its budget allocation suspended" and Financial Regulation 3128 which states that "Any officer

who makes payment by cash or cheque without relying on exemption from E-payment for his or her organization shall be deemed to have committed a gross-misconduct and shall be disciplined accordingly".

The irregularities have been conveyed to the Hon. Chairman, who was asked to produce relevant exemption from the E-payment policy, otherwise, face sanctions as stipulated by the quoted Circular and Financial Regulations.

(i) A public auction sale of 14 (fourteen) unserviceable assets of the Kuje Area Council, valued at ₦7,243,566.00 (Seven million, two hundred and forty-three thousand, five hundred and sixty-six naira) was held on the 16th August, 2012.

Audit scrutiny of the Auction records and procedures revealed the following irregularities:

(i) The Vehicle Inspection Office (VIO) undervalued the total cost of the assets as ₦1,335,000.00 (One million, three hundred and thirty-five thousand naira) which was approved by the Executive Council of the Area Council.

(ii) The composition of membership of the Board of Survey/Committee was not made in compliance with the provision of the Financial Regulation 2621.

(iii) The Head of Accounts Division was excluded from serving as member of the Board contrary to the provision of Financial Regulation 2621(i)(b).

(iv) The list of beneficiaries in the auction exercise was not provided for audit examination.

(v) The particulars/valuation report on some vital assets consisting of 3 (three) Perkins Generators, 3 (three Motor Cars (Toyota/Nissan) Scrap Engines, and Broken Chairs, Tables and Filing Cabinets; were not made available, contrary to Financial Regulation No. 2609 and Public Procurement Act Section 56(i).

(vi) The auction sale was originally slated for 16th August, 2012 at 10am at the Council's Secretariat but was postponed without notice till 13th September, 2012. The postponement deprived the Council of realizing maximum returns in the anticipated sale of the assets.

(vii) The Report and Disclosure of the actual proceeds of the Auction sale were not made available until June, 2013, contrary to the provision of Financial Regulation 2620.

The Hon. Chairman has been informed of the irregularities and was asked to:-

(i) Provide details of the Boarded items which were not supported by valuation Report.

(ii) Comment on the irregular composition of the Board.

(iii) Adjust the total value of the assets disposed off from ₦1,335,000.00 (One million, three hundred and thirty-five thousand naira) to ₦7,243,566.00 (Seven million, two hundred and forty-three thousand, five hundred and sixty-six naira) in accordance with Financial Regulation 2622.

(iv) Produce the original of the Minutes of the Executive Council (instead of the photocopy) for audit verification.

(v) Provide evidence of having collected and accounted for the ₦7,243,566.00 (Seven million, two hundred and forty-three thousand, five hundred and sixty-six naira), which is the actual value of the assets disposed off.

(vi) Produce the list of names of the beneficiaries from the auction sale exercise.

(j) The sum of ₦2,700,142.00 (Two million, seven hundred thousand, one hundred and forty-two naira) was paid to a contractor in Abuja on 10th May, 2012, for the supply of office equipment for use in the Planning, Research and Statistics Unit of the Administration Department of the Area Council. Non of the items was seen during an audit verification visit to the Department.

The irregularity has been reported to the Hon. Chairman, requesting him to produce the equipment for audit verification, otherwise recover the sum of ₦2,700,142.00 (Two million, seven hundred thousand, one hundred and forty-two naira) from the contractor and furnish recovery particulars for audit verification.

(k) The Estimated Revenue Generation by the Council during the year under review was put at ₦104,790,643.00 (One hundred and four million, seven hundred and ninety thousand, six hundred and forty-three naira) as against ₦34,500,000.00 (Thirty-four million, five hundred thousand naira) projected for the previous year 2011. However, the actual performance put the generation of revenue for the year under review (i.e. January – June, 2012) at only ₦6,720,510.00 (Six million, seven hundred and twenty thousand, five hundred and ten naira) which was just 12.83% of the ₦52,395,325.50 (Fifty-two million, three hundred and ninety-five thousand, three hundred and twenty-five naira, fifty kobo) expected to be collected for the period against the backdrop of ₦13,912,514.72 (Thirteen million, nine hundred and twelve thousand, five hundred and fourteen naira, seventy-two kobo) collected during the same period last year.

On the projection, there was an enthusiasm by the Area Council to generate more revenue by raising the projection from ₦17,250,000.00 (Seventeen million, two hundred and fifty thousand naira) previous year to ₦52,395,321.59 (Fifty-two million, three hundred and ninety-five thousand, three hundred and twenty-one naira, fifty-nine kobo) i.e. 300% for the period under review, but on the actual generation drive, it was very poor falling from 81% to just 12.83%.

However, the budget projection to over 300% is considered to be too ambitious and very unrealistic

The Hon. Chairman has been advised to ensure that the Area Council pay more attention in the area of Internally Generated Revenue (IGR) especially in the

many untapped bases of revenue available to the Council, e.g. Tenement Rates, Liquor Licensing, Fees, Fines, Tractor Hiring etc.

All the issues raised above have been communicated to the Hon. Chairman through my Audit Inspection Report Ref. No. OAuGF/KAC/AIR/VOL.1/3 dated 6th March, 2013. His response is still being awaited as at the time of compiling this report in July, 2013.

SECTION 8

PROGRAMME AND PERFORMANCE AUDIT *(VALUE-FOR-MONEY)* AUDIT

PROGRAMME AND PERFORMANCE AUDIT (VALUE-FOR-MONEY) AUDIT

MINISTRY OF DEFENCE

8.01 At the Ministry of Defence, it was observed that contrary to Financial Regulations 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 to a vote shall be disallowed", five members of staff of the Ministry were at different times paid a total sum of ₦16,798,800.00 (Sixteen million, seven hundred and ninety-eight thousand, eight hundred naira) for purposes that are not capital in nature.

The Permanent Secretary has been requested to explain the rationale for the misappropriation or refund to treasury, the total sum of ₦16,798,800.00 (Sixteen million, seven hundred and ninety eight thousand, eight hundred naira), furnishing recovery particulars for verification.

(b) Contrary to extant regulations, a total sum of ₦18,260,035.00 (Eighteen million, two hundred and sixty thousand, thirty-five naira) was transferred from the CBN Capital account of the Ministry of Defence to an Ecobank account for purposes that were not made clear, even on enquiry.

Financial Regulation 802 provides that "All Capital Account shall be maintained at the Central Bank of Nigeria or any other bank as may be designated by the government and authorized by the Accountant General". Specifically, Federal Treasury Circular No. TR A8 & B8/2000/OAGF/PRS/005/111/144 of November 21st, 2000 states that "All cheques drawn on the capital account must be in favour of contractors or suppliers of capital items of expenditure; on no account must any money be transferred or withdrawn from capital account into commercial bank".

In view of the fact that the relevant payment vouchers used in the transfers were not made available for audit and neither was the purpose of transfer disclosed, nor the Accountant General's authority for the transfer produced, it will difficult to accept this expenditure as a legitimate charge against public funds.

The Permanent Secretary has been requested to justify the transfer of the sum of ₦18,260,035.00 (Eighteen million, two hundred and sixty thousand, thirty five naira) to the commercial bank account.

Some other accounts namely, Operations Account, Staff Clinic Account, HIV/AIDs Account, Health Research Ethics Committee Account, Project Monitoring Account, etc were similarly opened at commercial banks, where funds from the Capital account at CBN are transferred to and subsequently accessed by individual staff, in contravention of extant regulations.

A total of ₦52,067,710.00 (Fifty-two million, sixty-seven thousand, seven hundred and ten naira) was involved in these unauthorized indirect transfers of

Capital funds. Further expenditure details on these accounts could not be established as bank statements, payment vouchers and other related documents were not produced for scrutiny, despite repeated demands.

The Permanent Secretary has been requested to:

(i) Make available for audit scrutiny, the Accountant General's authority for opening the commercial bank accounts.

(ii) Make available for audit scrutiny, the respective bank statements and other documents relating to expenditure on these accounts;

(iii) Render a detailed breakdown of how the sum of ₦52,067,710.00 (Fifty-two million, sixty-seven thousand, seven hundred and ten naira) transferred to these accounts, was spent, otherwise, refund to treasury the sum of ₦52,067,710.00 (Fifty two million, sixty seven thousand, seven hundred and ten naira), furnishing recovery particulars for verification.

(c) An unspent balance of ₦640,132,407.96 (Six hundred and forty million, one hundred and thirty-two thousand, four hundred and seven naira, ninety-six kobo) under the Capital Expenditure vote was allegedly returned to treasury at the end of the 2010 financial year, in March 2011. A payment voucher dated 30/3/11 was raised in favour of the Sub-Treasurer of the Federation (STF) for this purpose. An unsigned CBN mandate schedule was equally prepared but surprisingly, there was no corresponding debit of the transaction in the CBN bank statement of the Ministry. In fact, transactions continued on the statement till May 2011. Efforts to clarify this matter with the Ministry did not yield result as the ministry officials were not forthcoming.

The Permanent Secretary has been requested to produce evidence of remitting the unspent balance of ₦640,132,407.96 (Six hundred and forty million, one hundred and thirty-two thousand, four hundred and seven naira, ninety-six kobo) to treasury in accordance with extant regulations. His response is still being awaited.

(d) Six contractors were paid a total sum of ₦137,993,027.00 (One hundred and thirty-seven million, nine hundred ninety-three thousand, twenty-seven naira) to supply Desktop computers and Antivirus to the Ministry. A physical survey of the Ministry's store showed that the items were not received in the Store.

The Permanent Secretary has been requested to account for this expenditure in full with verifiable documents. His response is being awaited.

(e) Payment vouchers, contract files and other relevant documents relating to 20 (Twenty) contracts awarded by the Ministry of Defence for a total sum of ₦2,093,990,007.00 (Two billion, ninety-three million, nine hundred and ninety thousand, seven naira) were not made available for my scrutiny.

Consequently, the Permanent Secretary has been requested to make the documents available for my scrutiny without further delay. His reaction is still being expected.

(f) The contract for the rehabilitation of the National War Museum Umuahia, was awarded to a company on the 20th August, 2008 by the Federal Executive Council for a total contract sum of ₦147,453,533.22 (One hundred and forty-seven million, four hundred and fifty-three thousand, five hundred and thirty-three naira, twenty-two kobo) and a duration of 16 weeks.

According to the agreement entered into with the contractor, it was clearly agreed and indicated that this contract value is fixed, firm, final and without variation or upward reviews**.** The project was still being executed as at the time of audit in April, 2013. There had been little or no appropriation for the project since inception in 2008 and the payment profile indicated that ₦50,000,000.00 (Fifty million naira) had so far been paid to the contractor, exclusive of this year's appropriation for the project.

However, the contractor applied for the review of contract for reasons that were hinged on fluctuation of prices and inflation and consequently submitted a revised Bill of Quantities to the tune of ₦280,231,894.74 (Two hundred and eighty million, two hundred and thirty-one thousand, eight hundred and ninety-four naira, seventy-four kobo).

Contrary to extant regulations which stipulate that all variation of contracts must meet the approval of the awarding body (in this case the Federal Executive Council), the Ministry "subjected the contractor's request to an in-house scrutiny and adjusted the contract value to ₦198,560,093.92 (One hundred and ninety-eight million, five hundred and sixty thousand, ninety-three naira, ninety-two kobo)**".** The contract is on-going and apart from the work on the roof, extension and improvement on the elevation on which the war relics stand, steel stanchion and a block house said to be the canteen, no other major works have been done there. In other words, ₦198,560,093.92 (One hundred and ninety-eight million, five hundred and sixty thousand, ninety three naira, ninety two kobo) is the new contract value with the looming prospect of further upward reviews.

The Permanent Secretary has been requested to:-

(i) Oblige my Office with the Federal Executive Council's approval of the contract variation from ₦147,453,533.22 (One hundred and forty-seven million, four hundred and fifty-three thousand, five hundred and thirty-three naira, twenty-two kobo) to ₦198,560,093.92 (One hundred and ninety-eight million, five hundred and sixty thousand, ninety-three naira, ninety-two kobo) and the Bureau for Public Procurement's (BPPs) approval to that effect.

(ii) Explain the particularly slow pace of work on this project.

His response is still been awaited.

(g) The contract for the construction of Nigeria Defence College (NDC) participants quarters (PQ II) Piwoyi, Abuja was awarded to a company for ₦1.51 Billion in 2009 and to be completed in 2010. The contract file was not made available for audit, but according to the Project Status submitted by the Ministry, it was claimed that more than half of the contract value has been paid, 55% project completion had been achieved and Mechanical & Electrical (M&E) installations were in progress.

During the audit site visit in April, 2013, it was observed that the Mechanical and Electrical installation had not been done as claimed. A provision of ₦384,157,554.00 (Three hundred and eighty-four million, one hundred and fifty-seven thousand, five hundred and fifty-four naira) was made in the Bill of Quantities for lifts, air conditioners, plumbing, electrical, fire alarm system and telephone services without a breakdown/details. The items listed under this M&E are quantifiable, measurable, and therefore the cost could readily be determined and accounted for.

The Permanent Secretary has been requested to make available for audit scrutiny, the comprehensive details of the M&E installations in the Bill of Quantities for my further evaluation. His response is still being expected.

All the issues raised above were communicated to the Director General through my Audit Inspection Report Reference No. OAuGF/P&PAD/ MOD/02 dated 20th June, 2013. However, his response is still being awaited as at the time of compiling this report in July, 2013.

MINISTRY OF NIGER DELTA AFFAIRS

8.02 The contract for the construction of Gbavegolor Ogriagbene road in Bomadi – Delta State was awarded to Messers Setraco Construction (Nigeria) Limited on the 15th of February, 2007 by the Delta State government for ₦7,348,335,298.50, with a completion period of 30 months.

However, the contract was taken over by the Federal Government through the Ministry of Niger Delta Affairs (MNDA) and re-awarded to the same contractor on 23rd November 2011, still in the same contract sum of ₦7,348,335,298.50 (Seven billion, three hundred and forty-eight million, three hundred and thirty-five thousand, two hundred and ninety eight naira, fifty kobo) as detailed in the accompanying BPP's "Certificate of No objection".

Before the project was handed over to the Ministry of Niger Delta Affairs, the value of certified works under the Delta State Government was ₦1,936,268,094.77 (One billion, nine hundred and thirty-six million, two hundred and sixty-eight thousand, ninety-four naira, seventy-seven kobo), out of which the sum of ₦366,068,885.84 (Three hundred and sixty-six million, sixty eight thousand, eight hundred and eighty-five naira, eighty-four kobo) had already been paid to the contractor, with an outstanding balance of ₦1,570,199,208.93 (One billion, five

hundred and seventy million, one hundred and ninety-nine thousand, two hundred and eight naira, ninety-three kobo), all clearly stated in the submitted takeover Committee Report.

The takeover committee of the MNDA recommended the payment of mobilization advance of 15% of the contract sum to the contractor and consequently the sum of ₦1,102,250,294.78 (One billion, one hundred and two million, two hundred and fifty thousand, two hundred and ninety-four naira, seventy-eight kobo) was paid to the company. In December 2011, the Ministry of Niger Delta Affairs prepared what was titled interim payment statement No 2–5 in the sum of ₦1,936,268,094.77 (One billion, nine hundred and thirty-six million, two hundred and sixty-eight thousand, ninety-four naira, seventy-seven kobo) to reflect the value of certified works on this project under the Delta State Government before the takeover by the MNDA (as contained in the Committee Report), and the sum was paid on Payment Voucher No. MNDA/ABJ/CAP/435/12 of 8th July, 2012.

The Ministry also certified an interim payment statement No 6 on this project for the sum of ₦463,001,756.24 (Four hundred and sixty-three million, one thousand, seven hundred and fifty-six naira, twenty-four kobo) on 28th August 2012, part of which was paid on Payment Voucher No MNDA/ABJ/CAP/617/12 of 19th December, 2012 in the sum of ₦400,000,000.00 (Four hundred million naira).

It was observed during site visit of this project that the whole stretch of the road traverses through thick swamp forest. This is further confirmed in the contractor's scope of work as contained in the agreement.

It is therefore astonishing that a staggering sum of ₦176,647,792.43 (One hundred and seventy six million, six hundred and forty seven thousand, seven hundred and ninety two naira, forty three kobo) has so far been claimed as at interim payment certificate No. 6 on compensation for Economic trees and structures in this swamp forest which is not habited and unfarmed.

Neither the project Engineer of the contractor nor the Ministry's supervising Engineer (E.R) could produce the inventory of enumerated crops and structures found on the road before the commencement of the road construction works.

The project BEME provided the sum of ₦55,000,000.00 (Fifty-five million naira) for payment of compensation but surprisingly, the Ministry had as at certificate No 6, paid to the contractor the sum of ₦176,647,792.43 (One hundred and seventy-six million, six hundred and forty-seven thousand, seven hundred and ninety-two naira, forty-three kobo) resulting in the sum of ₦121,647,792.43 (One hundred and twenty one million, six hundred and forty-seven thousand, seven hundred and ninety-two naira, forty-three kobo) over and above the sum provided in the BEME.

From the foregoing, it was observed that:

(i) In the payment of the sum of ₦1,936,268,094.77 (One billion, nine hundred and thirty-six million, two hundred and sixty-eight thousand, ninety-four naira, seventy-seven kobo) in certificate No 2- 5, which is for the value of certified works before the ministry's takeover of the project, the management failed to take account of the sum of ₦366,068,885.85 (Three hundred and sixty-six million, sixty-eight thousand, eight hundred and eighty-five naira, eighty-four kobo) already paid to the contractor on this project by the Delta State Government. This results to an over-payment in the sum of ₦366,068,885.84 (Three hundred and sixty-six million, sixty-eight thousand, eight hundred and eighty-five naira, eighty-four kobo) at this level of certified works. It is my considered opinion that the non-deduction of the sum of ₦366,068,885.84 (Three hundred and sixty-six million, sixty-eight thousand, eight hundred and eighty-five naira, eighty-four kobo) already paid by the Delta State Government to the contractor when IPC Nos 2-5 in the sum of ₦1,936,268,094.77 (One billion, nine hundred and thirty-six million, two hundred and sixty-eight thousand, ninety-four naira, seventy-seven kobo) was paid by the Ministry of Niger Delta Affairs showcased poor financial management, contrary to the provision of Financial Regulation 415.

(b) The release of the sum of ₦176,647,792.43 (One hundred and seventy-six million, six hundred and forty-seven thousand, seven hundred and ninety-two naira, forty-three kobo) to the contractor as claim for compensation, an amount ₦121,647,792.43 (One hundred and twenty-one million, six hundred and forty-seven thousand, seven hundred and ninety-two naira, forty-three kobo) over and above the sum of ₦55,000,000.00 (Fifty-five million naira) provided for by the contract BEME is indicative of lack of prudent management of funds, contrary to the provisions of the Financial Regulations.

(c) The Ministry failed to produce for audit verification the list of the compensation beneficiaries in the contract for the construction of Gbaregolor – Ogriagbene Road in Bomadi – Delta State, and also failed to produce inventory of economic crops, structures and enumeration of un-exhausted improvements on the road's right of way, names, addresses, passport photographs of beneficiaries of the ₦176,647,792.43 (One hundred and seventy-six million, six hundred and forty-seven thousand, seven hundred and ninety-two naira, forty-three kobo) compensation paid so far.

In view of the above, the Permanent Secretary has been requested to:

(i) Recover from the contractor, the sum of ₦366,068,885.84 (Three hundred and sixty-six million, sixty-eight thousand, eight hundred and eighty-five naira, eighty-four kobo) already paid to him by the Delta State Government before the ministry's takeover of this contract and deposit same to government revenue in line with the Fiscal Responsibilities Act or refund such to the Delta State Government, tendering the recovery particulars for my verification and confirmation.

(ii) In view of the Ministry's inability/failure to produce concrete details of compensations/claims paid, account for the sum of ₦176,647,792.43 (One hundred and seventy-six million, six hundred and forty-seven thousand, seven

hundred and ninety-two naira, forty three kobo) purportedly paid as compensations for economic tress and structures.

(d) The contract for the dualization of East-West Road Section III, 99km (Contract No 5882) was initially awarded by the Federal Ministry of Works, Abuja for the sum of ₦35,600,000,000.00 (Thirty-five billion, six hundred million naira) on 13th August, 2006 and later taken over by the Ministry of Niger Delta Affairs.

Payment profile on this contract showed that when it was taken over by the Ministry of Niger Delta Affairs in 2009, the Federal Ministry of Works had issued 8 (eight) interim payment certificates totalling ₦10,499,887,163.10 (Ten billion, four hundred and ninety-nine million, eight hundred and eighty-seven thousand, one hundred and sixty-three naira, ten kobo) out of which the sum of ₦3,538,734,876.23 (Three billion, five hundred and thirty-eight million, seven hundred and thirty-four thousand, eight hundred and seventy-six naira, twenty-three kobo) stood unpaid. This amount was then taken over and paid by the Ministry of Niger Delta Affairs on Payment Voucher No MNDA/ABJ/CAP/023/09 of 14th July, 2009. Available records showed that the contract was reviewed to ₦66,459,088,593.59 (Sixty-six billion, four hundred and fifty nine million, eighty-eight thousand, five hundred and ninety-three naira, fifty-nine kobo), following the Federal Executive Council's approval on 25th May, 2011.

So far, 28 (twenty-eight) Interim Payment Certificates (IPC's) totalling ₦42,692,029,641.20 (Forty-two billion, six hundred and ninety-two million, twenty-nine thousand, six hundred and forty-one naira, twenty kobo) have been issued and paid to the contractor as at 14th August 2012. This represents 64% of the total revised contract sum of ₦66,459,088,593.59 (Sixty-six billion, four hundred and fifty-nine million, eighty-eight thousand, five hundred and ninety-three naira, fifty-nine kobo).

The examined contract files do not contain the revised Bill of Quantities that gave rise to the new approved contract sum of ₦66,459,088,593.59 (Sixty six billion, four hundred and fifty-nine million, eighty-eight thousand, five hundred and ninety-three naira, fifty-nine kobo). However, the valuation back-ups which were attached to the interim payment certificates outlined the contents and values of the BOQ in comparison with its provisions and releases to date.

As at Certificate No. 28, a cumulative sum of ₦5,664,599,936.37 (Five billion, six hundred and sixty-four million, five hundred and ninety nine thousand, nine hundred and thirty-six naira, thirty-seven kobo) had been released to the contractor from Bill No. 1 (General) out of the total BOQ provision of ₦7,681,722,531.65 (Seven billion, six hundred and eighty-one million, seven hundred and twenty-two thousand, five hundred and thirty-one naira, sixty-five kobo). The Bill No. 1 of the contract BOQ constitute expenditure of non-permanent works which ought to be supported with receipts, invoices or bills when claimed by the contractor. No detailed description or nature of expenditure, receipts, invoices or bills could be made available for audit examination.

Of particular note are the following items of expenditure:

(i) Release of the total sum of ₦4,428,569,893.20 (Four billion, four hundred and twenty-eight million, five hundred and sixty-nine thousand, eight hundred and ninety-three naira, twenty kobo) to the contractor for the payment of compensation as at Certificate No 28, out of the total provision of ₦5,554,176,694.83 (Five billion, five hundred and fifty-four million, one hundred and seventy-six thousand, six hundred and ninety-four naira, eighty-three kobo).

(ii) Release of the sum of ₦99,474,761.62 (Ninety-nine million, four hundred and seventy-four thousand, seven hundred and sixty-one naira, sixty-two kobo) out of the ₦142,306,953.32 (One hundred and forty-two million, three hundred and six thousand, nine hundred and fifty-three naira, thirty-two kobo) provided in the BOQ for project vehicles.

(iii) Payment of the sum of ₦364,947,765.00 (Three hundred and sixty four million, nine hundred and forty-seven thousand, seven hundred and sixty-five naira) to the contractor as claims for the removal and relocation of existing installations.

(iv) Payment of the sum of ₦205,616,016.74 (Two hundred and five million, six hundred and sixteen thousand, sixteen naira, seventy-four kobo) to the contractor as cost of design by nominated consultant as directed by the Engineer.

(v) Payment of the sum of ₦51,144,604.14 (Fifty-one million, one hundred and forty-four thousand, six hundred and four naira, fourteen kobo) to the contractor as claims for the services provided to the Engineer's representative; and

(vi) Claim by the contractor of ₦20,372,043.51 (Twenty million, three hundred and seventy-two thousand, forty-three naira, fifty-one kobo) as amount spent on the training of highway Engineers.

The Permanent Secretary has been requested to:

(i) Produce the detailed list of beneficiaries (with identities) and inventory of properties and un-exhausted improvements on the road construction right of way for which the sum of ₦4,428,569,893.20 (Four billion, four hundred and twenty-eight million, five hundred and sixty-nine thousand, eight hundred and ninety-three naira, twenty kobo) was claimed by the contractor for payment of compensation, otherwise, recover and refund the amount to Treasury, furnishing recovery particulars to my Office for verification.

(ii) Produce the inventory of existing installations on the road right of way for which the contractor claimed the sum of ₦364,947,765.00 (Three hundred and sixty-

four million, nine hundred and forty-seven thousand, seven hundred and sixty-five naira) as at IPC No 28, otherwise, recover and refund the amount to Treasury, furnishing recovery particulars to my Office for verification.

(iii) Justify the provision of the sum of ₦142,306,953.32 (One hundred and forty-two million, three hundred and six thousand, nine hundred and fifty three naira, thirty-two kobo) for project vehicles and state the number of project vehicles acquired with the sum of ₦99,474,761.62 (Ninety-nine million, four hundred and seventy-four thousand, seven hundred and sixty-one naira, sixty-two kobo) so far paid, with their particulars and location for audit verification.

His reaction is still being awaited.

(e) Amounts totalling ₦1,247,906,544.00 (One billion, two hundred and forty-seven million, nine hundred and six thousand, five hundred and forty-four naira) were paid to various contractors/consultants as compensations for crops and economic trees on land acquired for the construction of skill acquisition centres in the 9 (nine) Niger Delta States.

The payment vouchers in respect of the payments could not be produced for audit. No list of beneficiaries, inventory and valuation records was presented for audit verification.

The Permanent Secretary was consequently requested to:

(i) Produce, for audit verification, the payment vouchers in respect of the release of ₦1,247,906,544.00 (One billion, two hundred and forty-seven million, nine hundred and six thousand, five hundred and forty-four naira) to the consultants as payment of compensation for economic trees on land acquired for the construction of skill acquisition centres in the nine (9) states.

(ii) Produce, for audit verification the list and details of the beneficiaries of these compensation payments.

(iii) Produce inventory/valuation records of the affected crops, economic trees and un-exhausted improvements on the lands acquired.

His reaction is still being awaited.

(f) It was observed from the financial status report of the Ministry that 5 (No.) contracts awarded to different contractors in various sums totalling ₦155,925,750.00 (One hundred and fifty-five million, nine hundred and twenty-five thousand, seven hundred and fifty naira) between 2009 and 2011 were overpaid by a total sum of ₦45,304,315.31 (Forty-five million, three hundred and four thousand, three hundred and fifteen naira, thirty-one kobo) without any evidence of contract variation.

Consequently, the Permanent Secretary has been requested to:

(i) Investigate fully the circumstances leading to this over-payment and sanction the officers involved in accordance with the Public Service Rules.

(ii) Recover the overpaid amounts from the contractors and furnish recovery particulars for verification.

All these issues were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/MNDA/02 dated 29th July, 2013. His response is still being awaited.

NATIONAL TEACHERS' INSTITUTE

8.03 The National Teachers' Institute was established by Decree No. 7 of 1978 to among other things; organize and provide programmes for the training, development, upgrading and certification of teachers. The institute equally conducts post-graduate courses and examinations in education for graduate teachers, carries out research in conjunction with other bodies on any matter relevant to educational development in Nigeria and assesses from time to time the training programmes offered by the Institutions controlled by or associated with the Institute with a view to ascertaining the professional competence of those Institutions.

During the examination of the books of accounts and other records of Capital expenditure maintained at the National Teachers' Institute, it was revealed that:

(a) A total sum of ₦3,920,000,000.00 (Three billion, nine hundred and twenty million naira) was transferred from the Central Bank of Nigeria Capital account to a commercial bank between April and September, 2010, contrary to Financial Regulation 702 which provides 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 of the Federation".

It was not possible to establish what exactly these funds were used for as supporting documents like receipts, director's minutes, evidences of due process in contract award, etc, were not made available for audit, despite repeated demands.

The Director-General has been requested to explain the transfers of the total sum of ₦3,920,000,000.00 (Three billion, nine hundred and twenty million naira) from the CBN to the commercial bank without approval from the Accountant-General of the Federation and account for the transferred funds with verifiable documents.

(b) A total sum of ₦247,800,000.00 (Two hundred and forty-seven million, eight hundred thousand naira) capital vote was purportedly remitted to the South-East Zonal Headquarters, Enugu. This could not be traced in any book or record

maintained at the Zonal Headquarters, Enugu. The payment made through a composite payment voucher dated 7th August, 2008 for a total sum of ₦539,854,000.00 (Five hundred and thirty-nine million, eight hundred and fifty-four thousand naira) made up of ₦247,800,000.00 (Two hundred and forty-seven million, eight hundred thousand naira) for South-East Zone and ₦292,054,000.00 (Two hundred and ninety-two million and fifty-four thousand naira) for South-South Zonal office was meant for 2008 training programmes for teachers.

The Director-General has been requested to account for the total sum of ₦247,800,000.00 (Two hundred and forty-seven million, eight hundred thousand naira) purportedly remitted to the South-East Zonal Headquarters, Enugu for 2008 training programmes for teachers with verifiable documentary evidences.

(c) Also at NTI, the examination of capital books of accounts and records revealed non-adherence to laid-down rules in the payment process for the purpose of accountability and transparency. Financial Regulations 802 provides that "A Sub-Accounting Officer shall enter promptly into cashbook all sums of money received by him or paid by him as a public officer, supporting such entries by a receipt of payment voucher on the prescribed form".

Financial Regulations 601, 602 and 603 further provide that for the purpose of accountability and transparency, any Government expenditure must be on a payment voucher together with supporting documents like receipts, letters of award, acknowledgement letters, signature, director's minutes, store receipt vouchers, store issue vouchers, etc.

At the National Teacher's Institute however, it was discovered that 28 (Twenty-eight) payments for amounts totaling ₦893,699,994.25 (Eight hundred and ninety-three million, six hundred and ninety-nine thousand, nine hundred and ninety-four naira, twenty-five kobo) were made without complying with the quoted Regulations.

The Director-General has been requested to account for the above 28 (twenty-eight) payments totalling ₦893,699,994.25 (Eight hundred and ninety three million, six hundred and ninety nine thousand, nine hundred and ninety four naira, twenty five kobo) with verifiable documentary evidence.

(d) The sum of ₦52,957,216.75 (Fifty-two million, nine hundred and fifty-seven thousand, two hundred and sixteen naira, seventy-five kobo) purportedly spent on advert/publicity was not supported with evidences of acknowledgement of receipt of payment by the media companies involved. Financial Regulation 603 provides that "All vouchers shall contain full particulars of each service such as payee, date, numbers, quantities, distances and rate so as to enable them to be checked without reference to any document and will invariably be supported by relevant documents such as LPO, invoices, special letters of authority, time sheet, etc".

The Director-General has been requested to account for the total sum of ₦52,957,216.75 (Fifty-two million, nine hundred and fifty-seven thousand, two hundred and sixteen naira, seventy-five kobo) spent on adverts and publicity.

All the issues raised above were communicated to the Director General through my Audit Inspection Report Reference No. OAuGF/P&PAD/NTI /06 dated 16th July, 2013. His response is being awaited.

NIGERIAN COLLEGE OF AVIATION TECHNOLOGY (NCAT)

8.04 The Nigerian College of Aviation Technology (formerly known as the Nigerian Civil Aviation Training Centre) Zaria, was established in 1964. The College conducts civil aviation training for use in flight training or air port operations, it trains approved persons in installation, maintenance and operation of technical equipments.

(a) At the Nigerian College of Aviation Technology, Zaria, a contract for the supply of 2 (two) Bell 206 L-4 Helicopters to NCAT by Bell Helicopters Textron, USA for the College's Pilot training was awarded on 29th December 2010 with a completion period of 12 (twelve) months. The total value of the contract was $7,013,460.00 (Seven million, thirteen thousand, four hundred and sixty dollars) equivalent of ₦1,047,740,789.40 (One billion, forty-seven million, seven hundred and forty thousand, seven hundred and eighty-nine naira, forty kobo) using the exchange rate of ₦149.39 to $1 dollar**.**

The scope of the supply contract included:

(i)	2 (two) units of model 206 L-iv Helicopters with Standard kits and customizing	$4,800,000.00
(ii)	Spares package (Lot)	$273,002.00
(iii)	Ground support Equipment and special Tools (Lot)	$173,979.00
(iv)	Packaging/Transportation/Insurance (No)	$307,356.00
(v)	In-country Reassembly (No)	$25,559.00
(vi)	Training (Lot)	$40,775.00
(vii)	In-country customer service Representative	$1,392,789.00
		$7,013,460.00

Audit verification confirmed that this contract has been fully paid for. However, a physical inspection at the Murtala Mohammed Airport where the completely knocked down parts (CKD) were re-assembled, and enquiries at Zaria indicated that the full scope of the supply contract was not executed. The components that dealt with spares package, ground support equipment and special tools, training lot and unexplained "In-country customer service Representative", all amounting to $1,880,545.00 (One million, eight hundred and eighty thousand, five hundred and forty-five dollars) equivalent of ₦280,934,617.60 (Two hundred and eighty million, nine hundred and thirty-four thousand, six hundred and seventeen naira, sixty kobo) were not executed. I cannot therefore accept these expenditures as proper charges against public funds.

The Rector of the Nigerian College of Aviation Technology (NCAT) has been requested to recover and refund to Treasury the total sum of ₦280,934,617.60 (Two

hundred and eighty million, nine hundred and thirty-four thousand, six hundred and seventeen naira, sixty kobo) and furnish recovery particulars for verification.

(b) The contract for the supply of 1 (No.) Micro NAV 360° Visual Tower ATC Simulator was awarded to a company in the sum of £1,404,293.00 (One million, four hundred and four thousand, two hundred and ninety-three pounds sterling). In the contract agreement signed by both the contractor and the college authorities on 11th February 2011, the following were stated as the terms of payment:

- ►15% of the contract sum to be paid upon the receipt of Advance Payment Guaranty (APG) from a reputable bank (Article 3.2.1).
- ► 20% upon the issuance of FAT certificate and Interim valuation certificate stating that the equipment has been manufactured 100% (Article 3.3.1).
- ► 50% to be paid upon presentation of Bill of Lading/Air way Bill (Article 3.4.1)
- ► 10% of the contract sum to be paid upon issuance of certificate of practical completion, stating that the simulator has been successfully and satisfactorily supplied and installed to specification; that all the spare parts have been supplied and that all the trainings in the manufacturer's factory and in sites have been conducted successfully.
- ► The last 5% shall be paid upon issuance of certificate of release of retention, 12 (twelve) months after the installation.

It was however observed in the payment profile in respect of this contract that a total of £1,404,293.00 (One million, four hundred and four thousand, two hundred and ninety three pounds) representing 99.92% was paid to the contractor through 3 No. LOCs before the issuance of FAT certificate and the interim valuation certificate which ought to attract payment of 20% of the contract sum in line with Article 3.3.1 of the contract agreement. The LOCs issued in favour of the contractor before the manufacturing and testing of the equipment, contrary to the provisions of the contract agreement and other details are as follows:-

LOC	dated 29th march 2011	-	£228,038.29
LOC	dated 4th July, 2011	-	£215,000.00
LOC	dated 4th January 2012	-	£ 961,254.71
			£1,404,293.00

It was noticed that while the Interim Valuation Certificate was issued on 10th May, 2012, FAT certificate was issued on 26th June 2012. At the time of the issuance of this certificate, the contractor had already been paid £1,404,293.00 (One million, four hundred and four thousand, two hundred and ninety three pounds) or 99.92% of the total contract sum. Audit is of the opinion that the payment of over 99% of a contract sum to the contractor before the manufacturing, shipment and receipt of the equipment is not in line with government procurement policies and best practice. Section 35(2) of the Public Procurement Act, 2007 stipulates that after the payment of mobilization fee to a contractor, no other payment shall be made to

the contractor except upon the issuance of an Interim payment certificate in accordance with the contract agreement.

Other anomalies observed in the payment process include none preparation of payment vouchers to support the payments, contrary to Financial Regulation 601, which stipulates that "under no circumstances shall a payment be made for services for which a voucher has not been prepared".

According to Article 3.5.1. (II) of the contract agreement, the fourth instalment payment, which shall be equivalent to 10% of the contract sum, shall be made upon the issuance of certificate of practical completion, stating that all agreed trainings in the factory and in-sites, have been conducted successfully. It was however observed during physical inspection of the equipment that the post installation training is yet to be carried out as at the time of audit inspection in April, 2013, even though the contractor has been paid 99.9% of the contract sum. On enquiry, it was learnt that the contractor is demanding for the release of the balance of his payment which ought to be due 12 (twelve) months after the successful installation of the equipment, as stipulated in the contract agreement.

It was discovered that as a result of the non-release of the final payment which is not due, the contractor has withdrawn the operational certificate of the equipment, making it impossible to put the equipment to use. Government has not derived any value for the sum of £1,404,293.00 (One million, four hundred and four thousand, two hundred and ninety three pounds) committed to this project as a result of this withdrawal.

The Rector of NCAT was requested to:

(i) Explain why the contractor was paid a total of £1,404,293.00 (One million, four hundred and four thousand, two hundred and ninety three pounds) (99.9%) of the total contract sum before the manufacturing and testing of an equipment, contrary to the contract agreement.

(ii) Explain why payments were effected without raising payment vouchers contrary to extant regulations.

(iii) Explain management's stand on the alleged seizure of the operational certificate of the equipment, even when the contractor has been paid all but the retention fee.

(iv) Explain efforts being made by the management to get the contractor carry out his contractual agreement of running a training programme for the equipment.

Her response is being awaited.

(c) Through a letter dated 4th July, 2012, a company was introduced as the authorised agent of the college and was engaged for the Port-Clearing of 1 No.

Micro NAV 360º Visual Tower ATC Simulator. The transaction that followed was fraught with irregularities.

The company submitted a Bill dated 31st July 2012 for ₦41,951,605.73 (Forty-one million, nine hundred and fifty-one thousand, six hundred and five naira, seventy-three kobo) as the custom charges for the clearing of the said equipment. However, a summation of the items listed in the said bill gives a total of ₦881,655.50 (Eight hundred and eighty-one thousand, six hundred and fifty-five naira, fifty kobo) as against the sum of ₦41,951,605.73 (Forty-one million, nine hundred and fifty-one thousand, six hundred and five naira, seventy-three kobo) claimed by the clearing Agent. A copy of this Customs Duty charges amounting to ₦41,951,605.73 (Forty-one million, nine hundred and fifty- one thousand, six hundred and five naira, seventy-three kobo) could not be traced in the file, but the college effected payment to the Nigerian customs vide payment voucher No. 1566 of 1st August 2012 in the sum of ₦41,951,605.73 (Forty-one million, nine hundred and fifty-one thousand, six hundred and five naira, seventy-three kobo). A corresponding copy of E-payment schedule showing the actual payee of this sum could not be presented, neither was the acknowledgement of receipt of this amount by the Nigeria Customs Service produced.

The Rector of the College has been requested to:

(i) Produce a copy of Customs Duty Charges amounting to ₦41,951,605.73 (Forty-one million, nine hundred and fifty-one thousand, six hundred and five naira, seventy-three kobo) to enable me confirm the actual amount charged for clearing this equipment.

(ii) Reconcile the transaction because the actual value of the items listed in the Bill submitted by the clearing Agent as Customs Charges amounted to ₦881,655.50 (Eight hundred and eighty-one thousand, six hundred and fifty-five naira, fifty kobo).

(d) The contract for the supply and installation of Fabric Optic Training Facilities was awarded to a company in the sum of ₦54,720,000.00 (Fifty-four million, seven hundred and twenty thousand naira) on 6th May 2002 for a duration of 12 (twelve) months.

The final valuation certificate for the completion of the project was issued on 6th December, 2012 after the issuance of certificate of practical completion/release of Retention Fee dated 19th November, 2012. However, a scrutiny of these certificates showed that the total value of work done by the contractor was ₦45,035,655.00 (Forty-five million, thirty-five thousand, six hundred and fifty-five naira). A memo dated 28th February, 2012 with lists attached, indicated value of unexecuted items in the project as ₦9,684,345.00 (Nine million, six hundred and eighty-four thousand, three hundred and forty-five naira) even though the college has released the retention fee and issued a certificate of job completion.

Terminating the contract at this level and re-awarding same to another contractor would attract additional cost to government. Since the equipment cannot

be put to full capacity utilization at this level of completion, government is not deriving any value for the money spent on the project. This is an established case of breach of contract, therefore, the college should insist on specific performance as the contractor is under obligation to carry out all the job items in the contract.

The Rector has been asked to employ the services of any of the anti-graft agencies to compel the contractor to supply the remaining items and carry out the civil works necessary for the installation of the equipment so that government objectives on this project can be realized. Evidence of this should be communicated to my office.

(e) The contract for construction and furnishing of Aviation Management School was awarded to a company on 15th February, 2008 in the sum of ₦45,278,955.12 (Forty-five million, two hundred and seventy-eight thousand, nine hundred and fifty five naira, twelve kobo) with a completion period of 6 (six) months.

The sum of ₦6,262,500.00 (Six million, two hundred and sixty-two thousand, five hundred naira) was provided in the contract BOQ for electrical Installations including fittings and fixtures. Available records (memo dated 29th March 2012) showed that the contractor did not carry out these aspects of works in the contract, even though he has been paid the full contract sum.

Since the contractor did not carry out electrical installations and fittings as provided in the contract's BOQ, I am of the opinion that he should not have been paid the sum of ₦6,262,500.00 (Six million, two hundred and sixty-two thousand, five hundred naira).

The Rector has been requested to recover and refund the sum of ₦6,262,500.00 (Six million, two hundred and sixty-two thousand, five hundred naira) meant for these purposes in the contract agreement as unexecuted job, furnishing recovery particulars for verification.

All the issues raised above were communicated to the Rector through my Audit Inspection Report Reference No. OAuGF/P&PAD/NCAT/08 dated 15th April, 2013. His response is still being awaited.

UNIVERSITY COLLEGE HOSPITAL, IBADAN

8.05 Established in November 1952 by an Act of Parliament in response to the need for the training of medical personnel and other health care professionals, the University College Hospital is expected to render excellent, prompt, affordable and accessible health care in an environment that promotes health and dignity irrespective of status and developing high quality personnel.

While examining the Capital books of accounts and other records maintained at the University College Hospital (UCH) Ibadan, it was observed that:

(a) In compliance with international practices, the Board of the Hospital gave an anticipatory approval for the award of a contract for the construction of a reinforced concrete ramp to a company in the sum of ₦56,764,321.95 (Fifty-six million, seven hundred and sixty-four thousand, three hundred and twenty-one naira, ninety-five kobo) with a completion period of 22 (twenty-two) weeks. The award was effected vide letter ref. No. HG/MTB dated 31st October, 2011. This project is aimed at facilitating the transportation/conveyance of disabled patients that cannot walk from one floor to another within the Hospital to obtain treatment in referred units.

Physical inspection carried out in respect of this project in May 2012, revealed that the level of work accomplished was about 50% whereas amounts totalling ₦51,177,874.61 (Fifty-one million, one hundred and seventy-seven thousand, eight hundred and seventy-four naira, sixty-one kobo) which is 90.1% of the contract sum had been paid according to the Budget performance report as at December, 2011.

The rule is that after the payment of mobilization fee, further payments will be based on valuation of work expressed in a certificate. This rule was obviously not adhered to here. Therefore, the Chief Medical Director has been requested to explain the disparity between the volume of work done and the level of payment so far made to the contractor. In addition, he should compel the contractor to ensure that the project is executed within the specified time frame to avoid unnecessary variation in the contract sum.

(b) During the examination of capital books of accounts and records maintained at the University College Hospital Ibadan, it was observed that there was a construction of the House Officers' residence. The aim of this project is to provide a conducive accommodation within the college to enhance the performance of the members of staff that would be accommodated therein.

Towards the accomplishment of the above objective, the Board of the College Hospital met and gave anticipatory approval for award for the construction of a storey building in the sum of ₦205,000,000.00 (Two hundred and five million naira) with a completion period of 41 weeks. This award was effected vide letter Ref. No. HG/MTB of 31st October, 2011.

As at May 2012, sums totalling ₦143,228,233.66 (One hundred and forty-three million, two hundred and twenty-eight thousand, two hundred and thirty-three naira, sixty-six kobo) representing 70% of the contract sum had been paid. However, physical inspection of the project revealed that the volume of work done as at that date was 45% of the total scope of work.

The Chief Medical Director has been requested to explain the disparity between the volume of work done and the payments so far made to the contractor, as well as compel the contractor to ensure that the project is executed within the specified time to avoid unnecessary variation in the contract sum.

(c) The contract for the construction of the multi-purpose hall at the University College Hospital, Ibadan, was awarded in October, 2011 through an anticipatory approval by the University Teaching Hospital Management Board to a company in the sum of ₦123,079,933.73 (One hundred and twenty-three million, seventy-nine

thousand, nine hundred and thirty-three naira, seventy-three kobo) with a completion period of 18 weeks from the time of signing the contract agreement.

Audit examination of the accounting records as well as physical inspection of the project sites in May 2012 showed that sums totalling ₦111,557,371.52 (One hundred and eleven million, five hundred and fifty-seven thousand, three hundred and seventy-one naira, fifty-two kobo) which is about 90% of the contract sum had been paid, whereas the level of work executed was estimated at 65% of the total contract scope. The following outstanding works were noted; the roofing was at the noggin level; the block work was not plastered; the plumbing and the electrical fittings laid in the walls were not completed, the doors and windows had not been fixed, no tile works was sighted and painting works were yet to be done.

The rules is that after the payment of mobilization fee, further payments will be based on valuation of work expressed in a certificate. This rule was obviously not adhered to here. Therefore, the Chief Medical Director was requested to explain the disparity between the volume of work done and the payments so far made to the contractor, as well as compel the contractor to ensure that the project is executed within the specified time to avoid unnecessary variation in the contract sum.

(d) It was noted that contracts for all the four (4) slated projects valued at ₦512,605,352.35 (Five hundred twelve million, six hundred and five thousand, three hundred and fifty-two naira, thirty-five kobo) were awarded by anticipatory approvals as against the established standard procedure for award of contracts in government agencies, clearly enunciated in Public Procurement Act, 2007. This is an abuse of established process which does not allow for competitive bidding/tendering and the entrenchment of best practices.

The Chief Medical Director has been requested to explain the propriety of this method of contract award.

All the issues raised above were communicated to the Chief Medical Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/UCHI/02 dated 5th February, 2013. However, all the explanation given by the Chief Medical Director in his response Ref. HG/MTB/001 of 1st March, 2013, were evasive as they did not address the issues raised.

FEDERAL POLYTECHNIC OFFA

8.06 The Federal Polytechnic, Offa came into existence in 1992, arising from a Presidential pronouncement for its establishment by the then Military President during a state visit in 1991.

While examining the books of capital accounts and records kept at the Federal Polytechnic Offa for the year 2009 - 2011, it was observed that a company was awarded the contract for the construction of security building and electricity connection to the national grid at the permanent site of the institution. The contract was awarded vide letter referenced FPO/RO/74/S.5 and dated 12th of August, 2010

in the sum of ₦19,446,776.00 (Nineteen million, four hundred and forty-six thousand seven hundred and seventy-six naira) with a completion period of 16 weeks effective from the date of the acceptance of the contract.

Records showed that 15% mobilization fees amounting to ₦2,917,016.40 (Two million, nine hundred and seventeen thousand, sixteen naira, forty kobo) was paid vide payment voucher no. 3327 of 1st September, 2010. Besides the mobilisation fees, the contractor was also paid another sum of ₦6,806,317.60 (Six million, eight hundred and six thousand, three hundred and seventeen naira, sixty kobo) vide payment voucher No. 3335 of 21st September, 2010, being 35% of the contract sum without an interim valuation certificate.

This second payment was made contrary to Part VI, Section 35(2) of the Public Procurement Act, 2007 which states that "once a mobilisation fee has been paid to any supplier or contractor, no further payment shall be made to the supplier or contractor without an interim performance certificate issued in accordance with the contract agreement".

This project has been abandoned as at the time of audit inspection in June, 2013, after committing 50% of the contract sum and achieving only about 30% job performance.

The Rector has been requested to explain the infraction of the provisions of the Public Procurement Act, 2007 as well as the disparity between the payments made and the level of job performance. His response is being awaited.

(b) The contract for the construction of road network and drainage at the permanent site of the institution was awarded to a company on 29th September, 2011 in the sum of ₦119,821,347.00 (One hundred and nineteen million, eight hundred and twenty-one thousand, three hundred and forty-seven naira) with a completion period of 24 weeks. Also, the contract for the construction of Administrative/Main Building at the permanent site in the sum of ₦134,782,450.00 (One hundred and thirty-four million, seven hundred and eighty-two thousand, four hundred and fifty naira) was awarded to another contractor on the same date, 29th September, 2011 with a completion period of 24 weeks.

While scrutinizing the Bill of Quantities prepared for the two projects, it was observed that the sums of ₦5,212,183.50 (Five million, two hundred and twelve thousand, one hundred and eighty-three naira, fifty kobo) and ₦6,126,475.00 (Six million, one hundred and twenty-six thousand, four hundred and seventy-five naira) respectively, were built into the contracts as 5% Withholding Tax (WHT).

The sums of ₦3,944,680.14 (Three million, nine hundred and forty- four thousand, six hundred and eighty naira, fourteen kobo) and ₦3,287,514.92 (Three million, two hundred and eighty-seven thousand, five hundred and fourteen naira, ninety-two kobo) totalling ₦7,232,195.06 (Seven million, two hundred and thirty-two thousand, one hundred and ninety-five naira six kobo) had been deducted and paid the contractor as WHT.

It should be noted that it is an established procedure of accounting for settlement of contracts executed on behalf of government that two types of taxes are recognized namely: Withholding tax (WHT) and Value added tax (VAT). The WHT is to be deducted from the contractor's payments while the government bears the VAT.

(c) It was observed at the Federal Polytechnic Offa that the circular issued by the Bureau of Public Procurement (BPP) with reference No. SGF/OP/I/S.3/VIII/57 dated 11th March, 2009 which provides for thresholds and composition of authorities for award of contracts in all Government Establishments was not being adhered to. Polytechnics, Colleges of Education, Universities etc are grouped as Parastatals under the Federal Ministry of Education and their Tenders Board composition shall be made up of the following members:

Chairman: Chief Executive Officer
Members: Heads of Departments
Secretary: Head of Procurement

However, during the audit review of the process of contract awards by the institution in order to ascertain the level of compliance with the Procurement Act of 2007, it was observed that the composition of the Tenders Board of the Polytechnic was at variance with the established standard, as the Board was made up of members of the Governing Council and the Rector. This should be explained.

The issues raised above were communicated to the Rector through my Audit Inspection Report Reference No. OAuGF/P&PAD/FPO/05 dated 5th February, 2013. His response is being awaited.

FEDERAL COLLEGE OF EDUCATION (SPECIAL) OYO

8.07 The Federal College of Education (Special), Oyo was established on 5th October, 1977 as Federal Advanced Teachers' College (Special). As the name indicates, the College is the only one of its kind in Nigeria and Sub-Saharan Africa harboring the largest concentration of physically challenged students with specialized facilities for teaching and training. It is a designated centre of excellence for the physically challenged in Nigeria.

At the Federal College of Education (Special) Oyo, the contract for the construction of workshops and offices for the Vocational and Technical Education Departments of the College was awarded to a contractor on 5th October, 2010. The total contract sum for the project was ₦78,779,692.53 (Seventy-eight million, seven hundred and seventy-nine thousand, six hundred and ninety-two naira fifty-three kobo). The contract was to be completed in 10 weeks. As at the time of audit inspection in December, 2012, the sum of ₦45,298,325.21 (Forty-five million, two hundred and ninety-eight thousand, three hundred and twenty-five naira, twenty-one kobo), representing 58% of the contract sum had been paid to the contractor.

Though more than half of the contract sum had been paid, physical inspection of the project showed that only 30% of the project which had since been abandoned was executed . The site has been overtaken by weeds and dangerous reptiles.

The Management wrote several letters to the contractor dated 23rd September 2011; 18th November 2011 and 20th February 2012 expressing its displeasure at the slow pace of work and uncoordinated manner in which the work was handled and subsequently had a meeting with him in August 2012, but the contractor remained adamant and refused to return to site.

Surprisingly, even with the contractor's disappointing performance, additional payments totaling ₦27,572,892.39 (Twenty-seven million, five hundred seventy-two thousand, eight hundred and ninety-two naira, thirty-nine kobo) were made to him on 14th December, 2011 and 22nd March, 2012 without any evidence of further work done at the project site. The reason for this additional payment is not clear.

Consequently, the Provost was asked to justify the additional payment to the contractor without any evidence of job execution, contrary to the provisions of Financial Regulation 2933(ii) and Section 35(2) of the Public Procurement Act, 2007, which provide that all payments after the mobilization fee must be supported with Interim Performance Certificates.

(b) Similarly, the contract for the construction of the Student's Affairs complex of the Federal College of Education, Oyo was awarded to a contractor at the cost of ₦48,132,246.61 (Forty-eight million, one hundred and thirty-two thousand, two hundred and forty-six naira, sixty-one kobo) with a completion period of 16th weeks. Audit evaluation of the project showed that a total sum of ₦31,286,859.39 (Thirty-one million, two hundred and eighty-six thousand, eight hundred and fifty-nine naira, thirty-nine kobo) had been paid to the contractor as at the time of audit in January, 2013.

In spite of the payment of 65% of the contract sum, a physical inspection revealed that the job was only 35% done. The Management wrote several letters to the contractor on 23rd September, 2011, 18th November 2011 and 20th February 2012 expressing its displeasure at the slow pace of work and uncoordinated manner in which the work is being handled. Despite Management's displeasure at the contractor's attitude to work it still went ahead and deliberately paid a total sum of ₦12,033,061.75 (Twelve million, thirty-three thousand, sixty-one naira, seventy-five kobo) to the contractor on 14th December, 2011 and 22nd March, 2012 without any evidence of further work done, as confirmed by the refusal of the contractor to re-mobilize to site. This further payment violates Financial Regulation 2933(ii) and Procurement Act Section 35(2) which states that no further payment shall be made to a supplier or contractor who has been paid mobilization fee except on the strength of Interim Performance Certificate issued on accordance with the contract agreement.

The Provost has been requested to justify the payment of ₦12,033,061.75 (Twelve million, thirty-three thousand, sixty-one naira, seventy-five kobo) to this contractor who abandoned the project site since September 2011. The College's explanation in their response dated 8th February, 2013 was not satisfactory.

(c) The contract for the construction of a 500-seater Lecture Theater (Lot ii) was awarded to a company at a contract sum of ₦53,178,686.77 (Fifty-three million, one hundred and seventy-eight thousand, six hundred and eighty-eight naira seventy-seven kobo) on 5th October, 2010 with a completion period of 16 weeks. Available records revealed that a total sum of ₦30,577,744.90 (Thirty million, five hundred and seventy-seven thousand, seven hundred and forty-four naira, ninety kobo) which is about 57% of the contract sum has been paid as at the time of audit inspection.

However, physical inspection revealed that the quantum of job done was 38%. As is the manner of the management of the College, letters were written to the contractor on 23rd September, 18th November 2011 and 20th February 2012 expressing Management's displeasure at the slow pace and uncoordinated manner in which the work was being handled. Despite Management's letters and subsequent meeting with the contractor in August 2012, the contractor refused to go back to site.

However, just as in the other cases, the same Management deliberately made payments totalling ₦18,612,540.50 (Eighteen million, six hundred and twelve thousand, five hundred and forty naira, fifty kobo) to the contractor on 14th December, 2011 and 22nd March, 2012 without any evidence of further work done. This payment of ₦18,612,540.50 (Eighteen million, six hundred and twelve thousand, five hundred and forty naira, fifty kobo) contravenes Financial Regulation 2933(ii) and Public Procurement Act, 2007 Section 35(2).

The Provost has been requested to explain and justify the payment of the total sum of ₦18,612,540.50 (Eighteen million, six hundred and twelve thousand, five hundred and forty naira, fifty kobo) in December 2011 and March 2012 to the contractor who abandoned the project site since September 11, 2011.

The issues raised were communicated to the Provost through my Audit Inspection Report referenced OAuGF/P&PAD/FCE/(SPECIAL)/OYO/05 and dated 23rd January, 2013. His response dated 8th February, 2013 was unsatisfactory as it did not address the issued raised.

NIGERIAN AIRSPACE MANAGEMENT AGENCY (NAMA)

8.08 The Nigerian Airspace Management Agency (NAMA) was established by the act of parliament No. 48, of 29th May, 1999 as a body corporate with perpetual succession and common seal; that may sue or be sued in its corporate name.

The Agency was established for the purpose, among others, of providing air transport services in Nigeria and generally securing the safety, efficiency and regularity of air navigation.

During the examination of the Capital account books and records maintained at the Nigerian Airspace Management Agency (NAMA), it was observed that a contract for WGS-84 survey and acquisition of global navigational satellite system and associated works/training for twenty-two (22) designated airports was awarded for

₦360,000,000.00 (Three hundred and sixty million naira) to a company on 14th May, 2009 with a completion period of 12 (twelve) weeks.

Though the contract was executed and payments were being effected instalmentally, at the end of it all, it was observed that a total sum of ₦378,770,000.00 (Three hundred and seventy-eight million, seven hundred and seventy thousand naira) was paid to the contractor instead of the agreed contract sum of ₦360,000,000.00 (Three hundred and sixty million naira), resulting to an overpayment of ₦18,770,000 (Eighteen million, seven hundred and seventy thousand naira). It was discovered that the Project Manager unilaterally raised a memo increasing the scope of work to include survey of Akwa-Ibom and Gombe Airports at an additional sum of ₦24,770,000 (Twenty-four million, seven hundred and seventy thousand naira). The Management of NAMA endorsed and approved the Project Manager's suggestion that thus resulting to an unauthorized variation of the contract sum.

The payment to the contractor of an amount over and above the original contract sum as approved and awarded by the Ministerial Board is a contravention of the Financial Regulations and the Public Procurement Act.

In view of the above, the Managing Director was requested to:

(i) Explain the unauthorized additional contract sum against the provisions of the relevant extant regulations.

(ii) Produce the approval by the Bureau of Public Procurement in support of the contract variation.

In the absence of the above requirements, the additional expenditure of ₦24,770,000 (Twenty-four million, seven hundred and seventy thousand naira) should be recovered and refunded to Treasury and evidence of recovery made available for my verification.

(b) A company was awarded the contract for World Geodetic Survey (WGS-84) and acquisition of Global Navigation Satellite system for 22 designated Airports and the training of staff on the use of the survey equipment. The contract, awarded on 14th May 2009 was for the sum of ₦360,000,000.00 (Three hundred and sixty million naira) with a completion period of twelve (12) weeks.

The scope of work on this contract includes:

(i) WGS-84 survey
(ii) Design of GNSS procedure
(iii) Supply of survey/charting Equipment
(iv) Establishment of work stations and installation of GIS software.
(v) Staff training on the use of survey Equipment.

The full contract sum of ₦360,000,000.00. (Three hundred and sixty million naira) had been paid to the contractor. However, a visit to the project sites at the designated Airports revealed that neither the survey work nor the acquisition of the

GNSS and other equipment prescribed in the contract, including the training of staff have been executed by the contractor as at the time of inspection on 19th October, 2012 despite full payment.

Financial Regulations 3104(ii) stipulates that where a contractor is paid for a job not done, he shall be given 21 days to complete the job or refund in full the amount paid to him. He shall in addition be referred to the EFCC for prosecution. Similarly, Financial Regulation 3104 (iii) provides that a public officer who pays money to a contractor for a job not executed shall be made to refund such money, he shall be removed from the schedule and the matter referred to the EFCC for prosecution. This is an established case of payment for unexecuted contract.

The Managing Director has been requested to invoke the provisions of these Regulations without further delay.

All issues raised above were communicated to the Director General through my Audit Inspection Report Reference No. OAuGF/P&PAD/ NAMA/42 dated 7th February, 2013. His response is still being awaited.

FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

8.09 During the examination of the Capital books of accounts and other records maintained at the Federal Ministry of Women Affairs and Social Development, it was observed that the Ministry engaged in cross transfer of funds from the Capital to the Overhead accounts in total disregard to extant regulations. Financial Regulation 802 provides that "All Capital Account shall be maintained at the Central Bank of Nigeria or any other bank as may be designated by the government and authorized by the Accountant-General". Specifically, the Federal Treasury Circular No. TR.A8&B8/2000/OAGF/PRS/005/111/144 of November 21st, 2000 states that "All cheques drawn on the capital account must be in favour of contractors or suppliers of capital items of expenditure: on no account must any money be transferred or withdrawn from Capital account into commercial bank". The Accountant-General's financial guidelines on the operation of funds for MDG projects under MDA's Ref. No. OAGF/TRS/MD/11/11 dated 25th October, 2006 expressly provide that: "for the purpose of accountability and transparency, all expenditure under MDG projects must be done in accordance with the extant rules and regulations guiding public expenditure. In particular, all payments shall be subjected to pre-payment audit".

Despite these regulations however, it was observed that the bulk of the Capital vote meant for setting up and maintenance of Skill Acquisition Centres nationwide were transferred to the Ministry's Overhead accounts in two (2) commercial banks where they were subjected to other uses at variance with the original appropriation.

A total of ₦2,450,016,593.62 (Two billion, four hundred and fifty million, sixteen thousand, five hundred and ninety-three naira, sixty-two kobo) was transferred between October, 2010 and September, 2012 as stated below:-

		₦
Last quarter of 2010	-	644,452,865.30
2011	-	1,456,412.159.23
Up to September 2012	-	349,151,569.00
TOTAL	**=**	**₦2,450,016,593.62**

I cannot certify that the subsequent disbursement of these funds from the 2 (two) banks were in government interest and that the expenditure incurred constitute proper and legitimate charge against public funds, because the payment vouchers were not made available for audit security.

The Permanent Secretary has been requested to justify the funds transfers and produce all the relevant payment vouchers for my scrutiny.

This matter was reported to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/P&PAD/FMWASD/04 dated 7th December, 2012. His response is still being awaited.

NIGERIA ATOMIC ENERGY COMMISSION

8.10 The Nigeria Atomic Energy Commission (NAEC) was established by Act 46 of 1976 as a specialized agency for the promotion and development of nuclear technology. It has the mandate to develop framework and technical pathway to explore, exploit and harness atomic energy for peaceful application in all its ramifications for the socio-economic development of Nigeria.

(a) While examining the books of accounts, records and project files maintained at NAEC for the period under review, it was observed that a hostel project for researchers was executed at a cost of ₦484,330,028.00 (Four hundred and eighty-four million, three hundred and thirty thousand, twenty-eight naira). This project has since been commissioned. However, a scrutiny of the priced Bill of Quantities (BOQ) of the project revealed the following anomalies:

(i) Out of the 3 (three) project vehicles provided for at the cost of ₦15,000,000.00 (Fifteen million naira), only 2 (two) vehicles were purchased and only 1 (one) Toyota Hillux with registration number EA 161 ABC was seen physically. In fact, the Toyota Hillux seen was in a bad condition and appeared not to be a new vehicle as at the time of purchase. The site Manager claimed that the second vehicle was parked at his house and this was three months after the commissioning of this project. It is instructive to note that items purchased for the purposes of a project revert to the client on commissioning of such work. It was also observed that water percolates around the foundation level of the building. This could be as a result of not establishing the accurate Datum point from where the Damp Prove Course (DPC) should have been taken or use of inappropriate concrete mix in casting the DPC. Other items valued at ₦1,100,000.00 (One million, one hundred thousand) purported to have been purchased as provided in the preliminary sum in the priced Bill of Quantities but were neither handed over to the client nor seen on site include the following:-

- 4 Computers (Laptops)
- 1 Digital camera
- 8 No. of $1^1/_2$ HP Room Air conditioners
- 1 hardwood conference table with 24 chairs.
- 16 No. of desks each with 600x1800mm (4 no. drawers)
- 6 No. of 1000x1200mm high pin-up board.
- 2 Desktop computers with printers
- 2 Electric kettles
- 2 No. sharp plain paper copier with stabilizer
- Refrigerators
- Executive Tables and chairs.

The Executive Chairman has been requested to:-

(i) Produce all the 3 (three) project vehicles provided for in the Bill of Quantities, together with their particulars for verification.

(ii) Address the water percolation around the foundation level of the hostel as observed during the inspection.

(iii) Produce the 4 (four) computers, digital camera, air-conditioners and other sundry items purchased and used for the project which ought to have been handed over and taken on store charge after commissioning the project. Otherwise, the Executive Chairman recover the monetary value of the items [₦1,100,000.00 (One million, one hundred thousand)] from the contractor. His reaction is still being expected.

(b) According to standard practice, provisional sums in the priced Bill of Quantities are made on items that could not be determined with certainty in terms of quantity/type or price as at the time of estimating the total cost of a project. Any expenditure to be made from a provisional sum is usually approved by both the site consultant and the executing agency. The record of such is usually documented in the project file and also included as part of documents to be attached when raising vouchers for the purpose of paying interim certificates covering the period under which it occurred. During a scrutiny of the BOQ in respect of the Researchers' Hostel project, a total sum of ₦10,100,000.00 (Ten million, one hundred thousand naira) was entered as preliminary sum and some other provisional sum entries were equally noted. No further breakdown of both the provisional and preliminary sums was given, even on request.

Arising from this therefore, the Executive Chairman was requested to provide documentary details of all the provisional sums made in the Bill of Quantities including the preliminary sum of ₦10,100,000.00 (Ten million, one hundred thousand naira). The expenditure details and approvals obtained thereto should be furnished on item by item basis for audit verification. In the absence of such detailed breakdown, the expenditure cannot be accepted as proper charges against public funds and should therefore be refunded.

(c) The following items provided for in the priced Bill of Quantities for the construction of the GAMA Irradiation Center were not presented for audit inspection despite demands by the audit team.

4 Laptops
8 No. of $1^1/_2$ HP room air conditioners
1 Conference table
24 Chairs
16 No. Desk with 4 drawers
60 Chairs
12 metal filling cabinets.

The Executive Chairman was therefore requested to ensure that the above mentioned items which were paid for as site office equipment but were not seen during the audit inspection of the site should be presented for audit verification otherwise, the monetary values of the items as calculated in the BOQ should be refunded to Treasury, and recovery particulars furnished for verification.

(d) Structural design for the Analysis of Nuclear Energy Laboratory Centre at the University of Port Harcourt provided that the blustering be fixed by the sides of the staircase using glass infill panels. However, during physical inspection, it was observed that the blustering was fixed without glass infill panels contrary to the provisions of the BOQ.

The Executive Chairman is requested to ensure that the contractor goes back to fix the glass panels as stated in the BOQ or refund the cost of the panels and to sanction the consultant whose job it was to ensure adherence to the BOQ but who disappointingly raised IPC without noticing that the blustering were fixed without glass infill panels.

Furthermore, it was observed that a total sum of ₦25,000,000.00 (Twenty-five million naira) was 'provisionally' set aside for air conditioners. As earlier pointed out elsewhere in this report, provisional sums in BOQ are made on items that could not be determined with certainty in terms of quantity/type/price as at the time of estimating total cost of a project. Air conditioners therefore do not fall under this classification. It was discovered that a total of 22 (twenty-two) air conditioners of different specifications were installed. A market survey of the installed air conditioners with 30% profit margin revealed that even with questionable estimates on 'accessories', 'installation cost' and 'incidentals', a total of ₦8,290,000.00 (Eight million, two hundred and ninety thousand naira) could be used to install the air conditioners as shown below:

-	2 HP type =	9 at 120,000 each	=	₦1,080,000.00
-	3 HP (3tons) =	3 at 400,000 each	=	₦1,200,000.00
-	1.5 HP =	6 at 115,000 each	=	₦690,000.00
-	1 HP '' =	4 at 80,000. Each	=	₦320,000.00
-	Accessories estimate			₦1,500,000.00
-	Installation cost			₦1,500,000.00
-	Incidentals			₦2,000,000.00
		Total =		**₦8,290,000.00**

From the foregoing and in view of the extant regulation that money must not be spent just because it has been voted for and that due economy should be exercised at all times, the Executive Chairman is requested to justify the estimates on "accessories", "installation costs", and 'incidentals' which cost the Commission a staggering ₦5,000,000.00 (Five million naira). The Executive Chairman should tender a detailed breakdown of expenditure of the total provision of ₦25,000,000.00 (Twenty-five million naira) for audit verification.

Additionally, it was revealed that this contract for the Analysis of Nuclear Energy Laboratory Centre at UNIPORT has contingency component of ₦15,000,000.00 (Fifteen million naira) embedded in the BOQ. Contingency provisions are not regular occurrences in contract awards, but where they occur, extant regulations provide that they can only be activated by a written application from the contractor, subject to approval by the body that initially awarded the contract and a breakdown of the expenditure is required for accountability.

The Project Consultant explained that out of this contingency sum of ₦15,000,000.00 (Fifteen million naira), 2 No. Honda Civic 1.8cc IVTEC cars (not sighted) were procured at a total cost of ₦6,300,000.00 (Six million, three hundred thousand naira) vide Bank PHB cheque No. 50360533 dated 25/3/10. Also, the Site Supervisor claimed that for 7 months, a monthly payment of ₦20,000.00 (Twenty thousand naira) was made to a community representative whose identity could not be established nor evidence of payment buttressed.

The Executive Chairman was requested to provide a written request by the contractor indicating what the contingency fund was needed for and the consequent approval of the Commission's Tenders Board, including the breakdown of how the ₦15,000,000.00 (Fifteen million naira) was expended. Otherwise, he should recover and pay back to chest, the full sum of ₦15,000,000.00 (Fifteen million naira) embedded in the BOQ, furnishing recovery particulars for verification.

(e) The Commission awarded the contract for Nuclear Thermal Hydraulic Laboratory at a total cost of ₦189,627,613.00 (One hundred and eighty-nine million, six hundred and twenty-seven thousand, six hundred and thirteen naira) out of which ₦50,864,847.26 (Fifty million, eight hundred and sixty-four thousand, eight hundred and forty-seven naira, twenty-six kobo) was paid leaving a balance of ₦138,762,765.74 (One hundred and thirty-eight million, seven hundred and sixty-two thousand, seven hundred and sixty-five naira, seventy-four kobo) as at the time of audit in June, 2012. This project was on-going but curiously, the consultant unilaterally approved an expenditure of ₦16,999,284.70 (Sixteen million, nine hundred and ninety-nine thousand, two hundred and eighty-four naira, seventy kobo) as contingency to the contractor without the Commission's Board approval. Based on the above and going by extant regulations, this expenditure cannot be accepted as a legitimate charge against public funds.

The Executive Chairman has been requested to tender the contractor's application for utilization of the contingency component of the contract, complete with details of the items required and the approval from the Commission's Board. Alternatively, he should recover and refund to Treasury, ₦16,999,284.70 (Sixteen

million, nine hundred and ninety-nine thousand, two hundred and eighty-four naira, seventy kobo), furnishing recovery particulars for verification.

(f) During the physical inspection of projects at NAEC, it was observed that the Nuclear Hydraulic Laboratory sited at the University of Ife appeared to have been completed but a closer inspection showed that the building has defects on the outside ceiling. It was seen that some of the ceiling boards have fallen off few months after completion.

This was within the defective liability period, therefore part of the retention fee set aside should be used to carry out all necessary repairs.

Further observations and consequent estimates on provisional sums for parking lots and walk-ways, plumbing and mechanical installations, air conditioning installations that were embedded in the BOQ for this particular contract are as follows:-.

(i) ***Walk-Ways And Parking Lots: Provisional Sum ₦5,000,000.00***

The interlocking was seen to have been overgrown with weeds. This means that the necessary materials needed were not applied hence the growing of weeds from the joint paths of the entire interlock. The total area coverage is less than 200 sqm^2 when the audit team took the measurement of the entire parking lot. The estimated cost by the audit team is as shown below:-

		₦
Cost per sqm = ₦2,500= (200 x 2500) =		500,000.00
Other materials	=	100,000.00
Labour (500x200)	=	100,000.00
Mark-up	=	500,000.00
TOTAL		**₦1,200,000.00**

It is recommended that the balance of ₦3,800,000.00 (Three million, eight hundred thousand naira) be accounted for bearing in mind the provision in the Financial Regulation 415 which stipulates that '...all officers responsible for expenditure should exercise due economy'. Money must not be spent merely because it has been voted for, otherwise, recover and refund ₦3,800,000.00 (Three million, eight hundred thousand naira) to Treasury, with evidence forwarded for verification.

(ii) ***Plumbing & Mechanical Installations: ₦20,000,000.00 Provisional Sum***

Based on the number of water closets (WCs), wash hand basins (WHB) etc, the estimated cost for mechanical/ plumbing installations is put as follows:

		₦
Plumbing & Mechanical installation	=	₦1,500,000.00
Mark-up	=	₦1,000,000.00
Accessories	=	₦1,000,000.00
TOTAL		**₦3,500,000.00**

The Executive Chairman is requested to explain, based on the audit team's estimate, how the balance of ₦16,500,000.00 (Sixteen million, five hundred

thousand naira) provisional sum for plumbing and mechanical installation was spent or recover and refund to treasury this amount, tendering the recovery particulars to me for verification and confirmation.

(iii) ***Air-Conditioning Installation Provisional Sum ₦20,000,000.00***

On physical inspection by the audit team, the following were seen and estimated as follows:-

4 standing split units (3tonstype)		₦
@ ₦350, 000.00 each	=	₦1,400,000.00
11 split units at ₦120, 000.00 each	=	₦1,320,000.00
Accessories	=	₦500,000.00
Gas Refill at 7,500 each	=	₦112,500.00
Incidentals	=	₦500,000.00
Profit margin	=	₦500,000.00
Labour	=	₦500,000.00
TOTAL	=	**₦4,832,500.00**

NB. All costs included 30% mark up as profits.

The Executive Chairman is requested to note that from the above analysis, the balance to be accounted for is ₦15,167,500.00 (Fifteen million, one hundred and sixty-seven thousand, five hundred naira).

Alternatively, the details of how the provisional sum of ₦20,000,000.00 (Twenty million naira) was expended in the purchase and installation of a total number of 15 units of air-conditioners should be made available for audit verification otherwise, ₦15,167,500.00 (Fifteen million, one hundred and sixty-seven thousand, five hundred naira) should be recovered by the Executive Chairman and refunded to the treasury, tendering recovery particulars to me for verification and confirmation.

All the issues raised above were communicated to the Executive Chairman through my Audit Inspection Report Reference No. OAuGF/P&PAD/NAEC.SC/03 dated 11th March, 2013. His response is still being awaited.

NIGER DELTA POWER HOLDING COMPANY LTD, ABUJA
NATIONAL INTEGRATED POWER PROJECTS (NIPP)

8.11 As a result of the huge gap between the supply and demand for power in Nigeria, the government gave a mandate to increase the total power generating capacity from 4,000mw to 10,000 mw by the year 2007.

To increase generation, the new medium sized power plants were conceived in a fast phase development basis. The Niger Delta Power Holding Company Ltd (NDPHC Ltd) was incorporated under the companies and Allied Matters Act of 1990 on 12th September, 2005 as a private Limited Liability company to serve as the legal vehicle to hold and manage the National Integrated Power Projects (NIPP) assets.

The ownership of the NDPHC Ltd is the 3 tiers of Government in the following rates:-

Federal Government	45.83%
State Government	36.25%
Local Government	17.92%
	100.00%

During the audit of accounts and records maintained by NDPHC Ltd., the following observations were made:

(a) Absence of feasibility studies and the attendant problems was identified as the major problem confronting NIPP projects. Once approval has been given by appropriate authority to move forward with a project, feasibility studies should be conducted which would analyze the strategic benefits and solutions for identified problems, amongst others. However, no feasibility studies were conducted on the projects handled by NDPHC, as observed by the audit team. It is difficult to execute a project of this magnitude without the services of a project consultant who should know the essence of feasibility studies.

The absence of such important step in project management could be said to have negatively affected the entire project as five (5) years after commencement, no visible improvement in electricity generation/distribution has been achieved, thereby negating the overall set objectives of the Federal Republic of Nigeria, States and Local Government.

In the company's response Ref. No. NDPHC/NIPP/OAuGF /699/2012 dated 12th September, 2012, the rush to meet up with government's set-time was identified as the main reason for failure to conduct the feasibility studies.

However, in spite of Management's response, it is my view that the project could have fared better and yearnings of Nigerians fulfilled, had proper and detailed feasibility studies been carried by the and independent consultant before the commencement of the project.

(b) There were very huge gaps between the provisional sums earmarked for the housing estates and the final evaluated prices. This was clearly evident in the cases of Egbema and Gbarain housing estates handled by the same company. For instance, a provisional sum of $6,912,000.00 (Six million, nine hundred and twelve thousand dollars) was earmarked for Egbema Housing Estate in 2006 but after evaluations and price negotiations, the Project Consultant (PC) recommended that the evaluated/negotiated prices should be adjusted from the company's initially proposed sum of $6,912,000.00 (Six million, nine hundred and twelve thousand dollars) to $19,218,277.10 (Nineteen million, two hundred and eighteen thousand, two hundred and seventy- seven dollars, ten cents). The costing for the Gbarain power plant and housing estate was similarly adjusted from the provisional sum of $6,912,000.00 (Six million, nine hundred and twelve thousand dollars) to $26,569,290.41 (Twenty-six million, five hundred and sixty-nine thousand, two hundred and ninety dollars, forty-one cents).

Aside providing explanations for the wide differences between provisional sums and final evaluated/negotiated prices of the Egbema and Gbarain Housing Estates, the Managing Director has also been requested to furnish me with detailed breakdown of the final prices of $19,218,277.10 (Nineteen million, two hundred and eighteen thousand, two hundred and seventy-seven dollars, ten cents) for Egbema and $26,569,290.41 (Twenty-six million, five hundred and sixty-nine thousand, two hundred and ninety dollars, forty-one cents) for Gbarain. In addition, the Managing Director should explain why, contrary to Financial Regulation 2914, the pricing was expressed in foreign currency instead of the Nigerian naira.

(c) The importance of performance of reasonable social responsibilities to the communities where government installations are located cannot be over-emphasized. To guarantee peaceful existence of the contractors and the communities and also ensure the safety of lives, the power plants, and other assets located in these communities, the NDPHC Ltd should ensure that the contractors perform reasonable social responsibilities to adequately reduce risks. The resultant effect of non performance of social responsibilities can be very adverse and may lead to serious financial losses in the event of triggered demonstrations from community members.

For instance, one host community (Omotosho) requested for about 5 (five) areas of intervention by the company. However, apart from engaging Nigeria workers at the ratio of 0.63 Nigeria workers to 0.37 Chinese workers, only exercise books were distributed to school children by the company. The gift of exercise books is grossly inadequate to produce meaningful impact on the lives of the community as in the case in Omotosho.

Management's response Ref. No. NDPHC/NIPP/OAuGF /699/2012 dated 12th September, 2012, to this issue was evasive. Instead of responding to the particular issue of Omotosho, they went ahead talking about other corporate responsibilities carried out in the past at other instances. As earlier stated, the importance of performance of corporate responsibility by organization like NDPHC cannot be over emphasized in the Nigerian situation as its absence has always endangered peace at the host community, thereby hampering progress.

Using Omotosho's case as a guide, the Managing Director has been requested to provide a comprehensive list, location and cost of corporate social responsibilities carried out by the company in the entire projects.

(d) Thirty-five (35) containers belonging to the NDPHC/NIPP were reportedly auctioned by the Nigerian Customs Service at the Ports, an action that must have resulted from delays in clearing them. Twenty-two (22) containers were eventually recovered while thirteen (13) were yet to be recovered. In Management's response Ref. No. NDPHC/NIPP/OAuGF/699/2012 dated 12th September, 2012, 22 (twenty-two) containers were acknowledged as recovered, while a sordid silence was kept on the remaining thirteen (13).

The Managing Director should furnish the present position of the 13 (thirteen) containers.

(e) Financial Regulations 234 (i) and (ii) provide that it is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) on supply and services contract and actual remittance of same; and "Any loss of Government revenue through direct non-deduction or payment of VAT and WHT due and remitting same to FIRS by any Ministry/Extra-Ministerial Department shall be recovered from the statutory allocation of the defaulting Ministry/Extra-Ministerial Department office and other arms of Government. Remittance shall be made not later than twenty-one (21) days after deduction".

It was observed that a total sum of ₦542,790,944.75 (Five hundred and forty-two million, seven hundred and ninety thousand, nine hundred and forty-four naira, seventy-five kobo), being outstanding 5% VAT and 10% WHT was not deducted from payments on consultancy and other related services.

Despite Management's response that the company was undergoing tax audit by the Federal Inland Revenue Service for the period 2007 to 2011, it is inevitable that evidence of the recovery of ₦542,790,944.75 (Five hundred and forty-two million, seven hundred and ninety thousand, nine hundred and forty-four naira, seventy-five kobo) being total unremitted taxes, should be forwarded for verification.

(f) A contract agreement between the Federal Ministry of Power and Steel and General Electric Company of New York, USA, was entered into on 29th September, 2005 for the supply of eighteen (18) No. power generating equipment and related services at a contract sum of US$404,035,752.00 (Four hundred and four million, thirty-five thousand, seven hundred and fifty-two dollars). There was delay in the execution of this contract, which resulted to the equipment being stored in less than ideal situations/conditions as they were exposed to the vagaries of harsh weather. To ensure reliable performance of the equipment after installation, detailed and specialized reassessment/repairs of the equipment had to be carried out.

This reassessment/ repairs cost the NDPHC extra US$4,919,471.76 (Four million, nine hundred and nineteen thousand, four hundred and seventy-ne dollars, seventy-six cents) and the blame was put on the carelessness of the NIPP and the design consultant on one hand and suspension of funding by the Federal Government on the other. The USD4,919,471.76 (Four million, nine hundred and nineteen thousand, four hundred and seventy-one dollars, seventy-six cents) was made up of US$3,242,544.11 (Three million, two hundred and forty-two thousand, five hundred and forty-four dollars, eleven cents) and US$1,676,926.65 (One million, six hundred and seventy-six thousand, nine hundred and twenty-six dollars, sixty-five cents) for off-shore and on-shore components respectively.

The on-shore payment of US$1,676,926.65 (One million, six hundred and seventy-six thousand, nine hundred and twenty-six dollars, sixty-five cents) should have been expressed in Nigerian Naira since the related transactions were carried out within the shores of Nigeria in line with Financial Regulation 2914 which states that all monetary values in procurement bills expressed in foreign currency, shall be converted at the prevailing exchange rates to local currency.

In spite of Management's response Ref. No. NDPHC/NIPP/OAuGF/699/2012 dated 12th September to the above, the Managing Director should explain the payment of the on-shore component in foreign currency and state the disciplinary measures taken against the negligent officers and consultants responsible for mismanaging the equipment in the first instance.

(g) Air Processing Units (APUs) are said to be Lead Equipment that are supposed to be installed simultaneously with the Power Plant and they are needed for the completion, commissioning and operation of the power plants. It was noted however, that despite the fact that a design consultant was engaged during the design stage of the contract, this vital equipment was omitted.

As a result of the omission, a contract for the supply of 18 Nos. APUs meant for rectifying the anomaly was awarded to a company at the sum of US$1,113,600.00 (One million, one hundred and thirteen thousand, six hundred dollars).

The contractor increased the scope of supply to include eighteen (18) Nos. Stand Alone Air Processing Skids (one per unit) for the Gas Turbine and Self Cleaning Air Filter. These Skids cost additional US$2,433,075.00 (Two million, four hundred and thirty-three thousand and seventy-five dollars) and resulted to a price increase for the supply of Stand Alone eighteen (18) Nos. Air Processing Units etc, from US$1,113,600.00 (one million, one hundred and thirteen thousand, six hundred dollars) to US$3,546,675.00 (Three million, five hundred and forty-six thousand, six hundred and seventy-five dollars).

The increase was attributed to the negligent act of the design consultant.

The sum of US$394,600 (Three hundred and ninety-four thousand, six hundred dollars) out of the US$3,546,675.00 (Three million, five hundred and forty-six thousand, six hundred and seventy- five dollars) was set aside for contingency (said to be for CISS, Port Charges, Terminal Charges, Shipping Company Charges, Documentation Cost, SON, Clearing Agent Fees, Marine Insurance, GIT Insurance and Transportation).

The Managing Director should render a proper and detailed account of the utilization of the contingency provision of US$394,600 (Three hundred and ninety-four thousand, six hundred dollars) and explain the sanctions imposed on the negligent design consultant.

(h) During the physical audit inspection of the project sites/ power stations under the contract awarded by NDPHC, the audit team identified lack of gas for firing the turbines as the major challenge facing the realization of the objectives of the projects. In the course of the visits to the power plants, it was revealed by the EPC contractors that there is no feasible solution to the issue of providing gas to commission/fire the turbines generally. Though the NDPHC stated that the burning desire to meet up with government's mandate of bridging the gap between power demand and supply in 2007 occasioned executing these projects without the necessary feasibility studies, it is an established fact that the absence of feasibility studies manifested in the lack of gas to fire the turbines is the major threat to realizing the objectives. Studies would analyze situations, identify problems, proffer

solutions, among others and would have definitely foreseen the problem/challenge posed by the absence of gas in this situation.

From all indications and based on the submissions of the EPC contractors, the solution is not yet in sight and there is no guarantee about how soon the solution would materialize. From the foregoing, it could safely be concluded that the laudable objective of bridging the huge gap between power supply and demand as demanded and mandated by the government has not been achieved. More than five (5) years after the inauguration of the projects, no visible improvement in electricity generation and distribution has been recorded as the nation painfully still relies on the Kainji and the rest for power generation. The numerous problems highlighted in the NIPP projects once again bring to fore the disconnect between the conception and execution of these laudable projects which have been tried, tested and delivered elsewhere. From the point of view of performance audit, the situation at the NIPP projects leaves much to be desired in as much as the projects remain inactive as a result of lack of gas to fire the turbines.

(i) As is the case with many other companies, the Memorandum and Articles of Association of the Niger Delta Power Holding Company Ltd (NDPHC Ltd) provided for the appointment of external auditors. Sections 354 and 358 of the Companies and Allied Matters Act (CAMA) of 1990 requires this mainly for independent audit of companies' financial statements. The NDPHC was incorporated in 2005 and as at the time of this audit exercise in March 2012 (7yrs after), the company has not appointed external auditors. Consequently, the request for audited financial statements of NDPHC was not met. In its reply Ref No. NDPHC/NIPP/OAuGF/699/2012 of 12th September, 2012, NDPHC gave reasons for the delay in appointing external auditors but firmly promised to do so before the end of 2012 financial year.

The Managing Director/CEO has been requested to show proof of the appointment of external auditors as required by law.

The issues are under correspondence.

NIGER DELTA BASIN DEVELOPMENT AUTHORITY

8.12 The Niger Delta Basin Development Authority is a service oriented organization that is positioned to meet the water requirement of stakeholders in the most satisfactory and cost efficient manner while ensuring good quality and sanitation and paying adequate attention to the preservation of the eco-system.

During the examination of the capital books of accounts and records maintained at the Niger Delta Basin Development Authority for the period Jan 2009 – Jan 2012, it was observed that contract for the construction of Agbakabiriyai Drainage and Erosion Control in Bayelsa State valued at ₦24,091,187.12 (Twenty-four million, ninety-one thousand, one hundred and eighty-seven naira, twelve kobo) was awarded to two different contractors on the same day, in the same contract value, and with the same scope of work. The first contractor was awarded the

contract via letter of award reference AD/NDBDA/C/20/10/016 dated 29th September, 2010, while the second was awarded on letter reference AD/NDBDA/C/20/10/017 dated 29th September, 2010 both with a completion period of 2 months. The contract agreements were formally signed by NDBDA with the two contractors on 25th October, 2010.

The sum of ₦12,136,474.84 (Twelve million, one hundred and thirty- six thousand, four hundred and seventy-four naira, eighty-four kobo) has been paid to each of the contractors in two lots of ₦9,636,474.84 (Nine million, six hundred and thirty-six thousand, four hundred and seventy-four naira, eighty-four kobo and ₦2,500,000.00 (Two million, five hundred thousand naira) apiece. Furthermore, the contractors submitted the same progress reports on stages of work done upon which these payments were made.

It is apparent that this is a case of contract duplication where payments were made on the same job to two different contractors.

Consequently, the MD/CEO is requested to explain the rationale behind the contract duplication and recover and pay back to chest the sum of ₦12,136,474.84 (Twelve million, one hundred and thirty six thousand, four hundred and seventy-four naira eighty-four kobo) being the amount paid to one of the contractors for a job not done, furnishing the recovery particulars for verification. In addition, the desk officers responsible for this irregular payment should be officially disciplined according to extant regulations.

(b) Eight (8) vehicles worth ₦54,000,000.00 (Fifty-four million naira) were allegedly purchased from six (6) different contracts awarded between 23/10/2009 and 10/11/2011 as project vehicles as provided for in the Bill of Engineering Measurement and Evaluation (BEME). The purchase of such vehicle was either to be handled by the procuring entity or the contractor to the project. It was noted that the average completion period of NDBDA project is usually 2 (two) months.

As at the time of audit visit in April 2012, none of these vehicles was available for inspection, likewise, there were no documents relating to each of these vehicles for verification with a view to ascertaining that the vehicles were purchased for the projects as stated in the BEME.

The MD/CEO was requested to provide the full details of all vehicles purchased for each project stating their year of purchase, nature of project for which the vehicles were purchased, and the year of award of contracts with their actual completion date, make available for physical inspection all the vehicles purchased for the various projects and the relevant documents associated with each of the vehicles for verification or recover and payback to chest the sum of ₦54,000,000.00 (Fifty-four million naira), furnishing recovery particulars for verification. His response is being awaited.

(c) A company was awarded a contract for the completion of procurement of water processing equipment, quality control, laboratory equipment at NDBDA headquarters in the sum of ₦23,333,161.46 (Twenty-three million, three hundred

and thirty-three thousand, one hundred and sixty-one naira forty-six kobo) with a completion period of 2 months.

It was noted during audit scrutiny of the Bill of Quantities that the sums of ₦1,914,835.00 (One million, nine hundred and fourteen thousand, eight hundred and thirty five naira) and ₦2,500,000.00 (Two million, five hundred thousand naira) were inserted as contingencies and preliminaries respectively in the contract sums without any details of the make-up and utilization.

The MD/CEO is requested to justify the payment of the sums of ₦1,914,835.00 (One million, nine hundred and fourteen thousand, eight hundred and thirty-five naira) and ₦2,500,000.00 (Two million, five hundred thousand naira) for contingencies and preliminaries respectively, in a procurement contract of supply of equipment. Also, the details or breakdown of how the funds were expended should be rendered. Otherwise, the total sum of ₦4,414,835.00 (Four million, four hundred and fourteen thousand, eight hundred and thirty-five naira) being the aggregate for contingencies and preliminaries should be recovered and paid back to chest, furnishing recovery particulars for verification.

All the issues raised above were communicated to the Managing Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/NDBDA /T/01 dated 6th February, 2013. However, his response is still being awaited.

NIGERIA COMMUNICATION SATELLITE

8.13 Nigeria Communication Satellite or NigComSat Limited is a hybrid geostationary satellite located at an orbital position of 45.50 E. It is a company under the Federal Ministry of Science and Technology whose mission is to be the leading communication satellite operator and service provider in Africa. It is a Public Private partnership with the private sector envisaged to have a controlling share.

During the examination of contract documents at Nigeria Communication Satellite, contract for the proposed architectural design for DTH Transmission Station for NigComSat Ltd Lugbe, was awarded to a company on 29/12/2012, at a cost of ₦17,400,000.00 (Seventeen million, four hundred thousand naira). As at the time of audit inspection, a 100% payment had been effected. However, despite repeated demands by the audit team, the authorities at the Nigeria Communication Satellite could not produce the designs for sighting.

In the absence of the architectural design fully paid for, the expenditure purportedly made could not be justified.

The Managing Director has been requested to recover and refund to treasury the sum of ₦17,400,000.00 (Seventeen million, four hundred thousand naira), furnishing recovery particulars for verification.

(b) A contract for the Turnaround Maintenance Of NigComSat Ltd Headquarters Complex was awarded on 17th September, 2010 to a company at a cost of

₦26,826,879.00 (Twenty-six million, eight hundred and twenty-six thousand, eight hundred and seventy-nine naira).

This project was ongoing, and the sum of ₦21,043,371.20 (Twenty- one million, forty-three thousand, three hundred and seventy-one naira, twenty kobo) (78%) had been paid. Items such as painting, screening and filling, aluminum capping on the roof valued at ₦11,836,186.00 (Eleven million, eight hundred and thirty-six thousand, one hundred and eighty-six naira) have not been executed as at the time of audit inspection. It was observed by the audit team that the contractor had not been on site for a long time despite having been paid that much.

The Managing Director has been requested to confirm that the outstanding jobs have now been successfully and satisfactorily completed, otherwise, recover and refund to Treasury, the total sum of ₦11,836,186.00 (Eleven million, eight hundred and thirty-six thousand, one hundred and eighty six naira) being the BOQ value of the outstanding jobs.

(c) Also at NigComSat, it was discovered that on the 12th March 2010, an insurance company was awarded the contract for the insurance of NigComSat Ltd. Assets, for the year 2010, at a total cost of ₦31,476,388.79 (Thirty-one million, four hundred and seventy-six thousand, three hundred and eighty-eight naira, seventy-nine kobo).

This contract was fully paid for vide payment voucher dated 4/5/10. However, these payment vouchers had no documentary evidence attached to show the computations and schedules of the insured assets of NigComSat Ltd. In other words, this payment was bereft of supporting documents and could not be adjudged as true and fair charges to public funds by audit.

The Managing Director has been requested to give full details about this transaction or recover and refund to treasury ₦31,476,388.79 (Thirty-one million, four hundred and seventy-six thousand, three hundred and eighty-eight naira, seventy-nine kobo), furnishing recovery particulars for verification.

All the issues raised above were communicated to the Managing Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/NCS/T/02 dated 23rd January, 2013. His response is still being awaited.

MINISTRY OF POWER

8.14 The Federal Ministry of Power was established as the policy making arm of the Federal Government on matters dealing with the provision of electricity in the country.

The Ministry is mandated to develop and facilitate the implementation of policies for the provision of adequate and reliable power supply to drive the socio-economic development of the nation.

In discharging this mandate, the Ministry is guided by the provisions of the National Electric Power Policy (NEPP) of 2001, the Electric Power Sector Reform (EPSR) Act of 2005 and the roadmap for Power Sector of August 2010.

During the examination of the books of accounts and other records maintained at the Ministry of Power for capital projects for the period January 2008 – January 2012, the following observations were made:-

The sum of ₦3,689,020,727.00 (Three billion, six hundred and eighty-nine million, twenty thousand, seven hundred and twenty-seven naira) was appropriated in 2009 for the production and installation of transformers to improve electricity distribution across the country. In the course of audit, it was discovered that the contract which was meant to be advertised by the Ministry in order to attract diverse professionals was not advertised but was split amongst different business units to circumvent rules and regulations relating to contract awards. Efforts made to verify the supply and installation of the transformers proved abortive as records relating to the transactions were not released despite repeated demands even in writing.

The Permanent Secretary has been asked to forward details of the transactions to me for verification and confirmation and he is yet to respond.

(b) A total sum of ₦26.2b (Twenty-six billion, two hundred million naira) was paid as subsidy between December, 2010 and 24th March, 2011 for electricity supply to various distribution companies. However, genuineness of the said payments could not be ascertained as necessary documents and files were not released for review.

Consequently, the said payments cannot be justified as legitimate charges against public funds.

(c) A total sum of ₦58,701,083,976.26 (Fifty-eight billion, seven hundred and one million, eighty-three thousand, nine hundred and seventy-six naira, twenty-six kobo) was transferred from the Niger Delta Power Holding Company via letter Ref. NDPHC/NIPP/MD/490/2009 dated October 9th, 2009 through the main capital A/C No. 0020462502018 for the funding of critical Transmission Projects to PHCN Successor Companies and the Power Sector Emergency Fund (PSEF) as follows:

		₦
(i)	Generating Companies	19,577,000,000.00
(ii)	Transmission Company of Nig.	10,217,000,000.00
(iii)	Distributing Company	13,498,640,000.00
(iv)	Transmission Company of Nig.	15,408,443,976.26
	TOTAL	**₦58,701,083,976.26**

The Permanent Secretary has been requested to produce the authority for the transfer as none was presented to the audit team and make available a detailed utilization breakdown of this transfer.

(d) The sum of ₦499,000,000 (Four hundred and ninety-nine million naira) was spent for the execution of community based projects in all power Generating

Stations across the country through letter Ref. FMP/PHCN/S.C/01/1/204 without budgetary provision and approval.

Details of this transaction were not made available.

The Permanent Secretary has been requested to explain the source of funding and submit detailed information about all the projects/contracts involved, for audit verification.

(e) Payments were made to various successor Power Generating Companies to facilitate NIPP projects by the PHCN under the Power Sector Emergency Fund. Specifically, ₦43,290,000,000.00 (Forty-three billion, two hundred and ninety million naira) was released to PHCN successor Power Generating Companies to facilitate NIPP projects while ₦15,408,443,976.23 (Fifteen billion, four hundred and eight million, four hundred and forty-three thousand, nine hundred and seventy-six naira, twenty-three kobo), was released for funding of Transmission Projects.

Relevant documents that would enable a detailed audit of this transaction were not made available despite repeated demands.

The Permanent Secretary has been requested to forward details of this transaction to my Office for verification.

(f) Contrary to extant regulations, a total sum of ₦250,684,346 (Two hundred and fifty million, six hundred and eighty-four thousand, three hundred and forty-six naira) was transferred from the CBN Capital Account to a Project Account in a commercial bank between November, 2011 and January 2012. The authorities for these transfers were not produced despite repeated demands.

The Permanent Secretary has been requested to produce relevant authorities for the transfers for my verification.

All issues raised above were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/ MOP/T/02 dated 23rd October, 2012. His response is still being awaited.

FEDERAL MINISTRY OF HEALTH

8.15 The Federal Ministry of Health is established by the government of Nigeria to develop and implement policies and programmes and undertake other actions to deliver effective, efficient, quality and affordable health services that foster improved health status of Nigerians. The Ministry aims to reduce the morbidity and mortality due to communicable diseases to the barest minimum, reverse the increasing prevalence of non-communicable diseases, meet global targets on the elimination and the eradication of diseases and significantly increase the life expectancy of Nigerians.

During the examination of the books of accounts and other records maintained at the Federal Ministry of Health for capital projects for the period January 2009– March 2012, the following were observed:-

Financial Regulation 802 provides that "All Capital Account shall be maintained at the Central Bank of Nigeria or any other bank as may be designated by the government and authorized by the Accountant General. Specifically, the Federal Treasury Circular No. TR A8&B8/2000/ OAGF/PRS/005/111/144 of November 21st, 2000 states that "All cheques drawn on the capital account must be in favour of contractors or suppliers of capital items of expenditure; on no account must any money be transferred or withdrawn from capital account into commercial bank. However, it was observed that contrary to the above extant regulations, the ministry within the period under review (January 2009– March 2012) granted retirable personal advances to individual staff for so many reasons ranging from the reasonable to the absurd as far as capital expenditure is concerned. Advances were granted for out-of-pocket expenses, rumour investigation, conduct of promotion interview and examination, purchase of rice and its transportation as well as car hire and air tickets.

For instance, the Ministry used ₦19,350,000.00 (Nineteen million, three hundred and fifty thousand naira) to purchase two thousand (2000) bags of rice through a company and paid via payment voucher No. 7541 dated 29th September, 2011.

Furthermore, in order to cover up the lapses, it was observed that the cash book of the Ministry was deliberately manipulated. The cashbook is the book of prime entry and sub-accounting officers at a sub-treasury or overseas cash office or at the Central Pay Office or Cash Office of a Self Accounting Unit are required to keep one. The sub-accounting officer is also expected to enter promptly in the cash book all sums of money received by him or paid out by him as a public officer for whatever service and all entries must be supported by a receipt or payment voucher on the prescribed form containing full particulars of the transactions.

Consequently, it was observed that quarterly allocations were not entered into the Cashbooks between January 2009 and March 2012 with its attendant problem of affecting subtractions and additions needed in the keeping and balancing of the cashbook and subsequently bank reconciliation. It was equally observed that in the frenzy that characterized the illegal granting of Retirable Personal Advances to individual staff from the capital account of 2011, the narration column of the cashbook was ignored and rather filled with **"**Payment of P/A".

Applications for these advances normally start with personal names as entered into the cashbook, later transferred to overhead account of the Ministry as reflected in the mandate schedule and bank statements. Audit is of the opinion that at a time in our national life when the implementation of the annual budget has become a sore point of vehement disagreement between the legislature and the executive, the expenditure on the above stated reasons and on study tours, workshops and meetings do not conform to the implementation of the capital projects of the years under review. A serving Permanent Secretary of the Ministry in June 2009, who turned down requests and suggestions to use capital allocation of the Ministry for

personal advances attested to this observation by stating: "[1]this is not acceptable to me; [2]the allocation in the 2009 appropriation is not meant for meetings and study tours; [3]identify other sources if any please".

It is instructive to note that these illegal advances/transfers from the capital account have followed a steady progression as stated below:-

2009	₦914,072,433.00
2010	₦1,606,850,245.62
2011	₦2,641,535,700.00
TOTAL	**₦5,162,458,378.62**

The Ministry, through their response Ref. No. DFA/AQ/214/1/57 dated 26th November, 2012, tried to justify their action in granting the advances by quoting inappropriate portions of the Financial Regulations that have nothing to do with capital expenditure. Perhaps, it is safe to conclude that the Ministry gets fairly more than they require in the capital appropriation, a situation that calls for urgent review.

The granting of those illegal advances is an infraction on the budgetary laws which must be with the express permission of the National Assembly. Therefore, the individuals who authorized and disbursed the funds should be identified and appropriate disciplinary measures based on extant regulations taken against the erring officers.

In the same vein, in spite of all efforts of the Ministry in their response to justify the purchase of rice from the capital account, the Permanent Secretary is requested to produce a waiver from the presidency authorizing the welfare package long abolished by the government or recover and pay back to chest the total sum used in the purchase and transportation of the rice, tendering the recovery particulars to me for verification and confirmation.

(b) The Ministry of Health through payment voucher No. 7096 dated 17th May, 2011 paid ₦16,750,000.00 (Sixteen million, seven hundred and fifty thousand naira) to a company for the renovation of the headquarters basement car park. A physical inspection of the project revealed a gross inflation of the contract value as the major materials in this project were iron rods and wood, no form of concrete or roofing was involved. The project could best be described as a partitioning of an open space, where the Ministry keeps relief materials. Apart from the fact that the value of the said project is inflated, it was not appropriated for in 2011 capital expenditure. The audit team magnanimously put the value of that project with labour at ₦5,000,000.00 (Five million naira). Therefore, that project was inflated to the tune of ₦11,750,000.00 (Eleven million, seven hundred and fifty thousand naira).

The Permanent Secretary was requested to explain the execution of a project not appropriated for in the 2011 capital budget and not subjected to competitive tendering as well as justify the inflation of the project to the tune of ₦11,750,000.00 (Eleven million, seven hundred and fifty thousand naira) otherwise recover this sum of money from the contractor and pay back to Treasury, furnishing relevant particulars for verification.

The issues are under correspondence.

FEDERAL MINISTRY OF WATER RESOURCES

8.16 The contract for the construction of Nkari dam project in Akwa Ibom state was awarded to a company in March, 2004 at a sum of ₦677,000,000.00 (Six hundred and seventy-seven million naira). The sum of ₦169,334,375.70 (One hundred and sixty-nine million, three hundred and thirty-four thousand, three hundred and seventy-five naira, seventy kobo) representing 25% instead of 15% allowed by extant regulations was paid to the contractor as mobilization fee.

The contract was later reviewed upwards to the sum of ₦1,660,711,276.95 (One billion, six hundred and sixty million, seven hundred and eleven thousand, two hundred and seventy-six naira, ninety-five kobo) due to inflation and increased scope of work on the project. However, in spite of the upward review, the progress of work remained unsatisfactory and all efforts made to ensure that the contractor executes the contract proved abortive and as a result, the Ministry decided to terminate the contract in October, 2009.

As at the time of the termination of the contract, only ₦118,534,062.00 (One hundred and eighteen million, five hundred and thirty-four thousand, sixty-two naira) of the mobilization fee had been recovered, leaving the sum of ₦50,800,312.70 (Fifty million, eight hundred thousand, three hundred and twelve naira, seventy kobo) outstanding. Also at this time, a total of seven (7) Interim Payment Certificates (IPCs) had been submitted by the contractor with the seventh one in the sum of ₦34,776,000.00 (Thirty-four million, seven hundred and seventy-six thousand naira).

In view of the stagnation, despite all efforts by the Ministry to get the contractor perform, a Determination Committee on this contract was set up by the Ministry on 29th of June, 2011, to reconcile the liabilities of both sides and it was resolved that the contractor should refund the sum of ₦16,024,312.50 (Sixteen million, twenty-four thousand, three hundred and twelve naira, fifty kobo) to the Ministry, being the difference between the outstanding balance of mobilization fee recovery and the contractor's claim on the seventh (7th) Interim Payment Certificate (IPC) in the sum of ₦34,776,000.00 (Thirty-four million, seven hundred and seventy-six thousand naira).

The examination of the policy file showed that as at the seventh (7th) Certificate, a total sum of ₦708,869,370.00 (Seven hundred and eight million, eight hundred and sixty-nine thousand, three hundred and seventy naira) representing 42.68% of the revised contract sum had been committed to this project.

This same contract was re-awarded to another contractor following the Ministerial Memo of 24th October, 2011 to the Federal Executive Council (FEC). The new contract was in the sum of ₦2,911,284,239.73 (Two billion, nine hundred and eleven million, two hundred and eighty-four thousand, two hundred and thirty-

nine naira, seventy-three kobo) with a new completion period of twenty-four (24) months as stated in the Federal Executive Council conclusion of 7th December, 2011.

Sequel to the Federal Executive Council's approval of the re-award of the contract, an agreement was signed between the Ministry and the new contractor on the submission of Advance Payment Guarantee from Guaranty Trust Bank Plc. in the sum of ₦436,692,635.95 (Four hundred and thirty-six million, six hundred and ninety-two thousand, six hundred and thirty-five naira, ninety-five kobo), the contractor was paid the sum of ₦400,000,000.00 (Four hundred million naira) on payment voucher No. FMWR/ OC/CAP/295/2011 dated 30th December, 2011. The contractor submitted an Interim Payment Certificate No. 1 in the sum of ₦150,602,025.00 (One hundred and fifty million, six hundred and two thousand, twenty-five naira) out of which the sum of ₦5,109,145.65 (Five million, one hundred and nine thousand, one hundred and forty-five naira, sixty-five kobo) was paid on payment voucher No. FMWR/OC/CAP/327/2012 dated 8th November, 2012.

As at the last payment on 8th November, 2012, the total monetary commitment from Government on this project, both the initial contract (terminated) and the present award to the new contractor stood at ₦1,113,978,515.63 (One billion, one hundred and thirteen million, nine hundred and seventy-eight thousand, five hundred and fifteen naira, sixty-three kobo).

However, at Nkari, Akwa Ibom, during the physical inspection of this project, it was very disheartening to observe that in spite of the total sum of ₦1,113,978,515.63 (One billion, one hundred and thirteen million, nine hundred and seventy-eighty thousand, five hundred and fifteen naira, sixty-three kobo), already committed to the Dam project, the total percentage level of completion was still below 25%, as equally confirmed by the supervising engineer on site. Also observed was the apparent poor deployment of equipment and personnel on the project site as well as very low level of construction works. Based on the above, it is my considered opinion that Government has not derived any value for the sum of ₦1,113,978,515.63 (One billion, one hundred and thirteen million, nine hundred and seventy-eighty thousand, five hundred and fifteen naira, sixty-three kobo) committed to the Nkari Dam project since it was first awarded in 2004.

The Permanent Secretary was requested to:-

i. Explain the rationale behind the total commitment of the sum of ₦708,869,370.00 (Seven hundred and eight million, eight hundred and sixty-nine thousand, three hundred and seventy naira) on the contract to the first contractor before the eventual termination;

ii. Update me on the recovery of ₦16,024,312.50 (Sixteen million, twenty-four thousand, three hundred and twelve naira, fifty kobo) from the first contractor as recommended by the Ministry's Determination Committee at the termination of his contract.

iii. Comment on the observed low level of construction on this project with the result that Government is not deriving the expected value-for-money on the ₦1,113,978,515.63 (One billion, one hundred and thirteen million, nine hundred and seventy-eight thousand, five hundred and fifteen naira, sixty-three kobo) of public funds so far committed on the Nkari Dam project.

(b) The contract for the construction of the Ogbese Multipurpose Dam Project in Ekiti State was awarded to a company on 1st July, 2009 in the sum of ₦5,493,689,557.13 (Five billion, four hundred and ninety-three million, six hundred and eighty-nine thousand, five hundred and fifty-seven naira, thirteen kobo) with a completion period of twenty-four (24) months.

Following the signing of contract agreement and the presentation of Advance Payment Guarantee, 15% mobilization fee of ₦824,053,433.56 (Eight hundred and twenty-four million, fifty-three thousand, four hundred and thirty-three naira, fifty-six kobo) was paid on 19th August, 2009.

Examination of the policy file showed that after the release of the mobilization fee to the contractor in August, 2009, he has submitted seven (7) Interim Payment Certificates (IPCs) valued at ₦1,399,680,623.66 (One billion, three hundred and ninety-nine million, six hundred and eighty thousand, six hundred and twenty-three naira, sixty-six kobo) bringing his total claim to ₦2,223,734,057.00 (Two billion, two hundred and twenty-three million, seven hundred and thirty-four thousand, and fifty-seven naira). Out of this claim, the sum of ₦1,970,091,869.74 (One billion, nine hundred and seventy million, ninety-one thousand, eight hundred and sixty-nine naira, seventy-four kobo) was actually paid to him, with a liability of ₦253,642,687.48 (Two hundred and fifty-three million, six hundred and forty-two thousand, six hundred and eighty-seven naira, forty-eight kobo) outstanding as at the time of audit.

Examination of the various Interim Payment Certificates (IPCs) submitted by the contractor indicated that a total of ₦432,011,573.73 (Four hundred and thirty-two million, eleven thousand, five hundred and seventy-three naira, seventy-three kobo) was expended on Interim Payment Certificate No. 5 out of a total BOQ provision of ₦580,550,000.00 (Five hundred and eighty million, five hundred and fifty thousand naira) on Bill No. 1 (General and preliminaries). The constituents of 'general and preliminaries' require further explanations as there was no valuation back-up to show details of the sums of money mapped out.

A physical inspection on this project showed that work had since stopped. At the award of this contract on 1st July, 2009, the completion date was scheduled to be June, 2011 but eighteen (18) months after the expected completion date of this contract; it remained abandoned.

The effect of this stoppage of work and abandonment of the project is that the Federal Government is not deriving any value for the total sum of ₦1,970,091,369.74 (One billion, nine hundred and seventy million, ninety-one

thousand, three hundred and sixty-nine naira, seventy-four kobo) already committed on the Ogbese Multipurpose Dam project, contrary to the provisions of Section 16(1)(e) of the Procurement Act (2007).

The Permanent Secretary was requested to:

(i) Produce for my examination, the Valuation Back-Up for Interim Payment Certificate (IPC) No. 5, at which level the sum of ₦432,011,573.73 (Four hundred and thirty-two million, eleven thousand, five hundred and seventy-three naira, seven-three kobo) was cumulatively released to the contractor as claims for his expenditure on Bill No. 1 (Preliminaries and General items). Otherwise, recover the sum of ₦432,011,573.73 (Four hundred and thirty-two million, eleven thousand, five hundred and seventy-three naira, seventy-three kobo) from the contractor as claims not substantiated and furnish the recovery particulars for verification.

(ii) Comment on the abandoning of the Ogbese Multipurpose Dam Project since 2011, with the resultant lack of value for the sum of ₦1,970,091,369.74 (One billion, nine hundred and seventy million, ninety-one thousand, three hundred and sixty-nine naira, seventy-four kobo only) already sunk and committed to this project.

(c) The contract for the construction of Agai/Lapai Earth Dam in Niger State was initially awarded at a cost of ₦1,536,802,608.00 (One billion, five hundred and thirty-six million, eight hundred and two thousand, six hundred and eight naira) to a company but later reviewed upwards to the sum of ₦2,055,444,192.75 (Two billion, fifty-five million, four hundred and forty-four thousand, one hundred and ninety-two naira, seventy-five kobo) in September, 2011. The project was about 98.3% completed with water fully impounded in the Dam.

However, a review of the project file showed that so far twelve (12) Interim Payment Certificates (IPCs) have been submitted by the contractor and a summary of Certificate No. 11, showed that at this level, the total value of work executed by the contractor was ₦1,335,268,880.00 (One billion, three hundred and thirty-five million, two hundred and sixty-eight thousand, eight hundred and eighty naira) made up of ₦1,275,148,430.00 (one billion, two hundred and seventy-five million, one hundred and forty-eight thousand, four hundred and thirty naira) for permanent work executed and ₦60,120,450.00 (Sixty million, one hundred and twenty thousand, four hundred and fifty naira) for preliminaries and general items. (Expenses on non-permanent works).

It was firmly established that the entire provision for preliminaries and general items in the BOQ to the tune of ₦54,107,500.00 (Fifty-four million, one hundred and seven thousand, five hundred naira) has been utilized by the contractor. However, there was no Valuation Back-Up to show the details of the items or receipts and invoices submitted by the contractor for the claim of the items of non-permanent work on the project.

There was equally no evidence of survey and assessment of compensation issues to warrant the release and payment of ₦11,500,000.00 (Eleven million, five hundred thousand naira) to the contractor as claims for compensation, assessment and resettlement survey.

Certificate No. 11 also revealed that the sum of ₦69,742,164.00 (Sixty-nine million, seven hundred and forty-two thousand, one hundred and sixty-four naira) was claimed by the contractor on contingencies. However, the project file, did not reveal any contingent occurrence to warrant the release and payment of this amount.

The Permanent Secretary was requested to:

(i) Produce receipts, bills and invoices from the contractor with which the sum of ₦54,107,500.00 (Fifty-four million, one hundred and seven thousand, five hundred naira) being expenses of non-permanent nature (Bill No. 1) of the Bill of Quantities (BOQ) was claimed by him.

(ii) Show details of survey and enumerate items for compensation, vis-a-vis, properties and un-exhausted improvement as paid for and claimed by the contractor.

(iii) Furnish evidences of contingent occurrences that warranted the release of the sum of ₦69,742,164.00 (Sixty-nine million, seven hundred and forty-two thousand, one hundred and sixty-four naira) to the contractor.

(d) The contract for the repair of the breached section of the emergency spillway in respect of Goronyo Dam was awarded to a company on 22nd December, 2011 at the sum of ₦3,882,146,985.99 (Three billion, eight hundred and eighty-two million, one hundred and forty-six thousand, nine hundred and eighty-five naira, ninety-nine kobo) with a completion period of eight (8) months.

On 28th December, 2011, the contractor submitted an acceptance letter which was received by the Ministry on the same day.

A perusal of the contract file showed that the company had, before the contract award, submitted a request for the payment of Interim Payment Certificate (IPC) No. 1, in a letter dated 14th December, 2011 as detailed in the inspection report, for the sum of ₦1,375,206,646.45 (One billion, three hundred and seventy-five million, two hundred and six thousand, six hundred and forty-six naira, forty-five kobo).

In the letter, the contractor stated that this money was for the advance payment (agreed amount) and works executed to date. The contractor's request was paid for in the sum of ₦1,375,206,646.45 (One billion, three hundred and seventy-five million, two hundred and six thousand, six hundred and forty-six naira, forty-five kobo) on 19th March, 2012.

The release of the 15% mobilization component of the payment was not supported by any Advance Payment Guarantee (APG) as specified by the extant Procurement Act and Financial Regulations that payment of mobilization fee must be on the basis of submission of Advance Payment Guarantee issued by a reputable Bank or Financial Institution.

Equally observed was that the Interim Payment Certificate (IPC) No. 1 was not issued on the basis of any actual valuation of work. It therefore also means that the release of fund in certificate No. 1 was made against the Procurement Act 2007, Section 35 (2) and extant Financial Regulations.

A total of ₦3,792,438,827.21 (Three billion, seven hundred and ninety-two million, four hundred and thirty-eight thousand, eight hundred and twenty-seven naira, twenty-one kobo), representing 97.7% of the total contract sum has been paid to the contractor on this project and the project has been fully executed.

However, some of the serious irregularities observed on this contract are:

(i) Contractor's request for payment of mobilization fees (advance payment) pre-dated the contract award as indicated in the letter of award detailed in the inspection report;

(ii) The advance payment (15% of contract sum) was not backed by any APG, contrary to the Financial Regulation and Procurement Act;

(iii) All the Interim Payment Certificates (IPCs) issued and paid to the contractor were not supported by the valuation back up to show the component and value of milestone attained on the contract; and

(iv) There was no evidence that this contract was duly procured as due process documents were not seen in the policy file.

The Permanent Secretary was requested to:

(i) Explain why the contractor's request for advance payment and IPC No. 1 pre-dated the contract award.

(ii) Comment on the disregard and violation of extant rules by the act of payment of mobilization fee without Advance Payment Guarantee (APG);

(iii) Produce for my examination the valuation backups to substantiate the sums released in the various IPCs issued on this contract, otherwise I cannot accept all the payments made on this contract as proper and legitimate charges against public funds.

(iv) Produce due process certificate for this contract, or explain the non-compliance with Due Process in the award of this contract.

All the issues raised above were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/FMWR/A/12 dated 10th June, 2013. His response is being awaited.

NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION (NIWRMC)

8.17 The Nigeria Integrated Water Resources Management Commission (NIWRMC), an arm of the Federal Ministry of Water Resources is responsible for promoting, regulating, and coordinating effective planning and management of water resources in Nigeria.

While examining the accounts and other records maintained at the Nigeria Integrated Water Resources Management Commission (NIWRMC), it was observed that out of ₦100,000,000 (One hundred million naira) appropriated for the Commission in 2008 budget, ₦96,601,228.30 (Ninety six million, six hundred and one thousand, two hundred and twenty eight naira, thirty kobo) was actually released for capital projects and programmes. However, this released sum of ₦96,601,228.30 (Ninety six million, six hundred and one thousand, two hundred and twenty eight naira, thirty kobo) could not be accounted for as the audit team was not given the accounting books/records /documents on request to examine how the released funds were utilized. The non-release of these documents was in spite of several requests by the audit team.

The action of the authorities at NIWRMC is a negation of the Constitution of the Federal Republic of Nigeria Section 85 (2) and also Sections 103 & 805 of the Financial Regulations which stipulate that the Auditor General for the Federation or any person authorized by him shall have access to all books, records, returns and other documents relating to public accounts.

In view of the inability to access the said documents, the expenditure of ₦96,601,228.30 (Ninety-six million, six hundred and one thousand, two hundred and twenty-eight naira, thirty kobo) by NIWRMC during the 2008 accounting year could not be certified as legitimate charges against public funds. The Director General has been requested to produce all the documents for my examination forthwith. His reaction is still being awaited.

(b) During the scrutiny of the capital books of accounts and records maintained at NIWRMC, it was also observed that the Commission, contrary to extant regulations, engaged in transfer of funds from capital account at the Central Bank to Commercial Banks. A total of ₦167,882,990.71 (One hundred and sixty seven million, eight hundred and eighty two thousand, nine hundred and ninety naira and seventy one kobo) was transferred from CBN to Unity Bank of Nigeria between 2008 and 2011.

These transfers violated the provisions of paragraphs (iii) & (iv) of the Federal Government Treasury Circular No. TR A8 & B8 2000/OAGF/PRS/005/111/ 144 of 21/11/2000 which states inter alia: 'There shall be no further operation of any capital account with commercial /merchant banks from January 2001 and on no account

must any money be transferred or withdrawn from capital account into any commercial bank'. From the foregoing, and coupled with the fact that the payment vouchers used in the expenditure of these transferred funds were not presented for audit verification, it is difficult to accept that expenditure as legitimate charges against public funds.

The Director General/CEO has been requested to explain the rationale behind the transfers and produce the payment voucher and all other relevant records for my scrutiny.

(c) The Commission spent a total sum of ₦159,855,221.70 (One hundred and fifty-nine million, eight hundred and fifty-five thousand, two hundred and twenty-one naira, seventy kobo) between 28th October 2010 and 18th March, 2011 on rehabilitation and renovation works and procurement of equipment for the catchment area offices of the Commission. However, all efforts made by the audit team to physically verify the expenditure were unsuccessful as the Commission was clearly not disposed towards disclosing the project sites or granting access to them. It was therefore difficult to carry out a proper evaluation of the jobs and procurements said to have been executed or made. I cannot therefore accept the expenditure as proper and legitimate charges against public funds.

The Director General/CEO has been requested to duly account for the sum of ₦159,855,221.70 (One hundred and fifty-nine million, eight hundred and fifty-five thousand, two hundred and twenty-one naira, seventy kobo).

All the issues raised above were communicated to the Director General through my Audit Inspection Report Reference No. OAuGF/P&PAD/NIWRMC/02 dated 12th March, 2013. His response is being awaited.

BENIN ELECTRICITY DISTRIBUTION PLC

8.18 The Benin Electricity Distribution Plc or Benin DISCO is one of 11 such distribution companies comprising the national distribution grid. The transmission grid, in turn, is managed by a separate company, the Transmission Company of Nigeria (TCN) from a national control centre. Benin Disco serves a primarily industrial customer base in Delta, Edo, Ondo and Ekiti States. Benin Disco owns and maintains electrical installations and the distribution network within the zone.

During the examination of documents for contract awards at Benin Electricity Distribution Plc, it was observed that contract to manufacture and supply 1 No. 7.5 MVA, 33/11kv power transformer to Ore Injection Sub-Station was awarded to a company at a contract sum of $262,434.65 (Two hundred and sixty two thousand, four hundred and thirty four dollars, sixty five cents) through a letter Ref. No. PHCN/26/HFA/BDZ/4.25B/ 065/2009 dated 31st July 2009 for a delivery period not later than 3 calendar months.

Paragraph one of the letter of award specified that the transformer must be new and manufactured in Europe or America. The payment was to be made through a letter of credit.

Paragraph 9.0 of the letter of award further stressed that "PHCN Benin Electricity Distribution Company reserves the right to terminate the contract at any time if the quality and/or quantity of the items supplied is observed to be unsatisfactory".

It was however observed that:-

(i) There was no name plate on the body of the transformer to ascertain its rating and other particulars.

(ii) That on the tap changer compartment, the name plate reading was - *SMS SHANG-A.T CHINA* as against Europe or American product specified.

(iii) There was poor finishing of the transformer which made it inconsistent with those imported from Turkey.

(iv) The PM Procurement was reluctant to certify the invoice until some salient questions are answered by the suppliers.

The Chief Executive Officer (CEO) asked the PM/Procurement to draft a letter to the supplier for comment. It was however disheartening to note that neither the letter nor the comment of the supplier was produced for audit verification.

Despite the above observations and conclusions by various teams that inspected the product as poorly finished, an indication that it could be a refurbished and low quality product from China, as against high quality type from Europe or America bided and paid for, the CEO went ahead to accept the product.

The Chief Executive Officer of the Benin Electricity Distribution Plc has been requested to furnish explanation for accepting the product from China as against Europe or America specification bided and paid for, as well as recover the price differential between the China 7.5 MVA product and Europe or American product as at the time of the contract. Evidence of this should be forwarded to my office for verification.

(b) During the examination of various contracts awarded to a contractor for manufacture and supply of various types of transformers under 2009 Capital project, it was observed that all the contracts awarded to this contractor included a scope of work of "This work order also includes clearing as well as payment of <u>all</u> Port charges". In these contracts, 100% payments were made through letter of credit to the contractor. Besides the clearing and payment of <u>all</u> Port charges that were included as part scope of these contracts, the transformers were also to be delivered to their respective business units of usage.

In another development, in year 2010, other various contracts were awarded to 4 (four) other contractors at various times for Clearing and Haulage of various transformers earlier awarded to the first contractor in 2009. Meanwhile, the cost of clearing, Port charges and haulage were part of the scope of the first contracts, thereby resulting to a duplication of ₦37,726,313.98 (Thirty-seven million, seven

hundred and twenty-six thousand, three hundred and thirteen naira, ninety-eight kobo). The explanation of the CEO on this was that the products stayed long in the Port. This explanation in my opinion does not warrant re-awarding this contract when the need for clearing and haulage arose. Besides, there was no documented evidence to support this claim. Therefore, the duplication of payment cannot be accepted as legitimate charges against public funds.

The Chief Executive Officer has been requested to recover from the first contractor a total of ₦37,726,313.98 (Thirty-seventy million, seven hundred and twenty-six thousand, three hundred and thirteen naira, ninety-eight kobo) being the total amount of money spent by the other contractors engaged to do a job earlier awarded to him and evidence of this recovery furnished for verification.

(c) During the examination of contract documents at Benin Electricity Distribution Company, contract for the supply of 1 (one) 7.5 MVA, 33/11 KVA Power Transformer to PTI, Effurun injection Sub-Station was awarded to a company at contract sum of ₦31,400,000.00 (Thirty one million, four hundred thousand naira) (VAT inclusive), through a letter Ref. No. BEDC/26/PROC/WO/135/2011 dated 16th December, 2011. One curious condition in the award letter was that the completion period of the job shall not be later than <u>two days</u> from the date of award of the contract.

The scope of the job includes manufacture, supply and delivery of the transformer to the Injection Sub-station. Other conditions of the contract were:

(i) The transformer must be new and manufactured as per PHCN specification.

(ii) The transformer will be delivered to BEDC Store Effurun District on a working day.

From the above conditions, one could imagine the type of miracle to happen for a transformer to be manufactured and delivered within 2 (two) days.

On 19th December, 2011 (two (2) days after), Delivery Note No. 0000003 for the transformer was forwarded to Benin Distribution Zone by the contractor. However, the file revealed a memo written by the Principal Manager (Special Duties) to the CEO dated 29th December., 2011, identifying the following shortcomings in respect of the transformer.

(i) That the transformer was repainted.

(ii) That inside of the tap charger compartment has been repainted.

(iii) That 1 (one) door handle of the tap charger compartment is faulty.

(iv) That the inspection glass of the thermometer compartment has been replaced with a metal sheet.

The memo concluded that the transformer may not be new and that it might have been put to use elsewhere and on that basis, the officer suggested that the transformer should be rejected.

In spite of the above memo, the CEO went ahead and approved 100% payment for the supply and installation of this transformer. The payment was made on 25th January, 2012 through payment Ref. No. 028/3/2/12.

The Chief Executive Officer has been requested to explain:-

(i) The two days delivery period on this contract.

(ii) His disregarded for the Supervising Officer's observations.

(iii) His unilateral decision to accept and pay for the used transformer despite the obvious shortcomings.

Meanwhile the amount paid for the used transformer against a new one should be recovered from the CEO and recovery particulars forwarded to my Office for verification.

All the issues raised above were communicated to the Chief Executive Officer through my Audit Inspection Report Reference No. OAuGF/P&PAD/MP/T/03 dated 27th March, 2013. His response is still being awaited.

IBADAN ELECTRICITY DISTRIBUTION COMPANY

8.19 The Ibadan Electricity Distribution Company is another distribution company in the national distribution grid. It was incorporated in 2006. The Ibadan Electricity Distribution Company serves a primarily industrial customer base in Oyo, Ogun, Osun, Kwara and parts of Ekiti, Kogi and Niger States. Ibadan Electricity Distribution Company owns and maintains electrical installations and the distribution network within the zone.

At the company, the contract for the construction of a one storey office building and associated external works with a bungalow for Ota business unit was awarded to a company at the contract sum of ₦26,963,160.00 (Twenty-six million, nine hundred and sixty-three thousand, one hundred and sixty naira) on 24th January 2011, to be completed within two (2) months. A scrutiny of the contract documents revealed the following:

(i) Contrary to accepted practices, the contractor was also the consultant.

(ii) The design drawing of the project was not ready before execution.

(iii) Two (2) versions of valuation certificate No.1 for different amounts were issued by the same company for the same project

(iv) The Project Engineer made a recommendation of 95% work completion but the CEO approved a 100% payment.

Surprisingly, on 6th January 2012, almost 9 months after the first contractor had been paid 100%, a new contract in respect of the same job termed "Completion of construction of Ota Business Unit Office Building Phase 2" was awarded at a contract sum of ₦29,421,532.35 (Twenty-nine million, four hundred and twenty-one thousand, five hundred and thirty-two naira, thirty-five kobo) through letter Ref. No. PHCN/IBEDC/R.PROC/024 /2012 dated 6th January, 2012 to another company.

A careful study of the Bill of Quantities of the first contract revealed that the contract was for a complete project work which included finishing. Even the content of external work in both contracts were the same. The only difference in the first and second contracts was the fittings which were in the second contract but not in the first contract.

As at the time of our visit to the Zone in September, 2012, only the sum of ₦2,606,017.86 (Two million, six hundred and six thousand, seventeen naira, eighty-six kobo) had been paid on the second contract. This payment was based on the progress report written by the Principal Manager/Works. This report revealed that the first contractor abandoned the job but the content of the new contract did not show this information. Worse still, the Bill of Quantities of this new job was not produced for audit verification.

In a nutshell, the new contract is a replication of the old one.

The Chief Executive Officer of Ibadan Electricity Distribution Company has been requested to:-

(i) Explain the criteria for appointing the contractor as consultant in respect of this job.

(ii) Explain the issuance of two different valuation certificates with different values in respect of the same job.

(iii) Justify the 100% payment to the first contractor who abandoned the project.

(iv) Give reasons for awarding a construction contract when the design had not been completed.

(v) Determine the value of the abandoned work by the first contractor and recover same from the Chief Executive Officer who approved the payment for work not done, and forward evidence of recovery for my verification.

(b) The contract for the Procurement and Construction of 1 x 15 MVA, 33/11 KV Liberty Injection Sub-Station was awarded to a company at a contract sum of ₦124,823,845.45 (One hundred and twenty-four million, eight hundred and twenty-three thousand, eight hundred and forty-five naira, forty-five kobo) on 24th January, 2011, to be completed within 3 months from the date of the contract.

Various items in the Bill of Quantities were presented as provisional sums whereas these items were quantifiable/measurable. The basis for selecting the contractor as the least responsive bidder where half of the items in the BOQ were provisional is not clear.

Provisional sums are brought into a bill when the exact measurement of work could not be determined at the time of award. The exact measurement of such work must however be disclosed by the Supervising Engineer at the time of execution. Besides that, this amount is to be determined by the client and filled into appropriate columns of the open bill given to the bidders. In this particular case, it was the contractor that fixed the provisional sum. This is not acceptable as the outcome may not be fair and transparent to all concerned.

The payment documents revealed that only the sum of ₦62,389,105.00 (Sixty-two million, three hundred and eighty-nine thousand, one hundred and five naira) had been paid to the contractor as at the time of the audit in September, 2012.

During the physical inspection and based on the breakdown of the items paid, the following observations were made:-

(i) A provisional sum of ₦625,000.00 (Six hundred and twenty five thousand naira) was made for landscaping, including laying of interlocking stones within the open spaces in the premises and this was claimed to have been executed and paid for, but the inspection showed that this was not done.

(ii) A provision of ₦1,365,000.00 (One million, three hundred and sixty five thousand naira) was made for a high quality 4 drawer filling cabinet (fire proof) but the inspection revealed that a low quality cabinet was supplied. The price of the one supplied was estimated at ₦150,000.00 (One hundred and fifty thousand naira) as against the sum of ₦1,365,000.00 (One million, three hundred and sixty-five thousand naira) provided and paid.

(iii) A provision of ₦630,000.00 (Six hundred and thirty thousand naira) was made for 1 No. Electrical tools box, one Mechanical tools box and one First Aid box and these were paid for but were not supplied.

The Chief Executive Officer was therefore requested to:

(i) Present the entire bid documents in respect of all the bidders for this job for verification.

(ii) Explain the basis for selecting the least responsive bidder as the best who ended up with provisional sums for items in the BOQ.

(iii) Justify the low quality filling cabinet supplied in place of the high quality fire proof cabinet quoted for. The difference in price should be recovered from the contractor, or the officer who approved the payment.

(iv) The aggregate sum of ₦1,255,000.00 (One million, two hundred and fifty-five thousand naira) paid for items not in place should be recovered from the Chief Executive Officer who approved payment for work not done, furnishing recovery particulars for verification.

(c) While examining some contracts awarded at the Ibadan Electricity Distribution Company (IEDC), it was observed that two contracts for procurement and construction of 15 MVA 33/11 KV for Apata and Ojoo were awarded to 2 (two) companies on the same date - 28th July, 2009 at different prices.

The contract for Apata was for Procurement and Construction of 2 x 15 MVA/11 KV at an offshore price of $616,000.00 (Six hundred and sixteen thousand dollars) which translated to $308,000.00 (Three hundred and eight thousand dollars) each (at an exchange rate of $1 to ₦150.00 as issued by the CBN), whereas the contract of Ojoo, which is the same type of transformer and the same capacity was awarded at the cost of $541,333.33 (Five hundred and forty-one thousand, three hundred and thirty-three dollars, thirty-three cents) each (at an exchange rate of $1 to ₦150.00 as issued by the CBN), thereby resulting in a price differential per unit of $233,333.33 (Two hundred and thirty-three thousand, three hundred and thirty-three dollar, thirty-three cents) equivalent of ₦34,999,909.99 (Thirty-four million, nine hundred and ninety-nine thousand, nine hundred and nine naira, ninety-nine kobo). No explanation was given for applying different rates to the two contracts.

I am of the opinion that due economy was not exercised in this transaction. Therefore, the amount of ₦34,999,909.99 (Thirty-four million, nine hundred and ninety-nine thousand, nine hundred and nine naira, ninety-nine kobo) representing the overpayment on the Ojoo contract should be recovered from the contractor or the negligent Chief Executive Officer who awarded the contract. The recovery and refund particulars should be forwarded to my Office for verification.

(d) In August 2009, a sum of ₦401,000,000.00 (Four hundred and one million naira) was placed in a fixed bank deposit by IEDC. This placement was not authorized by the Accountant-General of the Federation as required by extant regulations. An interest of ₦16,484,289.04 (Sixteen million, four hundred and eighty-four thousand, two hundred and eighty-nine naira, four kobo) which accrued from this account between August 2009 and April, 2012 was utilized by the company in contravention of the Financial Regulation which states that “interest accrued from money placed in fixed deposit shall be paid to the Consolidated Revenue Fund”.

Efforts to examine the bank statement to ascertain the movement of the principal fund of this deposit at the end of April, 2012 proved abortive as the statement was not produced for audit verification despite repeated demands.

The Chief Executive Officer was requested to:

(i) Explain why government fund was placed in fixed deposit without necessary approval from the Accountant-General of the Federation as required by extant rules.

(ii) Ensure that the interest of ₦16,484,289.04 (Sixteen million, four hundred and eighty-four thousand, two hundred and eighty-nine naira, four kobo) accruing from the deposit is paid to the Consolidated Revenue Fund without further delay. Evidence of payment should be forwarded to my Office for verification.

(iii) Give full details of the whereabouts of the principal sum.

(e) The Ibadan Electricity Distribution Company awarded a contract for the Procurement and Construction of additional 15 MVA, 33/11 KV injection substation at Ikirun to a company at an off-shore cost of €216,899 (Two hundred and sixteen thousand, eight hundred and ninety nine Euros) (at an exchange rate of €1 = ₦206.00 or as issued by the Central Bank of Nigeria) and an on-shore cost of ₦109,535,704.00 (One hundred and nine million, five hundred and thirty-five thousand, seven hundred and four naira) through letter Ref. No. PHCN/IEDC/A0479/2009 dated 24/12/09.

Another different version of letter of contract was issued to the same contractor for the same job but at an off-shore cost of $629,266.67 (Six hundred and twenty-nine thousand, two hundred and sixty-six dollars, sixty-seven cents) (at an exchange rate of $1 = ₦150.00 or as issued by the Central Bank of Nigeria) at an on-shore cost of ₦59,609,999.00 (Fifty-nine million, six hundred and nine million, nine hundred and ninety- nine naira) with the same reference number and on the same date. It was not clear why two letters of award with different amounts were issued to the same contractor for the same job.

The tender documents for the contract were not produced for audit verification despite repeated demands. Examination of payment documents revealed that the contract with off-shore price of €216,899 (Two hundred and sixteen thousand, eight hundred and ninety-nine Euros) and On-shore price of ₦109,535,704.00 (One hundred and nine million, five hundred and thirty-five thousand, seven hundred and four naira) was the one paid.

Careful examination of these two contract letters revealed the under listed differences in the two versions of letters:-

(i) Civil work changed from ₦9,016,926.00 (Nine million and sixteen thousand, nine hundred and twenty-six naira) in the abandoned letter to ₦25,422,458.00 (Twenty-five million, four hundred and twenty-two thousand, four hundred and fifty-eight naira) in the letter of the contract used for payment.

(ii) Equipment changed from ₦10,212,481.00 (Ten million, two hundred and twelve thousand, four hundred and eighty one naira) in the abandoned letter to ₦43,732,654.00 (Forty three million, seven hundred and thirty two thousand, six hundred and fifty four naira) in the letter of the contract used for payment.

The contractor also submitted different analysis for work achieved based on the two payment requests. Although the invoice supporting the analysis for the second letter was not found in the file, the analysis of BOQ was stamped 27th March 2010 while that for the paid one was stamped paid on 30th March 2010. The

summary/total of amount requested for in respect of the second letter was ₦34,448,795.00 (Thirty-four million, four hundred and forty-eight thousand, seven hundred and ninety-five naira) while the paid one was ₦88,171,151.00 (eighty-eight million, one hundred and seventy-one thousand, one hundred and fifty-one naira).

All efforts to get the clarification of these two versions of letters and BOQ analysis which appeared fraudulent in the system proved abortive.

The sum of ₦88,171,151.00 (Eighty-eight million, one hundred and seventy-one thousand, one hundred and fifty-one naira) out of ₦109,535,704.00 (One hundred and nine million, five hundred and thirty- five thousand, seven hundred and four naira) was paid through an invoice presented by the contractor as against certificate of work done, expected from the Engineer of the IEDC as required by extant rules.

During the physical inspection of work done, according to the contractor's invoice, which was used for payment, the following observations were made:-

(i) The Access Road (50m) complete with site kerb for ₦640,205.00 (Six hundred and forty thousand, two hundred and five naira) claimed to have been completed and paid for was not done.

(ii) The landscaping, including laying of interlocking stones within the open spaces in the premises for ₦640,205.00 (Six hundred and forty thousand, two hundred and five naira) was paid for but it was not done.

(iii) The Borehole complete with overhead tank for the sum of ₦1,280,410.00 (One million, two hundred and eighty thousand, four hundred and ten naira) was not functioning which means that there was no value for money for it.

(iv) A provisional sum of ₦1,152,369.00 (One million, one hundred and fifty-two thousand, three hundred and sixty-nine naira) for 4 drawer filling cabinet (fire proof) was made but an ordinary cabinet with estimated price of ₦200,000.00 (Two hundred thousand naira) was supplied.

(v) The nature of Rehabilitation of existing switchyard for which the sum of ₦2,662,412.00 (Two million, six hundred and sixty-two thousand, four hundred and twelve naira) was paid, was not disclosed and could not be seen.

(vi) Where the Excavation and Backfilling for the sum of ₦640,205.00 (Six hundred and forty thousand, two hundred and five naira) for existing control room was done could not be identified.

The Chief Executive Officer has been requested to:

(i) Make available the Tender/Bid documents leading to the award of this contract to my Office for scrutiny.

(ii) Explain the two different versions of the letter of award for this job.

(iii) Explain why the contractor submitted two different analysis of work achievement.

(iv) Explain the differences in the 2 (two) analysis of work achievement presented by the contractor totaling ₦54,722,356.00 (Fifty-four million, seven hundred and twenty-two thousand, three hundred and fifty-six naira) (i.e. ₦88,171,151.00 - ₦34,448,795.00) should be recovered from the Chief Executive and refunded to Treasury, furnishing recovery particulars, except genuine reasons for differences in figure/increase is provided and submitted for verification.

(v) The sum of ₦1,280,410.00 (One million, two hundred and eighty thousand, four hundred and ten naira) (i.e. ₦640,205.00 + ₦640,205.00) paid for work not done should be recovered from the contractor and paid back to chest, failing which the Chief Executive should be held responsible for giving approval for payment for work not done.

(vi) The contractor should be called back to site to make the borehole functional; otherwise, the cost should be recovered from him. Outcome should be communicated to my Office.

(vii) The differences in price of filling cabinet (fire proof) and the estimated price of ordinary filling cabinet supplied should be recovered from the contractor and refunded to treasury, tendering recovery particulars to my office. The officer who received the store items should be procedurally disciplined and evidence brought to me for verification and confirmation.

(viii) The nature of rehabilitation carried out in the Injection Substation for ₦2,662,412.00 (Two million, six hundred and sixty-two thousand, four hundred and twelve naira) should be disclosed, otherwise, the amount should be recovered from the CEO and refunded to Treasury furnishing recovery particulars for verification.

(ix) The Excavation and Backfilling of existing control room for ₦640,205.00 (Six hundred and forty thousand, two hundred and five naira) in which the location could not be identified should be recovered from the contractor and refunded to Treasury Furnishing the recovery particulars for verification and confirmation, failing which the CEO should be held responsible for approving payment for work not done.

All the issues raised above were communicated to the Chief Executive Officer through my Audit Inspection Report Reference No. OAuGF/P&PAD/IEDC/I/02 dated 29th April, 2013. His response is still being awaited.

FEDERAL MEDICAL CENTRE, BIRNIN-KEBBI

8.20 The Federal Medical Centres were conceived to complement the roles of the teaching hospitals and other health care providers in the states across Nigeria. The Centres are meant to provide prompt, excellent and cost-effective tertiary health care services.

During the examination of the capital books of accounts and records maintained at the Federal Medical Centre, Birnin-Kebbi for the period 2009 – 2011, the following observations were made:-

(a) A contract for the supply and installation of 4 (four) kidney dialysis equipment was awarded at a sum of ₦16,695,000.00 (Sixteen million, six hundred and ninety-five thousand naira). The contractor was paid the whole sum on completion of supplies and installation. However, upon physical inspection, it was observed that two (2) of the 4 units of equipment supplied and installed have never functioned from inception.

The Chief Medical Director has been asked to recall the contractor to replace the two (2) faulty equipment or the sum of ₦7,400,000 (Seven million, four hundred thousand naira) being the total cost of the two equipment should be recovered from the contractor and details of the recovery forwarded for verification. In addition, procedural disciplinary action should be taken against the desk officer(s) who certified the equipment for use and recommended payment, informing me accordingly.

(b) A contract was awarded at a sum of ₦39,501,862.00 (Thirty-nine million, five hundred and one thousand, eight hundred and sixty-two naira) for the supply and installation of an oxygen plant. The equipment has been fully supplied and installed. The sum of ₦14,516,935.79 (Fourteen million, five hundred and sixteen thousand, nine hundred and thirty-five naira, seventy-nine kobo) has been paid to the contractor. Investigations however, revealed that the equipment supplied were obsolete and had not functioned since it was installed.

The Chief Medical Director has been requested to recall the contractor to replace the oxygen plant or refund the sum of ₦14,516,935.79 (Fourteen million, five hundred and sixteen thousand, nine hundred and thirty-five naira, seventy-nine kobo), furnishing recovery particulars for verification. In addition, procedural disciplinary action should be taken against the desk officer(s) who certified the equipment for use and recommended payment, informing me accordingly.

The 2 (two) issues raised were communicated to the Chief Medical Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/FMC/BK/10

dated 13th November, 2012. His response vide Ref. No. FMC/BK/ADM/IA/004/I dated 14th March, 2013 was however unsatisfactory.

FEDERAL MEDICAL CENTRE, BIRNIN KUDU

8.21 During the examination of capital books of accounts and records kept at the Federal Medical Centre, Birnin Kudu, 39 Capital projects valued at ₦242,455,363.61 (Two hundred and forty-two million, four hundred and fifty-five thousand, three hundred and sixty-three naira, sixty-one kobo) were not shown to the audit team for physical inspection despite repeated demands from the team. Further scrutiny of the books revealed that there were neither Bills of Quantity nor details of supply for the contracts.

The Medical Director has been requested to:

(i) Give details of the different aspects of work involved in the projects or supplies in view of the absence of relevant documents.

(ii) Explain how the contract sums were arrived at and show proof of recourse to due process in the award of these contracts.

(b) At the Federal Medical Centre Birnin Kudu, it was observed that in the 2009, the sum of ₦130,174,017.29 (One hundred and thirty million, one hundred and seventy-four thousand, seventeen naira, twenty-nine kobo) was allocated to the Centre for capital projects.

However, during the evaluation of 2009 Capital Budget performance, it was revealed that the Centre spent the sum of ₦176,600,897.74 (One hundred and seventy-six million, six hundred thousand, eight hundred and ninety-seven naira, seventy-four kobo). This showed that an additional ₦46,426,880.45 (Forty-six million, four hundred and twenty-six thousand, eight hundred and eighty naira, forty-five kobo) was spent.

The Medical Director has been requested to explain the source of the additional funding.

The issues raised were communicated to the Medical Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/ FMC/BKD/04 dated 23rd January, 2013. However, all explanations given by the Chief Medical Director vide Ref. No. FMC/BKD/ADM/263/V.1/150 of 27th February, 2013 were evasive as they did not address the issues raised.

NATIONAL HUMAN RIGHTS COMMISSION

8.22 The National Human Rights Commission was established by the National Human Rights Commission (NHRC) Act 1995, as amended by the NHRC Act 2010, in line with the resolution of the United Nations General Assembly which enjoins all member states to establish national human rights institutions for the promotion and protection of human rights.

During the examination of project accounts records maintained at the National Human Rights Commission, it was observed that a total of ₦49,500,000.00 (Forty-nine million, five hundred thousand naira) was appropriated in 2010 for the Human Rights Education Awareness and Sensitization Campaign in 22 (twenty-two) Local Government Areas of Rivers State. This programme was executed through 4 (four) consulting companies who were duly paid on 2nd July 2012.

However, it was observed that additional expenditure was made through payment voucher No. NHRC/CE/065/10 dated 15th August, 2010 used to transfer ₦16,000,000.00 (Sixteen million naira only) from the Capital Account to the Programme Account for undisclosed additional expenditure on the awareness campaign.

The Director-General has been requested to explain and produce the approval for the additional ₦16,000,000.00 (Sixteen million naira) expenditure and make available all the relevant payment vouchers for my verification.

(b) During the examination of project accounts and records of the Commission, it was observed that a total of ₦8,851,400.00 (Eight million, eight hundred and fifty-one thousand, four hundred naira) was transferred from the capital account to overhead account. This is a virement and a violation of Financial Regulation 309.

The Director General has been requested to produce the authority for the virement or refund the total sum of ₦8,851,400.00 (Eight million, eight hundred and fifty-one thousand, four hundred naira) to Treasury, and furnish the recovery particulars for verification.

The issues raised were communicated to the Director General through my Audit Inspection Report Reference No. OAuGF/P&PAD/HRC/4/05 dated 24th February, 2013. His response is still being awaited.

SECTION 9

PERIODIC CHECKS OF STATUTORY BODIES

FEDERAL HOUSING AUTHORITY (FHA)

(a) The Federal Housing Authority (FHA) has not submitted its Audited Accounts and Management Letter to my Office for the years 2003 to 2011. This is contrary to Financial Regulation (FR 3210) as well as the Section 7 of FHA Enabling Act which requires the Authority to submit both the Audited Accounts and Management Report to the Auditor-General for The Federation not later than 31st May of the following year. Consequently, I have been constrained to comment on the annual accounts and audited report of the Authority as required by Section 85(3) (b) of the Constitution of the Federal Republic of Nigeria, 1999.

The Managing Director has been requested to comment on the apparent disregard of the provisions of extant regulations and the 1999 Constitution.

(b) Audit examination of the Authority's records for the period under review revealed that a sum of ₦54,000,000.00 (Fifty-four million naira) belonging to the Authority was not accounted for due to fraudulent conversion of bank drafts issued in favour of the Authority for the purchase of houses. The missing/stolen/converted bank drafts are as listed below:

S/N	Beneficiary	Bank	Draft No.	Date	Amount ₦
1	FHA	Zenith	00009300	11/10/10	10,000,000
2	FHA	Zenith	00009301	11/10/10	10,000,000
3	FHA	GT Bank	00020529	11/10/10	4,000,000
4	FHA	Skye	Not stated	Not stated	15,000,000
5	FHA	Skye	13537257	Not stated	5,000,000
6	FHA	Zenith	00003211	Not stated	5,000,000
7	FHA	Afribank	00007060	Not stated	5,000,000
					₦54,000,000

Implications:

- The lack of adequate system of internal controls in the Authority is the reason for this loss of funds.

- It is likely that some other similar activities must have gone undetected due to the porous internal controls.

The Managing-Director has been requested to recover the sum of ₦54,000,000.00 (Fifty four million naira) and his response is still being awaited.

(c) Audit examination of records including the minutes of the Executive Management Committee meeting of 4th April, 2012 indicates that during a verification exercise, forty (40) houses of the Authority had no verifiable records and therefore unaccounted for. The implication is that these properties built by the Authority were put into use by un-authorized persons within the Authority, who collect revenues which are not accounted for. This is an indication of failure of internal control**.**

The Managing Director has been requested:-

- To review and strengthen the internal control over estates and stock of houses.

- To provide a schedule of the recovered houses; number sold thereafter, unsold balance and evidence of lodgement of proceeds into bank, for audit verification.

(d) Records showed that a huge sum of ₦81.85m (Eighty one million, eight hundred and fifty thousand naira) was paid as audit fees for the financial years 2002-2005. This appears excessive and was done without obtaining clearance from my Office as enshrined in the Circular Ref. No. 1212/2008/CONF./VOL.1/1 of 28th October, 2008- Guidelines on the Appointment of Auditors to Audit the Accounts of Federal Government Parastatals, Agencies and Commissions, which says inter-alia that; ''quotations based on the scale of fees issued by the Institute of Chartered Accountants of Nigeria (ICAN) should be obtained from at least 3 (three) firms from the list of accredited firms issued by the Office of Auditor-General for the Federation in determining the fees to be paid as part of the final selection process". The fee so agreed upon or re-negotiated should, together with the comparative figure, be forwarded to my Office for verification. Regrettably, no audited accounts and reports have been submitted to this Office despite the commitment of this large financial outlay.

The Managing Director has been requested to comment on this obvious violation of extant rules.

(e) One hundred and one (101) payment vouchers totalling ₦135,524,215.00 (One hundred and thirty-five million, five hundred and twenty-four thousand, two hundred and fifteen naira) were raised and paid as advances to various staff of the Agency to execute various assignments between April 2009 and May 2011. Audit examination revealed that the advances were granted in excess of the limit of ₦200,000 (Two hundred thousand naira) stipulated by Circular Ref No OAGF/CAD/020/V dated 24th March, 2009. It was also observed that additional advances were granted to 14 (fourteen) officers who had not retired the previous ones. This is a fragrant contravention of FR 2302 (ii) which states that "on no account shall special imprest or cash advance be used in place of local purchase order or Job order for the procurement of stores locally." The Authority denied Government of its sources of revenue in form of Value Added Tax and Withholding Tax that would have been deducted had the Agency contracted out these jobs.

The Managing Director has been requested to provide explanations on the above anomalies. His response is being awaited.

(f) A total sum of ₦13,892,000.00 (Thirteen million, eight hundred and ninety-two thousand naira) was granted as cash advances to some members of staff without proper documentation. Records showed that these advances were neither captured in the ledger nor retired in line with the provision of rules and regulation guiding the disbursement of public funds. Non documentation of these transactions implied that these payments were not meant to be accounted for. It also suggested that the purpose of these payments may not be genuine after all.

The Managing Director has been requested to furnish documentary evidence to show that the sum of ₦13,892,000.00 (Thirteen million, eight hundred and ninety-two thousand naira) was properly accounted for.

(g) Examination of revenue receipts of the Authority and related cashbooks revealed the following irregularities:

(i) There were several instances where the amount on revenue receipt differs from the amount stated in the cashbooks as shown below:

S/No	Receipt No	Date	Payer	Amount on Receipt ₦	Amount on Cashbook ₦	Difference ₦	Remarks
1	13899	24/08/10	Ngozi N Nonyelu	5,775,000	3,775,000	2,000,000	Gwarimpa (2)Estate cashbook
2	14038	26/11/10	Ella Consult Ltd	5,200,000	12,360,000	(7,160,000)	Lugbe Extension
3	8650	03/03/10	Moses A Jitoboh	13,000,000	3,000,000	10,000,000	Lugbe Extension
			TOTAL	₦23,975,000	₦19,135,000	₦4,840,000	

(h) An amount of ₦6,500,000.00 (Six million, five hundred thousand naira only) paid by a client vide receipt No. 8632 dated 3rd March, 2010 (Lugbe Extension) was cancelled on both revenue receipt and revenue cashbook. However, the same amount was included in the cashbook's balance which was eventually carried forward and transferred to the financial statements. The foregoing showed that revenue records were not reconciled during the period under review as diligent reconciliation of these records would have drawn the attention of the concerned officer(s) to these differences. This further revealed that the integrity of the general ledger and financial statement could not be guaranteed since these wrong balances must have been used in their preparation.

The Managing Director has been requested:-

- To explain the difference of ₦4,840,000.00 (Four million, eight hundred and forty thousand naira) arising from the revenue cashbook and revenue receipt book.

- To confirm that the revenue records have been properly reconciled and the sum of ₦6,500,000.00 (Six million, five hundred thousand naira) accounted for.

(i) The Authority completed 240 (Two hundred and forty) units of 3-bedroom bungalows in Gonin Gora, Kaduna State and awaiting disposal to interested members of the public. Audit visit to the estate revealed that most of the houses were being occupied by unauthorized persons illegally. Our interview with some of the illegal occupants revealed that the Project Manager rented out the houses to them. When confronted with the revelation, the Project Manager could not provide any satisfactory explanation.

Implication of this action includes:

(i) The market value of the newly completed houses is being reduced by depreciation as would-be buyers would again need to re-paint/repair them before moving in.

(ii) The Project Manager is enriching himself at the expense of taxpayers as the rent is being paid to persons other than the Authority.

The Managing Director has been requested to comment on the above anomalies.

(i) Why the completed houses were rented to unauthorized persons,

(ii) Showing documentary evidence of having accounted for the money realized from the rent.

(iii) The status of the estate.

(j) The contract for the construction of roads and drainages at 1 (R) Road Extension/I(N) 26 Road, Lugbe Estate, Abuja (Lot 7) was awarded to a company at the total cost of ₦64,853,769.75 (Sixty four million, eight hundred and fifty-three thousand, seven hundred and sixty nine naira, seventy-five kobo) with a completion period of 12 (twelve) weeks. Audit examination of records revealed that the under listed payments which translate to 46% of the contract price have been made to the contractor to date:

Date	PV NO.	DETAILS	AMOUNT (₦)
3/3/11	LUG 020	Pmt on cert 3 dated 4/2/11	5,843,995.84
8/3/11	A 0009023	Pmt on cert 4 dated 2/2/12	6,063,899.68
22/10/10	LUG 221	Pmt on cert 1-mobilisation	9,728,065.46
20/12/10	LUG 233	Pmt on cert 2 dated 7/12/10	8,057,035.79
		TOTAL	**₦29,692,996.78**

On audit visit to the project site on 1st June, 2012, the following observations were made:

- No work was going on at the site.
- No equipment was on site.
- No worker was on site except for one person identified as the Project Manager, who claimed to be waiting for the arrival of equipment.
- Audit opinion of level of completion was put at 35% as against 50% indicated by the Authority.
- Completion period of the contract was 12 (twelve) weeks with effect from date of take over of the site (September 2010). Surprisingly, 20 (twenty) months

after taking over site, only 35% (audit opinion)/50% (Authority evaluation) of contract has been done.

The Managing Director has been requested to explain the efforts being made by the Authority to complete this project.

(l) Examination of procurement records of the Authority revealed that a total sum ₦135,524,215.00 (One hundred and thirty five million, five hundred and twenty-four thousand, two hundred and fifteen naira) was paid into the private bank accounts of 35 (thirty five) members of staff for the procurement of several items through direct purchase. This is not in compliance with the provisions of Section 42 of Public Procurement Act, 2007 which stipulate detailed guidelines for the adoption of direct procurement method. It should be noted that proper adoption of direct procurement method requires direct payment into the bank accounts of the vendors, but the Authority chose to pay into the private bank accounts of some members of staff for onward disbursement to the vendors. Above all, there was no evidence of actual procurement of these goods as documents relating to the transactions such as payment vouchers, store receipt voucher etc were not produced for audit verification.

- Adoption of direct procurement method without strict adherence to the relevant provision of the Public Procurement Act, 2007, is viewed as a deliberate breach of the Act.

- This denied the Government of its legitimate revenue in the form of Value Added Tax (VAT) and Withholding Tax (WHT) which would have accrued if the Authority had awarded contracts for the procurement of these goods.

- The entire procedure of these procurement lack transparency as due process which requires that quotation should be obtained from at least 3 (three) suppliers so as to ensure competitiveness in the award of contract, was completely ignored.

- Non availability of store receipt vouchers and other important documents to evidence the actual purchase of these items suggest that nothing could have been purchased after all.

The Managing Director has been requested to:-

- Explain the apparent contravention of Public Procurement Act 2007.

- Show documentary evidence of actual procurement of these goods.

(m) A physical inspection of Motor vehicles in the pool of the Authority vis-a-vis the list of Motor Vehicle presented to my Audit Team revealed that one (1) Toyota Prado Jeep with registration number FG163E20 and chasis number HEBX9F18AK013315, which was purchased by the Authority in November, 2010, was not produced for audit inspection. Apart from the fact that this vehicle could not be sighted physically, documentary evidence showing movement and whereabouts

of this vehicle was not produced. Therefore, I was not convinced that the vehicle is still in the pool/existence, and being used by the Authority.

The Managing Director's comment in respect of the above is been awaited.

(n) Examination of particulars of motor vehicles belonging to the Authority revealed that the following motor vehicles' official plate numbers could not be accounted for.

Registration No	Make of vehicle	Remarks
FG01AE20	Land cruiser sold to former MD/CEO	It appeared that the vehicle was sold with the p number
FG147E20	Toyota Hilux	Vehicle seen but without plate number

Inability of the Management to give account of these plate numbers calls for concern and pose a serious security risk to Nigeria and Nigerians as the plate numbers, if fallen into the hands of unauthorized persons, could be used to perpetrate crime and illegality, especially with the spate of security challenges currently experienced in the Country.

The Managing Director has been requested to make available the plate numbers.

(o) Examination of records of payments revealed that a total sum of ₦56,071,722.00 (Fifty-six million, seventy-one thousand , seven hundred and twenty two naira) was paid to as professional fees for facilitating an unjustifiable and inexplicable downward revision of assessed tax liability of the Authority for the period 2005-2009. See details below:

S/No	Beneficiary	Details	PV No	Date	Amount ₦
1	Eminent Konsult	Mobilization	RA/2118	16/9/10	10,000,000.00
2	Eminent Konsult	Professional fee-tax Consultancy	RA/0673	22/3/11	46,071,722.06
		TOTAL			**₦56,071,722.06**

The professional fees were calculated at 5% of total amount saved on VAT and Withholding Tax assessment raised by Federal Inland Revenue Service. The following observations were made in respect of this payment.

- The payment was not provided for in the approved budget of the Authority.

- The Consultant was engaged and paid with public Funds for assisting the Authority to negotiate and reduce assessed WHT and VAT liability from ₦1,473,943,488.00 (One billion, four hundred and seventy-three million, nine hundred and forty-three thousand, four hundred and eighty-eight naira) to ₦405,910,684.00 (Four hundred and five million, nine hundred and ten thousand six hundred and eighty-four naira) which translates to a loss of Government revenue to the tune of ₦1,068,943,488.00 (One billion, sixty-eight

million, nine hundred and forty-three thousand, four hundred and eighty-eight naira) without justification.

- There was no evidence of substantial work done by the Tax Consultant to justify such payment made to him.

- Due process was not followed in appointment of Tax Consultant as there was no evidence of participation by other consultants in bidding for the job.

- It was also noted that the assessment raised by FIRS was caused by the failure of the Management to comply with relevant Tax Laws in deducting and remitting VAT and Withholding Tax to the Federal Inland Revenue Service.

- If these on-payments were correctly deducted and promptly remitted to the FIRS by the Authority, there would be no need for spending huge sum of ₦56,071,722.00 (Fifty-six million, seventy-one thousand, seven hundred and twenty two naira) on Tax Consultancy.

This payment is considered irregular since it was not provided for in the approved Budget of the Authority. Payment to Consultant for assisting Government Authority to negotiate and reduce Government's legitimate revenue has caused the Government to suffer from both ends. The task of deducting, remitting and reconciling VAT and Withholding Tax does not involve special know-how and expertise which was not possessed by the Authority, considering the good number of professionals in the field of accounting and taxation on its payroll. It then appeared that these Professionals who are charged with these responsibilities are not being utilized.

The Managing Director has been requested to:

- Provide explanation for using public fund to pay for contract awarded with the aim of unjustly reducing public funds, thereby causing Government to lose from both sides.

- Recover the amount of ₦56,071,722 (Fifty-six million, seventy-one thousand, seven hundred and twenty two naira) from the Officer(s) that authorized the award of contract and payment for the consultancy services.

(p) A mobilization fee of ₦10,000,000.00 (Ten million naira) was paid to a consultant without compliance with the provision of Circular Ref. No. TRY/A6&B6/2008 OAGF/CAD/026/VOL IV/449 dated 16th May, 2008 which stipulates that "payment of mobilization fees must be supported by an unconditional bank guarantee or insurance bond issued by an institution acceptable to the procuring Ministry, Department and Agencies (MDAs)". In addition, Financial Regulations FR 2733 makes the same provision and non-compliance exposes the Authority to avoidable risk.

The Managing Director has been requested to explain the apparent non-compliance with the above quoted Circular and Financial Regulations.

(q) Examination of the Authority's records revealed that a sum of ₦2,000,000.00 (Two million naira) was paid to a lady vide payment voucher number RA/2205 dated 17th December, 2009 and cheque number 0134169 in respect of the Authority's sponsorship of 50th years wedding anniversary of Dr and Mrs Alex Ekwueme. The intended beneficiary is said to be the father of the lady who was the Board Chairman. This payment could not be justified and supported with any rules and regulations guiding the disbursement of public funds. On the strength of this, the payment is viewed as a reckless disbursement of public fund. More so, the fact that the payment was made to the above named payee in contravention of the provision of E-Payment requirements and without evidence of actual delivery to the purported beneficiary showed that the money might not have been delivered to the celebrant after all.

The Managing Director has been requested to justify the disbursement of ₦2,000,000.00 (Two million naira) to the beneficiary.

(r) It was observed that Fixed Assets Register as well as Inventory Boards were not maintained for the Authority's fixed assets during the period under review. This shows that the entire fixed assets of the Authority which were acquired with several billions of naira were not properly documented. Without proper maintenance of relevant documents and registers, those assets could be susceptible to misappropriation and pilferage.

The Managing Director is requested to ensure that Fixed Asset register is opened and maintained for all fixed assets belonging to the Authority. Also, inventory board should be maintained in all offices and locations to track the fixed assets movement.

(s) Audit examination of the records of FHA Homes, Savings and Loans Ltd - a fully owned subsidiary of Federal Housing Authority engaged in the business of mobilizing savings and provision of mortgage loans revealed that the sum of ₦1,527,730.22 (One million, five hundred and twenty-seven thousand, seven hundred and thirty naira and twenty-two kobo) was inappropriately transferred to a customer and later applied in the repayment of outstanding mortgage facility taken by him. The above amount representing balance of loan taken by the customer. This is an indication that the internal control is weak.

The Managing Director is requested to provide justification for the waiver, and produce evidence of recovering the said sum of ₦1,527,730.22 (One million, five hundred and twenty-seven thousand, seven hundred and thirty naira and twenty-two kobo) from the beneficiary.

(t) Audit examination shows that a loan in the sum of ₦8,000,000.00 (eight million naira) was approved by the Acting Managing Director/Chief Executive Officer for a consulting firm on 8th October, 2010. This amount is above Managing Director/CEO's approval limit of ₦5,000,000.00 (Five million naira) and falls within Board Credit Committee approving authority as stipulated by the PMI Credit Policy Manual.

The Managing Director has been requested to explain the apparent breach of credit policy manual and internal control.

(u) Review of the bank's credit records indicate that one customer is indebted to the PMI to the tune of ₦12,299,855.68 (Twelve million, two hundred and ninety-nine thousand, eight hundred and fifty-five naira, sixty-eight kobo) as at 7th June, 2012. The account qualifies to be classified as doubtful with 50% provisioning made, in line with prudential guidelines while recovery efforts should be intensified. However, it appears there is no concerted effort towards recovery of the facility as only one demand notice was served on 4th March, 2011. It was further observed that notwithstanding the unpaid balance on his personal account, another facility in the sum of ₦4,850,000.00 (Four million, eight hundred and fifty thousand naira) was granted to him through his company where he functions as sole signatory and Managing Director.

The Managing Director has been communicated to respond to these anomalies and his comment is been awaited.

NATIONAL AGENCY FOR THE CONTROL OF AIDS

9.02 During the periodic checks on the account and records maintained at the National Agency for the Control of Aids, Abuja, the following observations were made:-

(a) Several overdue cash advances totalling ₦38,495,705.60 (Thirty-eight million, four hundred and ninety-five thousand, seven hundred and five naira, sixty kobo) granted to staff, remained unretired as at the time of writing this report in July, 2013. The magnitude of the cash advances indicates lack of control over granting and retirement of advances. Furthermore, it was observed that multiple advances were granted to some staff who had not retired the previous one(s) granted them. Also some payments which ought to have been made as cash advances were made as outright payments, e.g. payments consisting of contingency, course fees, visa processing fees, servicing/hosting of meetings, etc.

The Director-General has been requested:-

i. To confirm the status of the above cash advances.

ii. To ensure that new advances are not granted to staff who failed to retire the previous ones.

iii. To ensure that all payments involving contingency, processing of visa, course fees, hosting/servicing of meetings are made as advances instead of as direct payments.

(b) Some cash advances granted to staff of the Agency for the period under review totalling ₦53,680,465.00 (Fifty-three million, six hundred and eighty thousand, four hundred and sixty-five naira) were not recorded in the advances

ledger. Consequently, the genuineness of the transactions could not be ascertained.

The Director General has been requested to comment on this anomaly and his response is being awaited.

(c) Audit scrutiny of payments for foreign trips involving trainings, meetings, conferences, etc. revealed the following irregularities:-

(i) A member of staff of the Agency was overpaid estacode supplement allowance by ₦225,489.00 (Two hundred and twenty-five thousand, four hundred and eighty-nine naira) (equivalent of US $1,366.60). as a result of the Agency's non-compliance with the Public Service Rule 130110(a) which stipulates that "where the donor provides free boarding and lodging, the officer concerned shall be entitled to 10% of his/her appropriate estacode for the whole duration of his course; in other words, no full estacode for the first 28 days is payable". Furthermore, the Agency, vide payment voucher number 0136 of 11th October 2011, paid a staff, the sum of ₦313,500.00 (Three hundred and thirteen thousand, five hundred naira) (equivalent of US$1,900.00) instead of the expected estacode supplement of ₦88,011.00 (Eighty-eight thousand, eleven naira) (equivalent of US $533.40) for the fourteen (14) days duration of the training (travelling days inclusive).

(ii) Payment vouchers for visa processing fees, course fees, contingency, travel insurance etc. were raised as direct payments instead of cash advances which ought to have been fully accounted for after the trainings, meetings, etc. have been concluded.

(iii) Illegal payment of ₦284,373.60 Two hundred and eighty-four thousand, three hundred and seventy-three naira, sixty kobo) (equivalent of US $ 1,692.70) was made to a staff for air tickets upgrade to Business class during a trip to Tanzania to represent the Director-General of the Agency in a meeting.

(iv) Non–attachment of necessary supporting documents to the vouchers like invitation letter, etc.

(v) There was no concrete evidence that the trainings, meetings, workshops, conferences, etc, were actually attended because documents like course fees receipts, certificates of attendance, communiqués/ reports issued after the meetings, etc were not attached to the payment vouchers neither were the various amounts retired.

(vi) Payment of unauthorized allowances of ₦3,048,666.00 (Three million and forty-eight thousand, six hundred and sixty-six naira) was made to the Chairman's Personal Assistant and two (2) Journalists for a conference in Rome, Italy, in July, 2011, contrary to the Secretary to the Government of the Federation

Circular No. 59729/T.I/154 of 22nd October, 2007, which stipulates that Government funds should not be spent on aides of Political Appointees when they travel with their Principals.

The Director General has been requested to:-

(i) Recover the sum of ₦225,489.00 (Two hundred and twenty thousand, four hundred and eighty-nine naira) from the staff who was overpaid estacode supplement allowance.

(ii) Recover the sum of ₦284,373.60 and ₦3,048,666.00 (Three million and forty-eight thousand, six hundred and sixty-six naira) for air tickets upgrade for a staff and Chairman's Personal Assistant and two Journalists respectively.

(iii) Ensure all payments involving visa fees, course fees, contingency, etc are made as cash advances instead of outright payments.

(iv) Ensure important supporting documents with invitation letters are attached to the payment vouchers before payments are made.

(v) Confirm the participation of the beneficiaries in the various programmes and meetings with documentary evidence such as certificates of attendance, course fees receipts, communiqués/reports issued at the end of the meetings and copies of immigration stamps in their International Passports, to and from the countries of the programmes and meetings.

(d) Audit scrutiny of the contract for consultancy service on Executive Selection for the Agency, which was awarded to a company to the sum of ₦7,000,000.00 (Seven million naira), (exclusive of tax), did not follow due process as required by the Public Procurement Act, 2007 and extant regulations. Examination of payment vouchers and other records maintained in relation to the transaction revealed the following irregularities:-

(i) The contract was being executed before the issuance of engagement letter to the Consultant on the 13th July, 2011. This is evidenced in a letter by the Company requesting for the first payment dated 6th July, 2011 and contract agreement prepared by the same company dated 4th July, 2011.

(ii) There is no evidence of open competitive bidding. No proof that other companies were invited to bid for the contract.

(iii) No contract agreement was prepared by the Agency aside the only one prepared by the Consultants dated 4th July, 2011 which was signed by the Director-General on the 12th July, 2011.

(iv) 50% advance payment of ₦3,150,000.00 (Three million, one hundred and fifty thousand naira) was made to the company vide payment voucher number 1737 of 12th August, 2011, without evidence of commencement of the assignment.

The Director General has been requested to comment on these anomalies and his response is being awaited.

(e) In the course of examination of payment vouchers and bank schedules, it was revealed that transport allowances paid to Corp members, payments to a contractor and some members of staff of the Agency totalling ₦42,126,691.00 (Forty two million, one hundred and twenty-six thousand, six hundred and ninety-one naira) did not pass through their various bank accounts. This is an indication that payments were made in cash which places doubt on whether the payments got to the individual beneficiaries. Moreover, it contravenes the E-payment guidelines which require that payments should go through bank mandates to the beneficiaries' accounts.

The Director General is requested to explain the Agency`s non-compliance with Federal Government Policy on E-Payment.

(f) The Agency did not deduct VAT and WHT of ₦2,475,000.00 (Two million, four hundred and seventy-five thousand naira) each in a contract sum of ₦49,500,000.00 (Forty-nine million, five hundred thousand naira) vide payment voucher number 98 (ninety-eight) of 19th September, 2011. It is a statutory obligation for these taxes to be deducted correctly from contracts at the appropriate rates and remitted to the relevant tax authorities in line with the provisions of FIRS Information Circular No.9902 dated 1st January, 1999 which stipulates deduction of withholding tax at applicable rates and 5% VAT on all vatable items of goods and services, except where they are specifically exempted.

The Director General has been requested to recover the sum of ₦4,950,000.00 (Four million, nine hundred and fifty naira) being VAT and WHT and pay to the relevant tax Authority.

(g) During the inspection of motor vehicles in the fleet of the Agency, it was observed that a Toyota Corolla, with Registration No. BJ 787 KUJ/FG 49 Z01, attached to the former Board Chairman was still in his possession after the expiration of his tenure.

The Director-General has been requested to recover the Toyota Corolla, with Registration No. BJ787 KUJ/FG49Z01, from the former Board Chairman.

INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)

9.03 During the examination of the payment vouchers, it was observed that a sum of ₦40,000,000.00 (Forty million naira) was paid into the account of a member of staff with Zenith Bank. The money was said to be for transportation, accommodation and other allowances to the Leadership of National Assembly for Monitoring of Anambra State Governorship Election vide P.V. No. 2010/817E dated 11th March, 2010 and Mandate No. 195E. There was no correspondence from the National Assembly in respect of the release of the fund, no detailed schedule to summarise

how the ₦40,000,000.00 (Forty million naira) was utilised. Also there was no evidence of disbursement of this money to Members of the Leadership of National Assembly. The payee, on enquiry said the money was withdrawn and given to his Boss.

The Chairman has been requested to account for the sum of ₦40,000,000.00 (Forty million naira) or refund same to Government chest.

(b) It was observed from the year 2011 Nominal Roll presented to the Audit Team that 12 (twelve) of the Commission's Directors have stayed on the post as Directors in excess of eight (8) years, contrary to the Federal Government Approved Tenure for Directors of Federal Government Establishments. However, these Officers remain in the Commission with salaries and allowances being paid to them monthly in contrast to Federal Government Circular Reference No. HCSF/061/S.1/III/68 of 26th August, 2009.

Also, the Nominal Roll information in respect of an Officer who was first appointed on the 6th April, 1979 but whose confirmation of appointment was on the 21st October, 1977, two (2) years before his appointment should be investigated. This clearly showed that the information on the Nominal Roll was not correct hence the reason why the audit team was denied access to officers' personal files despite repeated demands. Based on the facts before the audit team, the officer was due for retirement latest on 21st October, 2012. Similarly, another Officer's record was improperly stated in the Nominal Roll though not due for retirement. It was also observed that there were several irregularities in the date of 1st appointment and date of confirmation of appointment of 11 (eleven) Directors and 6 (six) Deputy Directors on the list of the 2011 Nominal Roll provided to the audit team. The Audit team was not provided with the staff personal files for further review and examination in other to ascertain total number of staff that have overstayed in the Commission.

This act of manipulation constitutes a burden of excess payment of salaries and allowances on Federal Government. The continued staying in office by these officers will definitely prevent others at lower cadres from promotion and upgrading since the positions which could have been vacant are still being occupied. It could also affect the psyche of the other staff that had been stagnated in a position for long. Also, continuous stay in office by these Directors in the Commission is a violation of Federal Government rules and regulation.

The Chairman has been requested to:

(i) Recover the total amount paid as salaries and allowances to the Officers during the period they overstayed.

(ii) Disengage all the affected officers immediately.

(iii) Ensure strict compliance with Government rules and regulation guiding staff appointment, promotion and retirement from service.

(c) It was observed from the examination of payment vouchers that a total sum of ₦3,700,000.00 (Three million, seven hundred thousand naira) was paid as refund of out of pocket expenses incurred on local medical treatment by one of the Commission's Directors and members of his family. However, during the examination of the supporting documents to the payment voucher, the following irregularities were observed:

(i) There was no evidence to support this claim. For example, there was no prior approval of the Commission or notification by the staff before embarking on the acclaimed treatment. For instance the attached receipts were dated on the 27th March and 22nd May, 2010 respectively, but there was no correspondence on such medical treatment to the Commission before these dates and after, nor was there any correspondence from the hospital concerning the medical treatment of the Officer.

(ii) There were also no hospital bills and Doctors' prescription attached to the voucher to justify the attached receipts.

(iii) There was no certification from the Commission's Doctor in confirmation of the treatment and claims.

(iv) The payment was made through the staff account as out of pocket expenses rather than to the hospital, which made it difficult to ascertain the genuineness of the claims.

(v) The payment was in contrast to the Federal Government Health insurance policy which caters for treatment of Federal Government staff with their family at a minimal cost.

The Chairman has been requested to provide explanation for the above anomaly.

(d) It was observed from the review of the Commission's account that a total sum of ₦260,741,000.00 (Two hundred and sixty million, seven hundred and forty one thousand naira) was released by the Commission to National Youth Service Corps during the election period, but there was no evidence of utilization by the Corps**.** Non remittance of returns by the NYSC to the Commission could distort adequate analysis of the expenditure in the Commission's record since there was no evidence of incurring the amount disbursed for the expenditure code.

The Chairman has been requested to furnish relevant acknowledgement receipt of the sum of ₦260,741,000.00 (Two hundred and sixty million, seven hundred and forty one thousand naira) and details of how the money was spent with its retirement particulars from NYSC.

(e) It was observed from payment voucher No. 8999 dated 3rd March, 2010 that a contract for the supply of Apron Vest to Minna Zonal Office was awarded to a contractor for the sum of ₦5,015,000.00 (Five million, fifteen thousand naira) on 31st of August, 2009 as shown in the Letter of Award Ref. No.INEC/LOG/TR/S.078/11,

while a Store Receipt Voucher No 36278 dated 7th January, 2009 was attached to the payment voucher as evidence of supply to effect payment to the contractor. The SRV was dated 7th January, 2009 while the award letter was dated 31st August, 2009 and the letter of acceptance by the contractor was also dated 3rd September, 2009 after the delivery has been acknowledged by the INEC store. From these, one observes that the provision of the Public Procurement Act 2007 relating to compliance with due process before award of contract was completely disregarded. Hence, it would appear either that the goods were not supplied but store documents were raised or the payment documents were recycled for another payment.

The Chairman has been requested to provide explanation for the above anomaly.

(f) During the examination of the Payment vouchers, it was observed that a Special Project Revolving Fund totalling ₦85,000,000.00 (Eighty-five million naira) was disbursed through a staff private account with Zenith Bank rather than lodgement in INEC Operational Imprest Account in accordance with Federal Government E-Payment Policy on the disbursement of operation fund.

Examination of related documents revealed the following:

(i) The desirability and purpose of the creation of Project Revolving Fund Account could not be properly established.

(ii) The payment was not stated as an advance and it was neither posted to the advances ledger nor was it retired. Thus, the payment was not in tandem with the rules and regulations guiding the disbursement of public funds.

(iii) Details of what the fund was expended on was not produced for audit inspection as there was no documentary evidence to legitimize this disbursement. The Audit Team was not provided with statements to the account used in warehousing the special project funds in order to ascertain how the total amount released were disbursed and the balance in the account if any. Non availability of statements of Account and records of disbursement of the fund made it difficult for the team to be convinced that this was not an act of illegal diversion of public funds to private purse.

The Chairman has been requested to:

(i) Provide justification for the payment of this huge amount into a private Bank account of an individual staff maintained in Zenith Bank.

(ii) Provide evidence of utilization of the total sum disbursed, otherwise the entire funds disbursed cannot be accepted as legitimate charge against public fund and hence recovery should be made from the payee.

(iii) Desist from the disbursement of Public Funds through staff's private accounts in order to enhance probity, transparency and accountability.

(g) Examination of records revealed that several claims amounting to ₦116,653,700.00 (One hundred and sixteen million, six hundred and fifty three thousand, seven hundred naira) were made and paid to members of staff of the Commission as security and logistic support for election. It appears that these were blanket claims as they were not supported with any detailed schedules to justify the amount requested. The disbursements to staff were also not stated as advances which could serve as control for retirement. As a result of this, the amounts involved had not yet been accounted for as at the time of this audit. It is worrisome that monies released for police, security and logistic support for election were not paid to the Police and other Security Agencies but found their way to personal accounts of INEC staff. The genuineness of this transaction could not be ascertained. Payment in staff's name for expenses that is yet to be incurred should be stated as advance for proper capturing in other to enhance adequate control, transparency and accountability.

The Chairman has been requested to:

(i) Account for the sum of ₦116,653,700.00 (One hundred and sixteen million, six hundred and fifty three thousand, seven hundred naira) that was released to individual staffs for security and logistic support.

(ii) Ensure strict compliance with rules and regulation guiding the disbursement of public funds in future transactions.

(h) A total sum of ₦4,989,567.50 (Four million, nine hundred and eighty-nine thousand, five hundred and sixty seven naira fifty kobo) was paid to Sheraton Hotel and Tower in January, 2011 in respect of Hotel bills incurred by one Honourable Commissioner between 24th September, 2010 and 3rd December, 2010 (71- days). The payment was 43 (forty-three) days in excess of the Federal Government approved 28 (twenty-eight) days for new appointees. This act contravenes Federal Government provision on accommodation of newly engaged or posted staff. If not checked, it could set a bad precedence of claims by other staff of the Commission and result to excessive expenditure.

The Chairman has been requested to:-

(i) Provide explanation for the payments in excess of the approved 28 (twenty-eight) days; otherwise the money should be recovered.

(i) During the examination of payment vouchers, it was observed that staff claims amounting to ₦66,327,687.00 (Sixty-six million, three hundred and twenty seven thousand, six hundred and eighty seven naira) were paid to a particular individual account for onward disbursement to the purported beneficiaries contrary to E-Payment guidelines which mandated all due claims to beneficiaries to be disbursed through their bank accounts for transparency of transactions. There was no evidence of disbursement of the staff claims by the payee to other beneficiaries and no evidence of acknowledgement of receipts by the purported beneficiaries. This act could result to situation where an individual makes false claims on behalf of others, or instances where the purported beneficiaries could be short charged, since

the Memo did not emanate from the beneficiaries nor disbursement made directly to their account.

The Chairman has been requested to:-

(i) Provide explanation for the apparent contravention of the E-Payment guidelines.

(ii) Provide evidence of acknowledgement by all the purported beneficiaries, otherwise the payee should be made to refund the amount.

(iii) Ensure that individual claims are disbursed directly through staff bank accounts in accordance with Federal Government policy on E-Payment.

(j) It was observed that Fixed Asset totalling ₦27,601,000.00 (Twenty-seven million, six hundred and one thousand naira) purchased at the residence of the Commissioners were yet to be included in the Commission's Fixed Assets Schedule as at the time of the audit. These items were not received in the stores before payments were made to the suppliers as required by extant rules. Non documentation of moveable assets by the store could create gap in information and proper documentation of assets. Movement of such assets could be difficult when documentation is not done.

The Chairman has been requested to include the affected assets in the Fixed Asset Schedule.

(k) It was observed in the course of the examination of sampled paid vouchers that irregularities were found with some items of store amounting to ₦112,000,000.00 (One hundred and twelve million naira) supplied to the Commission by:-

(i) The contract for the supply of 9,500 (nine thousand, five hundred) Extra Ink cartridges was awarded to a contractor as contained in the award letter but payment was made in the name of another contractor.

(ii) Supplies as contained in the award letter was to be delivered to INEC Zonal Store, North West (Sokoto) but payment was made based on delivery to INEC Jigawa State. However, there was no evidence that the supplies delivered to Jigawa State were the same expected to be delivered in Sokoto.

(iii) Contract for the supply of customized rubber stamp awarded to a company for a sum of ₦17,000,000.00 (Seventeen million naira) and to be delivered to North East (INEC Zonal Stores Gombe), but was claimed to have been delivered to the Headquarters as directed by the Director Logistics and Transport. The payment was made based on a memo from Director (L&T) to Directors (F. A. Audit, etc) that the supplies meant to be delivered to Gombe Office were received in INEC Headquarters. However, the INEC Headquarters store did not acknowledge receipt of the items. No evidence of acknowledgement of the purported item from the Gombe INEC office as

claimed in the letter of award. There is a possibility of diverting items meant for the Commission to another destination especially when there is no documentary evidence that the items were delivered. There is a likelihood of not delivering the items to specification and required standard.

The Chairman has been requested to:-

(i) Explain why the items were not delivered to the destination specified in the contract letter of award and furnish documentary evidence of delivery at INEC Headquarters.

(ii) Provide reason(s) why contract awarded to a contractor was paid to another contractor.

(l) During the examination of accounting records it was observed that disbursements totalling ₦97,390,000.00 (Ninety-seven million, three hundred and ninety thousand naira) were made for the purchase of diesel and petrol for the Commission, but relevant records of delivery to the Commission and consumption/usage were not provided for audit examination. Diesel and petrol are consumable items which require adequate control of its delivery and consumption in order to ascertain transparency and value for the amount released. There is no yardstick for measuring the efficiency of usage and hence the possibility of tampering with the products since there is no store documentation for receipt and issue.

The Chairman of INEC has been requested to:-

(i) Kindly account for the amount of ₦97,390,000.00 (Ninety-seven million, three hundred and ninety thousand naira) expended on diesel and petrol.

(iii) Ensure that petrol and diesel purchased in future pass through the store for proper and necessary documentation before issuing to various users.

(m) Examination of the Commission's records showed that several refunds totalling ₦39,872,424.00 (Thirty-nine million, eight hundred and seventy two thousand, four hundred and twenty-four naira) were made to members of staff of the Commission in respect of out of pocket expenses incurred for different purpose including but not limited to the purchase of stores items. Approvals were often given for refund of OPE on items of store without evidence of delivery to the Commission. The payee made a claim for refund on goods he claimed purchased and consumed by himself without further confirmation by any other person in the Commission. The transaction began and ended with the same person. Also the use of OPE for the purchase of store items is not consistent with rules and regulation guiding the disbursement of public fund. It becomes more worrisome when the refunds involved huge amounts which raises some mind burgling questions on how these OPE were initially funded considering the concerned staff salaries and emoluments. It was equally noted that none of the items bought with the OPE were taken on store charge for documentation and for confirmation of delivery and usage. Most, if not all of the items purchased were not captured in the stores ledger because they were not taken to the store for documentation thereby reducing the value of assets of the

Commission and in the long run possible diversion into private use. This could create an opportunity for frivolous receipts being injected into the Commission for claims in other to satisfy personal needs. Thus, the genuineness of these claims is in serious doubt.

The Chairman has been requested to:-

(i) Provide documentary evidence of delivery and consumption/usage of the items claimed on OPE; otherwise the concerned 0fficers should be made to refund all sum collected under the disguise of OPE.

(ii) Ensure that all refunds of OPE on items of store or services should be supported with SRV or Certification of job done by a Superior Officer before giving approval for such payment.

(iii) Ensure that approval and grant of Out-Of-Pocket Expenses shall only be on the basis of urgency of need.

(n) During the examination of sampled paid vouchers, an amount of ₦577,800,000.00 (Five hundred and seventy-seven million, eight hundred thousand naira) was observed to have been paid for training/ workshop facilitation for Political Parties Stakeholders and Corps Members. The following irregularities were observed in the transaction.

(i) The Audit Team could not be provided with evidence of competitive bidding by other consulting firms upon which the appointed Consultants qualify for the job.

(ii) The criteria/ basis adopted for the agreed price of the contract could not be ascertained.

(iii) The list of the trainees as well as report submitted by the facilitator as evidence of work done were not made available to the audit team, all efforts to obtain the correspondence file relating to this job proof abortive.

(iv) The venue for the training was not determined as at the time of the payment.

(v) 100% Advance payment was made to the consultants before executing the job/service. The 100% payment was contrary to the decision taken by the Commission in a meeting held on the 11th March, 2011 which approved 15% advance payment of mobilization fee.

(vi) The one month Performance Guarantee obtained from Unity bank dated 18th day of March, 2011 which expired on the 17th of April, 2011was only signed and executed on the 9th May, 2011 long after the expiration of the same bank performance guarantee and after payment has been made on the 29th of March, 2011.

(vii) There was no correspondence from the Consultant to the Commission on Engagement, Acceptance and Completion of the job.

(viii) The contract sum was paid without deducting both Withholding Tax and Value Added Tax contrary to extant tax laws.

The Chairman's comment in respect of the issues raised above is being awaited.

(o) It was observed from the examination of payment voucher No. 2011/1824A dated 6th May, 2011 that the sum of ₦4,400,000.00 (Four million, four hundred thousand naira) was released as advance to a staff of the Commission for the purchase of 80 (eighty) Computer Note Pads to correspondents of media houses as Token gifts to them. However, there was no evidence to show that the items were purchased by the payee. Also, there was no evidence of acknowledgement of the receipt of computers from media houses correspondents. The audit team was not availed with justification for spending such amount for Independent Media Organizations. This act may be interpreted as influencing the media correspondents since it is not the duty of INEC to provide working tools for media staff. If such expenses are not check-mated it can cause a drain on the finances of the Commission.

The Chairman has been requested to:-

(i) Justify the basis for this expenditure.

(ii) Provide evidence of acknowledgment from the individual correspondents; otherwise the amount should be recovered from the payee.

(iii) Always exercise strict caution in spending of Public Funds.

(p) During the examination of the Commission's Personnel Cash book, it was observed that a whopping sum of ₦1,334,776,886.85 (One billion, three hundred and thirty-four million, seven hundred and seventy six thousand, eight hundred and eighty-six naira, eighty-five kobo) stood as unspent balance on personnel cost allocation as at 31st December, 2010. But treasury receipt issued by the Sub-Treasurer of the Federation as acknowledgment of refund and payment into Consolidated Revenue Fund was not produced for Audit inspection. Thus, there was no evidence of remittance of this fund to the Treasury as required by financial and extant regulations. More so, It is a known fact that personnel cost budget, if prepared using a realistic template, is not expected to vary significantly with the actual releases in a budget period since the number of employees on the payroll of the Commission is readily known and related personnel cost can easily be estimated. But it appeared that the personnel cost budget of the Commission was significantly and excessively over bloated during the period under consideration which resulted to allocation of fund beyond the financial requirements of the Commission to the tune of the above stated figure.

The Chairman has been requested to:-

(i) Explain what gave rise to this huge unspent balance on personnel cost allocation.

(ii) Provide documentary evidence of remittance of the unspent fund to the Sub-Treasurer of the Federation.

(q) It was observed from the examination of payment voucher of 13th January, 2010, that a sum of ₦14,775,000.00 (Fourteen million, seven hundred and seventy-five thousand naira) was paid as 15% mobilization fee for Consultancy in respect of compilation of fixed asset register for the Commission at a total cost of ₦98,500,000.00 (Ninety-eight million, five hundred thousand naira). An examination of the attached documents to the voucher revealed the following irregularities:

(i) This award was made without evidence of compliance with the provisions of Section 35(a) of Public Procurement Act 2007, which requires that request and payment of mobilization fees must be supported by unconditional Bank guarantee or insurance bond issued by an institution acceptable to the procuring entity. The essence of the guarantee is to safeguard public fund in case of default by the contractor.

(ii) In addition to the issue raised above, there was no sufficient evidence of compliance with the requirement of competitiveness, openness, transparency and fairness in the contract award as enshrined in Section 24 and 25 of Public Procurement Act 2007 in awarding the contract.

(iii) The audit team was not provided with "Certificate of No Objection" issued by Bureau of Public Procurement since the contract sum was above the Commission's Tender Board limit.

(iv) As at the time of audit visit to the Commission in December, 2011, (i.e. two years later), the team was neither provided with evidence of work done nor the contract file to ascertain the current status of the contract.

(v) As at the time of this report, the Fixed Asset Register prepared by the Consultant was not made available for audit examination despite repeated demands.

The Chairman has been requested to:-

(i) Provide explanation for the issues raised above; otherwise all officers involved in the award of the contract should be sanctioned appropriately.

(ii) Provide the Fixed Assets Register prepared by the Consultant.

(r) It was observed from the contract award letter dated 31st August, 2009 that a contract for the sum of ₦58,500,000.00 (Fifty-eight million, five hundred thousand naira) was awarded to a company for the execution of 3M Based File Tracking System in Human Resources and Administration Office. The ICT Unit initiated the contract without the knowledge of the user Department. However, three (3) payments totalling ₦58,500,000.00 (Fifty-eight million, five hundred thousand naira) were made to the contractor between 21st October, 2009 and 25th March, 2010. The job description included:-

(i) Supply and installation of 3M application software on client machine in:

Open Registry, Secret Registry, Records, Establishment, Server Room, Personnel Director and Assistant Director's Offices.

(ii) Supply of 3M RFID Tracking Tags.

(iii) Supply of 14 (fourteen) pieces of 3M RFID Tracking Pad's

(iv) Supply of 2 (two) pieces of 3M RFID Handheld Tracker's.

(v) Training of end users and maintenance officers of the Commission.

Further examination of the contract revealed the following irregularities:-

(i) During the team inspection of the HRM Department for verification and to ascertain the effectiveness of the tracking system, we could not be provided with any tracking devise. Rather we were referred to ICT unit of the Commission since they initiated the transaction and certified the job completion of the contract. The team also visited the ICT unit for further clarification but all effort proves abortive.

(ii) The Audit team requested for Need Assessment from the acclaimed Users (HRM) Department to evaluate the need for the tracking devise in other to justify the award but was not made available.

(iii) The Job Completion Certificate was certified by staff of the ICT who initiated the award without any input from the User Department.

(iv) Copies of newspaper publication as well as Tender Board's minutes for the award of the contract were not provided to the Audit team to ascertain compliance with due process in the award of the contract.

(v) The Audit team visited the HRM Department to see and identify any installed tracking devise in the Department to ascertain the workability of the devise, but was shocked to find that there was no equipment and no installation eighteen (18) months after payments were made.

(vi) As part of the contract terms the contractor was required to train staff of the users Department and Maintenance Unit but the list of staff trained by the contractor was not made available for audit verification.

The Chairman has been requested as a matter of urgency to account for the huge amount of ₦58,500,000.00 (Fifty-eight million, five hundred thousand naira) as there was no documentary audit evidence to show that the job was executed.

(s) It was observed from Mandate dated 30th March, 2010 that a sum of ₦21,000,000.00 (Twenty-one million naira) and ₦9,000,000.00 (Nine million naira) were raised respectively for provision of wooden pallet for stacking of voting cubicle.

However, from the attached document to the payment voucher, it was gathered that the Logistics and Transport Department sought for and obtained bids for the supply of 2000 (two thousand) pieces of wooden pallet at the rate of ₦15,000.00 (Fifteen thousand naira) per pallet for distribution to all Commission's stores. However, further review of the transaction revealed the following irregularities:

(i) The payment voucher for the ₦21,000,000.00 (Twenty-one million naira) was raised in the name of Zonal Offices as payees while the disbursements were made to the Zonal Directors' private account.

(ii) The payment voucher raised for the sum of ₦9,000,000.00 (Nine million naira) was written in the name of an Officer of the Commission as payee but the mandate was raised in the name of a company.

(iii) From the attached memo, the price was obtained from TEES Concepts Nigeria Limited without recourse to competitiveness in ascertaining fairness of the price.

(iv) The price was assumed to have been quoted with mark-up and taxes but the gross amount was paid to the staff of the Commission for execution.

(v) During audit visit to Zonal Stores, the wooden pallet found could not measure with the ₦15,000.00 (Fifteen thousand naira) price quoted per one.

(vi) Raising voucher in the name different from the mandate negates the Federal Government good intention of E-Payment Policy.

The Chairman's comment in respect of the above observations has being awaited.

(u) It was observed that a total sum of ₦93,752,440.00 (Ninety-three million, seven hundred and fifty-two thousand, four hundred and forty naira) was paid vide payment voucher dated 1st April, 2010 for the design and implementation of virtual voters verification system. Examination of related documents showed the following:-

(i) The payment was not contained in the year 2010 approved budget of the Commission; therefore, the expenditure was viewed as extra budgetary spending from the 2010 appropriation.

(ii) No acknowledgement of work done by INEC staff at the State Offices involved (Anambra and FCT).

(iii) A copy of the report on the design of Virtual Voters Verification system submitted by the firm on job done was not made available for audit verification despite repeated demands.

(iv) Where there is no competitive bidding for contracts there is a tendency of over pricing due to arbitrariness.

The Chairman has been requested to:-

(i) Provide evidence of budgetary provision for the contract in the year 2010.

(ii) Provide documentary evidence of performance of the contract, otherwise, the sum involved should be recovered from the contractor/Officer who approved the payment.

(v) It was observed during the audit exercise that the Commission opened a voters' registration account with Access Bank Plc as per payment voucher of 19th October, 2010 raised in favour of Access Bank Plc (INEC Voters' Registration Account) for a sum of ₦20,150,711,100.00 (Twenty billion, one hundred and fifty million, seven hundred and eleven thousand, one hundred naira) being fund transfer for voters' registration from INEC Electoral Account with Zenith Bank Plc to INEC Electoral Account in Access Bank Plc. An examination of the attached documents to the payment voucher showed a decision extract from the Commission to the Secretary dated 08/10/10 on the opening of a Voters' Registration account with the Access Bank Plc. It stated that "The Commission at its meeting held on Friday, 8th October, 2010 approved that a Voters' Registration Account (Recurrent) be opened with Access Bank Plc. The purpose of this is to ensure proper monitoring and accountability of the funds". The audit team was not provided with approval from the Accountant-General of the Federation authorizing the Commission to transfer such fund for opening of a new bank account in accordance with extant rules.

The Chairman has been requested to:-

(i) Provide the relevant approval from the Accountant General of the Federation authorizing the opening of a Voter`s Registration Account with Access Bank PLC.

(ii) Details of all transactions on this Account should be made available for scrutiny.

(w) During the audit visit to the Bayelsa State Office of the Commission, one vehicle with Registration number FG 533 Vol. 1 could not be produced for audit verification. The team was informed that the vehicle was stolen. When the driver attached to the vehicle was invited by the audit team for further clarification, he claimed he was not with the vehicle at the time it was stolen, and could not ascertain who drove the vehicle on the date of the incident. All efforts to obtain the file relating to the vehicle as well as police report on the incident proved abortive as no one, not even the Management staff was ready to provide information on the incident. This was also mentioned to the Administrative Secretary of the State Office during the audit exit meeting. In the absence of confirmation of the where-about of the vehicle from the attached official driver, it became difficult to confirm that the vehicle was on official trip as at the time of the acclaimed incident. Also, absence of Police report further deepens the suspicion as to whether the vehicle was actually stolen, and

more worrisome, nobody not even the driver or superior official could give information about the circumstances surrounding the incident.

The Chairman's comment in respect of the above is being awaited.

(x) It was observed from the examination of motor vehicle records at the Bayelsa State INEC Office that a vehicle with registration number FGN 662 Vol.1 allocated to the Former Resident Commissioner of Bayelsa, INEC Office, could not be produced for verification. However, the team gathered that the immediate past Resident Commissioner went away with the vehicle to his new station in Delta State and presently in Akwa-Ibom State. All effort to obtain file relating to the vehicle as well as correspondences to confirm the position and location of the vehicle proved abortive. Movement of vehicles without documentary evidence could prevent identification and location of Government assets. This could also lead to loss of government asset as the vehicle may not be documented in the Plant Register in Akwa-Ibom State.

The Chairman has been requested to:-

(i) Explain why the immediate past Resident Commissioner transferred Government asset from one station to another without documentary evidence as well as approval from the Headquarters (INEC).

(ii) Ensure that the said vehicle is returned to Bayelsa INEC Office.

(y) It was observed from the Bayelsa INEC State Office account records that unspent balances and proceed from the sales of disposed assets amounting to ₦30,911,900.00 (Thirty million, nine hundred and eleven thousand, nine hundred naira) were claimed to have been transferred and paid to the INEC Headquarters, Abuja. However, there was no evidence of acknowledgment of receipt of the amount by the Head Office in Abuja.

The Chairman has been requested to provide evidence of receipt of ₦30,911,900.00 (Thirty million, nine hundred and eleven thousand, nine hundred naira) and subsequent remittance to Consolidated Revenue Fund.

(z) It was observed during the examination of payment vouchers that various amounts totalling ₦127,335,919.76 (One hundred and twenty-seven million, three hundred and thirty-five thousand, nine hundred and nineteen naira, seventy-six kobo) were paid as rent for residential accommodations of the Chairman, some Commissioners, and residential quarters of the Police Officers attached to the Commission, but the audit team was not provided with the Valuation reports from the Federal Ministry of Housing to ascertain the genuineness of the transactions and fairness of the agreed rent. Also evidence of Presidential Waivers to provide official accommodation to the Officers in contrast to Federal Government Monetization Policies was also not made available.

The Chairman has been requested to:-

(i) Provide a copy of the Valuation Report from the Federal Ministry of Works and Housing ascertaining the fairness of the Rent.

(ii) Make available a copy of the Presidential waivers obtained by the Commission for acquisition of rented apartment for its Chairman, Commissioners and Police Officers; otherwise the total amount paid as rent should be recovered from the benefited officers' salaries and allowances.

(a^2) During the review of records relating to Direct Data Capturing Machine maintained by the Commission, the following irregularities were observed In respect of 2011 DDC Machine:-

(i) It was observed from the Stock Card made available to the audit team by the Store Unit of the Commission that only the delivery made by ZINOX was documented. Total quantities of 80,000 (eighty thousand) units of DDC Machines were recorded in the Stock Card in respect of ZINOX as at 24th March, 2011. Other supplies by HAIER and AVANTE appeared not documented as relevant store documents relating to the delivery of these machines were not made available to the audit team. Non availability of relevant store documents showing the number of DDC Machines received from these 2 (two) suppliers before payments were effected made

(ii) It difficult to verify the actual numbers of DDC Machine supplied and amount due for payment to the Contractor.

(iii) The records made available to the audit team did not include the serial numbers of the DDC Machine supplied by the Contractors as this could have assisted the Audit Team in confirming the actual machine delivered during the audit verification exercise.

In respect of DDC Machine purchased and used in 2007 General Election:

(i) The Commission Headquarter could not provide the Audit Team with adequate record of DDC Machine purchased and used for the 2007 Voters Registration and General Election. This precluded the Audit Team from ascertaining the number of DDC Machines in the Commission as well as the current status of those machines before the procurement of another set of DDC Machine for the 2011 General Election.

(ii) It was also observed that the Commission in a Memo Reference number INEC/HQ/ICT/CLS/001/1 dated 20th August, 2008 informed all Resident Electoral Commissioners of its decision at the meeting held on the 27th of July, 2007 that approval had been given for the distribution of Direct Data Capture Machine to all INEC staff, MDAs, Nigeria Immigration service etc.

(iii) There was no valuation report on the 2007 DDC Machine confirming that the machine has no disposable value to justify the decision of the Commission.

(iv) The basis adopted in the distribution of the 2007 DDC Machine was not clear which implies that the entire exercise was done arbitrarily.

(v) It is expected that the machines remain an important asset of Government which is supposed to be properly secured and safe guided by the Commission until further decision is taken on them by the Federal Government. Unfortunately, the assets which were purchased with huge public funds were distributed freely by the Commission without approval of the Federal Government.

The Chairman has been requested to:

(i) Explain the non- documentation of DDC Machine supplied by HAIER and AVANTEE in the Commission Store records.

(ii) Reconcile the quantity of 2011 DDC Machine purchased, supplied, distributed and the actual physical balances available in the Commission's stores nation-wide.

(iii) Provide full account of all the DDC Machines used for Voters Registration and Election in 2007.

(iv) Furnish approval from the Federal Government authorizing the Commission to distribute the Machine among INEC staff and Nigeria Immigration Services; otherwise all the officers authorizing the distribution should be sanctioned appropriately.

(v) Provide the list of all the beneficiaries showing their official status (name, rank, establishment number and their location), as well as relevant acknowledgement.

(b^2) It was also observed that various sums totalling ₦17,193,687.00 (Seventeen million, one hundred and ninety three thousand, six hundred and eighty-seven naira) were paid by the Commission for hotel bills, but there were no bills and particulars of guests supporting the payment vouchers. Non availability of the detailed information and official introductory letter of the accommodated guests would make it difficult for the audit team to confirm the official status of the guest lodged by the Commission and the genuineness of the payments. Hotel bills should always contain detailed particulars of the accommodated guest as well as the official letter introducing such Public Officers to the Commission; otherwise it creates an avenue for settlement of unofficial guests' bills.

The Chairman has been requested to furnish particulars and official letters introducing the guests lodged in the hotels upon which the payments were made; otherwise, the payments would not be considered a legitimate charge against public fund.

All the issues raised above were communicated to the Chairman through my Audit Inspection Report Ref. No. DCS/MISC.1/CORP/39 dated 18th December, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

UNIVERSITY OF ILORIN, ILORIN

9.04 At the University of Ilorin, Ilorin, Kwara state, it was observed that:-

(a) A sum of ₦10,143,800.00 (Ten million, one hundred and forty-three thousand, eight hundred naira) was paid to a staff vide mandate dated 11th August, 2011 as Duty Tour Allowance/honorarium during the 2011 Academic Camp held at Kwara State University, Molete between 14th and 18th August, 2011. Details and names of the officers or participants entitled and respective amounts paid to them were not disclosed. Also the payment of participants' touring advances through another officer, contradicts the e-payment policy of the Federal Government that requires the payments to be made directly to the personal accounts of the participants.

The Vice-Chancellor has been requested to:

(i) Furnish details or names of the participants and amount each officer was paid and documentary evidence of proper retirement of the above, otherwise recover the sum of ₦10,143,800.00 (Ten million, one hundred and forty-three thousand, eight hundred naira) from the officer who collected the advances and pay back to chest.

(ii) It was observed that the sum of ₦302,404,792.11 (Three hundred and two million, four hundred and four thousand, seven hundred and ninety-two naira, eleven kobo) was transferred from Personnel Cost account of the University on 6th of December, 2011, by its bankers without the approval of the Vice-Chancellor. No E-Payment mandate or payment voucher was raised in respect of this transfer.

The Vice-Chancellor has been requested to furnish details of the above transfer and the effort made to reverse it.

These issues were communicated to the Vice Chancellor through my Audit Inspection Report Ref. No. DCS/UNIV.7/CORP.III/63 dated 8th November, 2012. His response is still being awaited as at the time of compiling this report in July, 2013.

NIGERIAN COMMUNICATION SATELLITE LTD., ABUJA

9.05 During the periodic checks of Nigeria Communication Satellite Limited, NIGCOMSAT, it was observed that:

(a) NIGCOMSAT has a retainership with Technology Advisor for the preparation of legal documents for the former. The contract term was that the sum of ₦10,000,000.00 (Ten million naira) shall be paid per annum to the law firm even though, the company has a Legal Unit managed by competent legal personnel. Having the retainership and paying a huge sum of ₦10,000,000.00 (Ten million naira) yearly amounts to waste of public funds, considering the fact that the Legal Unit is capable of handling the function. Professional Fee of ₦10,000,000.00 (Ten million naira) per annum for an Organization that has a fully staffed Legal Department amounts to waste of public funds.

(b) It was also observed that Consultant and Civil Engineer from Federal Ministry of Works were not involved in the construction contracts awarded by NIGCOMSAT in line with the Guidelines on Construction or Contracts issued by the Federal Ministry of Works. The essence of the Civil Engineer's involvement is to make an independent valuation at every stage of the contract to avoid dispute between the parties. It is also to ensure that the contract is not over or under valued and the work is done in line with the design. Contract details for which Engineers were not involved are: -

S/N	**Contract**	**Contract Sum (₦)**
[1]	Construction of Access Road	128,860,009.28
[2]	Construction of Fuel dump	20,000,000.00
[3]	Construction of Office fence	158,267,176.00
	Total	**₦307,127,185.28**

The Director-General has been requested to explain why Consultants and Engineers from Federal Ministry of Works were not involved in the contract negotiation for their expert advice.

(c) From the list of vehicles presented to the Audit team for verification, it was observed that a Toyota Corolla with registration number FG 10 K 26, and Engine No 2ZRA057959 belonging to NIGCOMSAT has been in custody of the Director of Human Resources in the Federal Ministry of Science and Technology since year 2010. The team was also informed that the colour of the car has been changed without the consent of the Agency and all efforts made to recover the vehicle proved abortive.

The Director-General has been requested to recover the Toyota Corolla from the Director and documentary evidence made available for audit verification.

All the issues raised above were communicated to the Director-General through my Audit Inspection Report Ref. No. DCS/INFO.26/CORP/7 of 7th June, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

NIGERIAN COMMUNICATION COMMISSION, ABUJA

9.06 During the periodic check of the accounts and records maintained by the Nigerian Communication Commission, Abuja, it was observed that:

(a) Out of the ₦14,811,057,000.00 (Fourteen billion, eight hundred and eleven million, fifty seven thousand naira) approved for remittance, only the sum of ₦6,407,835,166.00 (Six billion, four hundred and seven million eight hundred and thirty five thousand, one hundred and sixty six naira) was purported to have been remitted to Consolidated Revenue Fund for the period under review in line with Part IV Section 17 Sub-section 3 of the Nigerian Communication Commission Establishment Act. When evidence of remittance was requested, the Commission was unable to produce documentary evidence confirming the remittance of the above said amount.

The Chairman has been requested to produce the treasury receipt to confirm that the sum of ₦14,811,057,000.00 (Fourteen billion, eight hundred and eleven million, fifty seven thousand naira) was actually remitted to Consolidated Revenue Fund.

(b) The sum of ₦4,000,000,000.00 (Four billion naira) was claimed to have been remitted during the year under review as operation surplus. Documents presented for audit revealed only a payment voucher raised and paid for ₦1,000,000,000.00.(one billion naira). The documents supporting the balance payment of ₦3,000,000,000.00 (three billion naira) could not be presented on request despite repeated demands. Therefore, I could not ascertain that the balance of ₦3,000,000,000.00 (Three billion naira) out of the ₦4,000,000,000.00 (Four billion naira) was actually remitted as claimed.

The Chairman has been requested to produce documentary evidence to confirm that the sum of ₦4,000,000,000.00 (Four billion naira) was actually remitted to the Federal Government coffers.

(c) It was also observed that the sum of ₦10,415,166.66 (Ten million, four hundred and fifteen thousand, one hundred and sixty-six kobo) was paid vide Zenith bank, mandate number NCC/28/ZIB/2010/2/TRF of 5/1/2010 for ₦4,769,452.38 (four million, seven hundred and sixty-nine thousand, four hundred and fifty two naira, thirty eight kobo) and Zenith Bank mandate NCC/28/ZIB/2010/1/TRF of 5/1/2010 for ₦5,645,714.28 (five million, six hundred and four-five thousand, seven hundred and fourteen naira, twenty-eight kobo) for the supply of Toyota Corolla 1.8 and one Toyota Hilux respectively. The documents presented for audit revealed that there were no relevant documents showing that the vehicles were actually received and incorporated into the vehicle fleet of the Commission. To effectively account for these vehicles in the asset record of the Commission, there must be either store documents or any equivalent documents indicating the receipt and documentation of the vehicles. In the absence of all these documents, it is difficult to ascertain if the vehicles were actually purchased and are being used in the Commission.

The Chairman has been requested to produce documentary evidence that the vehicles were actually supplied and incorporated into the vehicle fleet or Asset Register.

FEDERAL MEDICAL CENTRE, OWO

9.07 At the Federal Medical Centre, Owo, it was observed that:

(a) The Chairperson of the dissolved Board of the Federal Medical Centre Owo was given an official vehicle; a Toyota Corolla valued at ₦5,960,000.00 (Five million, nine hundred and sixty thousand naira) purchased on August, 2010 with Engine/Chassis Number JTDBR42E009019531 and Registration Number FG 326 S12 for permanent use, contrary to circular Ref. No. SGF/OP/1/1/S.3/1/11/142 issued by the Secretary to the Government of The Federation on 2nd August, 1999 stating that "The Chairman and Members of the Boards of Parastatals/Government Owned Companies are part-time appointees. Accordingly, no member is allowed to retain an official vehicle for use on permanent basis.

The Chief Medical Director has been requested to recover the vehicle and recovery particulars forwarded for audit verification.

(b) Close examination of the I.O.U register revealed that several I.O.U's amounting to ₦2,941,300.00 (Two million, nine hundred and forty-one thousand, three hundred naira) were granted to various staff of the Centre by the Revenue officer and only balances of the cash collections were lodged in Bank. The said amount has not been redeemed by the various beneficiaries as at the time of writing this report.

The Chief Medical Director has been requested to recover all outstanding I.O.Us from the individual beneficiaries and evidence of recoveries forwarded for Audit verification. Reconciliation of past revenue proceeds should be carried out and all amounts diverted for unauthorized uses should be paid back to the Revenue Account. His response is being awaited.

AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, ABUJA

9.08 At the Agricultural Research Council of Nigeria, it was observed that:

(a) Analysis of CARGS Project fund totaling ₦1,000,000,000.00 (One billion naira) granted for research in the year 2009 revealed administrative expenses of ₦397,299,830.00 (Three hundred and ninety-seven million, two hundred and ninety-nine thousand, eight hundred and thirty naira) charged to it till date. The total sum earmarked for this round of research was ₦1,200,000,000.00 (One billion, two hundred million naira), to enable the Council carry out research on various agricultural interests. The use of this amount for administrative expenses has encroached on the capital sum meant for research, thereby eroding the effect on the project. In the event that Government does not release money for this project again, then we would be talking of abandon project, when in actual fact the sum released could complete the research.

The Executive-Secretary should comment and justify the use of Research grant amounting to ₦397,299,830.00 (Three hundred and ninety seven million, two hundred and ninety-nine thousand, eight hundred and thirty naira) for administrative expenses when the relevant administrative structures were already in place.

(b) During the physical verification of motor vehicles in the Transport Unit, it was revealed that a Toyota Land Cruiser with registration No ARCN FG 18 (Engine No. AO39260) valued at ₦16,077,206.00 (Sixteen million, seventy-seven thousand, two hundred and six naira) was allocated to the Minister of Agriculture while the Special Assistant to the Minister was allocated Toyota Hilux with Registration No ARCN FG 25(Engine No. 50378172TR) valued at ₦6,611,111,11 (Six million, six hundred and eleven thousand, one hundred and eleven naira, eleven kobo). Likewise, the Special Assistant to the Executive Secretary was in control of 3 vehicles, while the Directors had 2 vehicles each under their control. These vehicles were not made available for audit verification.

The Executive Secretary has been requested to recover the vehicles issued to the Minister, Special Assistant to Minister, two (2) from the Special Assistant to the Executive Secretary, and One (1) each from the Directors.

(c) Examination of Bank Reconciliation Statement, revealed that mandates totaling ₦3,734,588.05 (Three million, seven hundred and thirty four thousand, five hundred and eighty-eight naira, five kobo) were issued and paid without being vouched for, nor passed through the cashbook. It is therefore difficult to accept these payments as a proper charge against public funds.

The Executive Secretary has been requested to explain why proper procedures were not followed in processing these payments. His response is being awaited.

NIGERIA FOOTBALL FEDERATION, ABUJA

9.09 During the periodic check carried out at Nigeria Football Federation (NFF), it was observed that:-

(a) AIE/NSC/005/11 for the sum of ₦35,000,000.00 (Thirty five million naira) was not traceable to the Federation Bank Account. Further enquiry from Management showed that the National Sport Commission spent the money on its behalf and raised AIE to that effect. This is a gross interference which is against extant regulations and should be dissuaded.

The Executive Chairman has been requested to recover the sum of ₦35,000,000.00 (thirty-five million naira only) from National Sports Commission and recovery particulars forwarded for audit verification.

(b) Another AIE released by National Sports Commission to the Federation for overheads in the year 2011 was for the sum of ₦2,244,690,354.58 (Two billion, two hundred and forty-four million, six hundred and ninety thousand, three hundred and fifty four naira, fifty eight kobo) as against ₦2,753,882,890.00 (Two billion, seven

hundred and fifty-three million, eight hundred and eighty-two thousand, eight hundred and ninety naira) appropriated, thus showing a shortfall of ₦509,192,535.58. (Five hundred and nine million, one hundred and ninety-two thousand, five hundred and thirty-five naira fifty-eight kobo). The actual release from Accountant-General to National Sports Commission was not presented to the Team in order to determine the source of the shortfall. Allocation received in Overhead bank account was for 10 months only. January and February, 2011 were not credited.

The Executive Chairman has been requested to furnish relevant documents to confirm the status of the shortfall of ₦509,192,535.58

(c) The sums of ₦58,150,000.00(Fifty-eight million, one hundred and fifty thousand naira and $158,500.00 (One hundred and fifty-eight thousand, five hundred dollars) respectively were paid as contingencies and administrative logistics to some staff and coaches. These payments were mostly attached to matches.

The Executive Secretary has been requested to justify the payments or recover the amounts from the beneficiaries.

(d) A payment voucher dated 18/03/11 for the sum of ₦7,000,000.00 (Seven million naira) as a loan to Nigeria Premier League for its election of Chairman but paid to an individual instead of the League designated account. The practice is in contravention of Financial Regulation 601 ...'vouchers shall be made out in favour of the person or persons to whom the money is actually due'. With this practice it will be difficult to hold the payee responsible for the adequate delivery of the service, while it provides room for corner cutting from staff involved resulting in poor service delivery. Recovery had not been made or mode of payment known as at the time of audit visit.

The Executive Chairman has been requested to give detailed explanation/justification of why payment should be made to a person other than the payee. Otherwise, the Federation should recover this amount from the beneficiary.

The irregularities have been communicated to the Executive Chairman through my Audit Inspection Report Ref. No. DCS/MISC.137/CORP/ABJ/12 dated 11th November, 2012. His response is still being awaited as at the time of compiling this report in July, 2013.

NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON), ABUJA.

9.10 At the National Hajj Commission of Nigeria, Abuja it was observed that:-

(a) The Commission failed to submit its Audited Accounts from inception to date to my Office as required by Section 85(4) of the Constitution of the Federal Republic of Nigeria.

The Executive Secretary has been requested to submit seven (7) copies each of the audited accounts with domestic reports for the years in arrears to my Office for comments in accordance with the afore-mentioned Constitutional Provision.

(b) Audit scrutiny of the payment voucher number NRA/ADV/02/2010 dated 21st October, 2010 that a sum of ₦6,200,000.00 (Six million, two hundred thousand naira) was disbursed as personal advance to a staff for purchase of drugs. However, there were no records of delivery as well as consumption/dispense of the drugs seen attached to the payment voucher.

The Executive Secretary has been requested to provide documentary evidence of records of dispensing/consumption of the drugs to confirm the authenticity of the transaction.

(c) Examination of payment voucher No. NHC/OC/1112/10 dated 28th of December, 2010 revealed that a sum of ₦9,446,504.00 (Nine million, four hundred and forty-six thousand, five hundred and four naira) was paid to some staff as estacodes and various claims for their extended stay in Saudi Arabia during the 2010 Hajj Operation, [equivalent to $56,700 Estacode and $6,500.00 telephone charges]. However, I was not provided with reasonable justification for the acclaimed extra stay which resulted to the payment of the total of sum $63,200.00.

The Executive Secretary has been requested to provide justifiable explanation for the extended stay of the officers in Saudi Arabia that benefited from the estacode as well as $6,500.00 telephone charges otherwise the money should be recovered from the beneficiaries.

(d) Payment vouchers with amounts totaling ₦14,409.500.00 (Fourteen million, four hundred and nine thousand, five hundred naira) disbursed to the Secretary to the delegation of the Amiru Hajj in the year 2009 and 2010. The retirements to account for the utilization of the public fund were not provided for audit verification.

The Executive Secretary has been requested to provide retirement documents relating to these disbursements; otherwise the entire amount be recovered from the payees.

(e) A payment voucher No. NHC/PE/275/2009, with amount totalling ₦11,926,212.00 (Eleven million, nine hundred and twenty-six thousand, two hundred and twelve naira) was used to pay arrears of salary to the Secretary to the Commission for the period of May, 2008 to December, 2009. However, further scrutiny of the payment revealed the following irregularities.

(i) The Secretary to the Commission was appointed by the Board at its 12th Meeting of Thursday 26th March, 2009 for a period of five years with effect from 1st May, 2008 in line with the provision of Section 8 of the National Hajj Commission of Nigeria (NAHCON) Act, 2006 and placed on Grade Level 17. (Ref. No. NAHCON/P/622/VOL.1/15 dated 7th April, 2009). The Commission also sought for clarification of the Grade Level due to the Secretary from the National Salaries, Income and Wages Commission, vide letter with Ref. No. NAHCON/AU/27/1/62 dated 1St May, 2010 and was replied that the appointed

Secretary should be placed on Grade Level 17 on Consolidated Public Service Salary Structure (CONPSS).

(ii) Despite this sincere clarification and advice from the appropriate constituted Agency of Federal Government established for approving Salaries and Wages for public officers (National Salaries, Income and Wages Commission), the National Hajj Commission unilaterally placed the Secretary on Political Office Holder salary upon which the undue salary arrears were computed and paid to him.

(iii) Similarly, the Secretary had also been overpaid a total sum of ₦7,161,126.70 (Seven million, one hundred and sixty-one thousand, one hundred and twenty-six naira seventy kobo) for the year 2010 (12 months) as salaries and furniture allowance. Further examination of the Secretary's personal file, revealed that the documents were not in sequence with the numbers of the minute sheets with some totally absent from the file for our verification. For instance, correspondence document with National Salaries, Income and Wages Commission with Ref. No. NAHCON/AU/27/Vol.1/82 dated 7th September, 2011 was missing from the file.

(iv) Evidence of compliance with Due Process in the engagement of the Secretary such as advert placement, report of the screening committee etc in ensuring fairness and transparency of his appointment were not provided for audit verification.

The Executive Secretary has been requested to investigate this and recover the sum of ₦19,081,939.00 (Nineteen million, eighty-one thousand, nine hundred and thirty-nine naira) illegally paid to the Commission's Secretary.

(f) During the review of the Commission's payment vouchers, it was observed that a total sum of ₦13,241,452:00 (Thirteen million, two hundred and forty-one thousand, four hundred and fifty-two naira) was paid to a consultant as course fees for training and study at Lambaga-Tabung Hajj of Malaysia. My audit team were not provided with evidence of competitiveness in the engagement of the consultant as well as full compliance with due process in order to ascertain the genuineness of the transaction. Also observed from payment voucher number 1090 dated 20th December, 2010 was that a sum of ₦16,002,963.00 (Sixteen million, two thousand, nine hundred and sixty-three naira) was paid to 15 (fifteen) staff of the Commission as Estacode during a training in Malaysia but there was no evidence of approval by the Secretary to the Government of the Federation authorizing the journey as well as evidence of the training to justify the total estacodes paid to the staff.

The Executive Secretary has been requested to provide documentary evidence such as receipt of course fees, visa fee receipts, attendance list, air-tickets, certificates of attendance, approval from SGF etc; otherwise, the above amount should be recovered from consultant and Officers concerned.

(g) The Board of the Commission appointed GSCL as a Consultant at its 15th Board Meeting held on 17th February, 2010 to carry out Organizational Assessment

and Standardization, without agreeing on the contract price. This was also reflected in the appointment letter Ref. No. NAHCON/A1/24/Vol.1/84 dated 5th March, 2010. However, from the attached documents sent by the company (GSCL) to the Commission, an ''Invoice dated 10th February 2010 requesting for a sum of ₦4,455,000.00 (Four million, four hundred and fifty-five thousand naira) was not settled'' by the Commission. This date of Invoice, 10th February, 2010 was before the Letter of Award/Appointment was issued (5th March, 2010) as well as the date the Company received the Letter of Appointment (8/3/2010). It was also revealed from the review of records that despite several irregularities= observed by some staff which was brought to the notice of the Commission, the Management disregarded all the advices and went ahead to award and effect payments of the contract in excess of its approval limit and contrary to Public Procurement Act, 2007 requirements.

Furthermore, there was no evidence of compliance with Due Process requirements regarding advertisements placement, Certificate of No Objection. Minutes of the Tender Board, minutes of the Procurement Planning Committee etc in the engagement, in order to ascertain competitiveness, and fairness of the transaction as well as probity and transparency in the agreed contract sum of ₦13,500,000.00 (Thirteen million, five hundred thousand naira) net of taxes. Despite that the Consultant agreed with an advance payment of 25% as indicated in its Terms of Payment, the Commission unilaterally paid 30% advance to the Consultant in excess of the Federal Government approved 25% mobilization and there was no submission of advance payment guarantee by the Consultant as required by extant regulations before the disbursement. My Audit team were not provided with written agreement guiding the contract as well as evidence of work done before subsequent payments were made to the Consultant. Absence of compliance with Due process requirements made it difficult for my audit team to ascertain the genuineness of the transaction and the transparency in the paid contract sum.

The Executive Secretary's comments in respect of the above anomalies is being awaited.

(h) **I**t was observed from payment voucher No. NA/HAJJ/11/2010 dated 15th April, 2010 that a sum of ₦1,953,000.00 (One million, nine hundred and fifty-three thousand naira) was refunded to Honourable Ubale JakadaKiru and eight (8) others in respect of air-tickets not used during 2009 hajj operation due to visa problem. However, my Audit team were not provided with copies of bank tellers or evidence of initial deposit into the Commission's Bank Account by the intending Pilgrims to justify the refund made to them by the Commission. Absence of documentary evidence of initial deposit by the Pilgrims made it doubtful to certify that the Honourable Members and their family were entitled to the refund.

The Executive Secretary has been requested to provide Copies of Bank Tellers and Bank Statements showing the initial lodgment of the airfare by the purported pilgrims upon which the refunds were made; otherwise all the approving Officers of the Commission should be sanctioned appropriately while the total amount should be recovered from all the Honourable Members that benefited.

OIL AND GAS FREE ZONE AUTHORITY, RIVERS STATE

9.11 At Oil and Gas Free Zone Authority, Rivers State, the following observations were made:-

(a) Verification of Government Assets belonging to Oil and Gas Free Zone Authority, River State, that some of the official vehicles were taken away by some retired Management staff at the expiration of their tenure in service. These officers retired from the Federal Public Service at the expiration of compulsory eight (8) years tenure for Directors in Federal Civil Service. The retired Management staff did not relinquish the official properties in their possession to the Authority. These Officers also went away with Federal Government Security Plate Numbers (FGN) of the vehicles after their disengagement from service contrary to Extant Circular Ref. No. SGF.19/S.47/C.1/111/143 dated 13th July, 2007 which forbids the attachment of Official vehicles to Public Officers. Federal Government plate number is Security Number which has a great implication on the security of the society and the country at large.

The Managing Director has been requested to recover the official vehicles from all the affected retired Officers or the retired Officers should pay for the net book value of the vehicles as at the time they retired. Also, they should return the official plate numbers to the Agency.

(b) It was observed during inspection of the FG Security Plate Numbers issued to the Authority that the last delivery received from the Federal Road Safety Commission was Number FG 51 Z04 indicating that the Authority was in possession of 51 (fifty-one) FGN Security Plate Numbers. However, out of the (51) fifty-one FGN security plate numbers issued to the Authority only thirty (30) were attached to vehicles and (5) five unused (not yet attached) were presented to the Audit Team for inspection, totalling thirty (35). The other vehicles attached with the remaining (16) sixteen security plate numbers could not be produced for audit verification.

The Managing Director's comment on the above observation is being awaited.

(c) During the examination of accounting records, it was observed that the sum of ₦5,567,354.00 (Five million, five hundred and sixty-seven thousand, three hundred and fifty-four naira only) was disbursed to Clerk, Committee on Commerce being payment of Air Ticket for three (3) members of House of Representative Committee on Commerce for the Sponsorship of the members on a trip to USA for 1st USA –Nigeria Business forum which was schedule for 19th to 20th April, 2010 in Chicago. However, during the examination of the attached documents to the payment vouchers, the following irregularities were observed:

(i) The request was received by the Authority on the 15th of May, 2010 as reflected in the official received stamp while the acclaimed programme was schedule for 19th to 20thof April, 2010. This indicates that the request was brought to the notice of the Authority barely a month after the expiration of the programme.

(ii) Out of the total sum of ₦5,567,354.00 (Five million, five hundred and sixty-seven thousand, three hundred and fifty-four naira only) disbursed, a sum of ₦3,524,804.00 (Three million, five hundred and twenty-four thousand, eight hundred and four naira only) was meant for foreign air tickets which was paid as cash to the Clerk without evidence of purchase of the air tickets.

(iii) The identity and details of the three (3) beneficiaries of the House Members were not provided to the Authority while payment was routed through the Clerk, thus making the claims without due regards to the Federal Government Extant Policy on E-Payment regarding the disbursement of claims through individual beneficiaries' bank accounts.

(iv) There was no evidence from records made available for audit to confirm that the journey was embarked upon in order to justify the judicious utilization of the Public Funds disbursed. Where approval is given for payments of entitlements for several officers and the payments were disbursed through the personal account of same person who originated the Letter of request without names of the purported beneficiaries, the genuineness of such transaction becomes doubtful.

The Managing Director has been requested:

(i) To provide explanation for total disregard of the extant circulars forbidding the sponsorship of the National Assembly Members.

(ii) To ask The Clerk, Committee on Commerce of the House of Representatives to account for the total sum of ₦5,567,354.00 (Five million, five hundred and sixty-seven thousand, three hundred and fifty-four naira) disbursed to him in respect of the foreign trip of the three (3) House Committee Members on Commerce to the 1st USA-Nigeria Business forum that took place in Chicago on the 19th to 20th 2010.

(iii) To show evidence of acknowledgement of the Estacode and used air tickets by the three (3) House Members that embarked on the journey.

(d) During the examination of the Authority's financial records, it was observed that the Chief Executive Officer approved payment of ₦9,951,804.18 (Nine million, nine hundred and fifty –one thousand, eight hundred and four naira eighteen kobo) to each of its two Directors who retired in December, 2011 based on the Federal Government 8 years Tenure Policy for Permanent Secretaries and Directors contained in Circular No. HCSF/06/S.1/111/68 dated 26th August, 2009. Also, a sum of ₦10,169,646.80 (Ten million, one hundred and sixty-nine thousand, six hundred and forty-six naira eighty kobo) was paid to another retired Director who retired from the Authority in June, 2007. Further examination revealed that the gratuity/pension fund of staff of the Authority which was earlier kept with Afri-Insurance Plc was retrieved and paid to the affected Officers, their entitlement, including these Officers mentioned above. The staff of the Authority later moved to the IBTC Pension Manager Limited and opened Retirement Savings Accounts (RSA) in 2007 where their individual share in the old arrangement was paid into. These three (3) retired Directors also benefited. (Correspondence and staff statement of account as at 30th June, 2006). However,

from the attached documents to the payment vouchers, the following abnormalities were also discovered.

(i) The payments of the gratuity were based on unlawful approval since the retired Officers have benefited from the Federal Government Contributory Pension Scheme.

(ii) It was observed from the staff Pension list that the three (3) Officers were beneficiaries of the monthly employee and employer contributory Pension Scheme which were paid to them by their respective Pension Funds Administrators (PFA). This was also confirmed in the distribution of the Authority old pension arrangement in which the respective retired Management staff participated in sharing of pension and gratuity amount transferred to their Pension Fund Administration Account as required by Pension Act 2004.

(iii) The payments of the unlawful gratuity were based on the In-house Administrative and Financial Manual which was claimed to be the product of the same Management staff and was never approved by Head of Service of the Federation as required by extant rules or ratified by the Salaries and Wages Commission.

(iv) It was observed from the attached memo raised in justifying the payments, that using the provision of the section 4.7 to 4.14 of the Administrative and Financial manual, the computed figure would have been ₦3,935,335.00 (Three million, nine hundred and thirty-five thousand, three hundred and thirty-five naira) each as against ₦9,951,804.18 (Nine million, nine hundred and fifty-one thousand, eight hundred and four naira, eighteen kobo) paid to each of the two retired Directors.

(v) Surprisingly, the Management unilaterally adopted another package stating that the later provisions of the Administrative and Financial manual was obsolete and the calculated amount of ₦3,935,335.00 (three million, nine hundred and thirty-five thousand, three hundred and thirty-five naira) fell short of current economic realities as quoted on the attached Memo.

(vi) Management further based its argument for computing the gratuity, all allowances inclusive, on the provision of the new Staff condition of Service which was recently approved by the Board in July, 2010. Ironically, this was also used in computing the gratuity for Alhaji Bature M.A. who retired from the service of the Authority in June 2007. Considering the decision of the Management in adopting a condition of service approved in July, 2010 for computation of gratuity of a former Director who left the service in June, 2007, it would appear that these were based on frivolous argument to divert public money to the Director's private purse.

(vii) It was also observed that during the computation of these gratuities, the Authority did not recognize the deduction of an advance for furniture (for the year 2008 to 2010) of ₦3,000,000.00 (Three million naira only) each paid in

2007 as at the time of their retirement. The decision of the Authority to write or draw a financial manual for itself in dispensing public money to benefit itself negates the norms of fairness and transparency. For adequate control of those entrusted with the use of public funds, no one should use the funds to his/her own interest without recourse to a higher Authority. However during the exit meeting, the Management responded that the approval was based on the Authority Manual. This acclaimed manual was written by the Authority before the commencement of Federal Government Pension Act 2004 and the financial commitments in the Manual were never approved by the Salaries and Wages Commission as required by the Extant Rules. The application and implementation of unapproved manual in the disbursement of public funds as allowances to Management staff of the Authority is a serious violation of Extant Rules and Regulations of Federal Government. The introduction of Pension Policy by Government is to reduce Government expenditure, and where staff benefiting from such pension are further paid additional gratuity without authorization, the Management of the Authority seems not to be pursuing the same objective of the Government.

The Managing Director has been requested to:

(i) Investigate this and sanction appropriately the responsible officer who approved the payment contrary to the Pension Act 2004.

(ii) Recover the total amount of ₦39,073,255.16 (Thirty-nine million, seventy-three thousand, two hundred and fifty-five naira, sixteen kobo) paid to the retired Directors of the Authority.

(iii) Ensure strict compliance with Government Policy on Pension and align its manual to the Federal Government Policy in order to reduce wastages in the economy.

(e) It was observed from the examination of payment vouchers that the Authority paid a total sum of ₦11,753,931.17 (Eleven million, seven hundred and fifty three thousand nine hundred and thirty-one naira, seventeen kobo) to Former Managing Director, eight (8) years after the expiration of his Tenure could not ascertain the basis of the payment, since the Former Managing Director did not make claim for such gratuity arrears. The legal authority upon which the present Management of the Authority based its approval for the payment was not made available to me. The Authority was also unable to provide his personal file for examination to determine if he was being owed and the basis upon which such gratuity was due to him. Rather than channeling the payments through his Personal Bank Account, they were made via a private company. There was no correspondence from the Company on this transaction.

The Managing Director has been requested to provide justifiable explanation why the former Managing Director was paid the above stated amount; otherwise, the amount should be recovered from the beneficiary.

(f) It was observed from payment voucher dated 6th May, 2011 that a sum of ₦5,100,000.00 (Five million, one hundred thousand naira) was paid to, a staff of the Authority, as payment for Board Members sitting allowance, logistics and miscellaneous expenses for Board Meeting held between 12th to 14th of April, 2011, despite payment of ₦825,000.00 (eight hundred and twenty-five thousand naira only) for Hotel Accommodation. Ironically, a similar payment voucher dated 8th July, 2011 with Mandate was raised against same staff for an amount of ₦6,420,000.00 (Six million, four hundred and twenty thousand naira)as payment of sitting allowance, logistics and miscellaneous expenses for Board Meeting held between 11th and 12th of April, 2011. However, further review of the Board minute revealed the following:-

(i) The Board Meeting was only held on the 13th of April, 2011. The Audit Team however called on the payee to justify the Memo raised by him upon which the two (2) disbursements were made in his name but he could not provide documentary evidence to justify the claims of money disbursed through his private bank account.

(ii) The schedule of payment included a sum of ₦200,000.00 (Two hundred thousand naira only) to two (2) Personal Assistants to Chairman. The Personal Assistants to Chairman or the Protocol Officers to the Chairman are not Board Members and there is therefore, no provision for them as part of members of the Board of Directors of the Parastatal.

The Managing Director has been requested to:

(i) Ask the payee to account for the amount by producing evidence of acknowledgement of receipts by the Board Members.

(ii) Recover the amount of ₦5,100,000.00 (Five million, one hundred thousand naira only) double payments that were made.

(iii) Recover the amounts paid to the Personal Assistant to the Chairman as Sitting Allowance, return air ticket totalling ₦360,000.00. (Three hundred and sixty thousand naira). Also, to be refunded is the amount of ₦350,000.00 (Three hundred and fifty thousand naira) meant for Protocol.

(iv) Retirement of Miscellaneous/Logistics Expenses of ₦250,000.00 (Two hundred and fifty thousand naira) should also be effected.

(g) It was observed from the review of the Authority's US Dollar Revenue Account that a total sum of $114,800.00 (One hundred and fourteen thousand, eight hundred Dollars) was withdrawn and paid to staff for various purposes. These cash payments were yet to be accounted for, as no retirement documents were presented for audit to ascertain judicious utilization of the amounts.

The Managing Director has been requested to provide evidence of judicious utilization of the total sum of $114,800.00 (One hundred and fourteen thousand, eight hundred Dollars) withdrawn from the Authority's Revenue dollar account; otherwise the money should be recovered from its beneficiaries..

(h) It was observed that the Authority maintained several bank accounts including the Domiciliary Account with Stanbic IBTC as well as Naira account, but the audit team could not be provided with the approval from the Accountant-General of the Federation authorizing the opening of the accounts. Also, we were not provided with similar approval on its First Bank account number 358205996400.

The Managing Director has been requested to provide the relevant Authority from the Accountant-General of the Federation approving the various bank accounts; otherwise appropriate sanctions should be placed on the Management that instructed the banks for opening of the accounts.

(i) During the review of the Authority's revenue books and records of accounts, it was observed that the Authority maintained a domiciliary account with Stanbic IBTC where revenue generated in foreign currencies was lodged. Instructions were also issued to the bank by the Authority for transfers and exchange of naira equivalent to its Naira's Account for operational use.

However, further examination of the books and records revealed that several similar instructions were also sent to the bank (Stanbic IBTC) for transfer of its Internally Generated Dollars Revenue funds totaling $2,630,000:00 (two million, six hundred and thirty thousand Dollars) to some Foreign Banks for onward remittance to their customers (privates companies).. The same amount was later transferred in Naira Equivalent to the Authority Naira account in Nigeria. The Audit Team was not provided with evidence of any official dealings between Oil & Gas Authority and the foreign banks or the private companies to justify the movements of the funds and no approval from the Central Bank of Nigeria authorizing such exchange dealings. During exit meeting with the Management, we gathered that these transactions were made to the foreign banks for higher exchange rate and Naira equivalent remitted to the authority's Naira accounts maintained in Nigeria. These transfers were made with a cost of transfer amounting to $41,719 (forty-one thousand, seven hundred and nineteen Dollars) charged by Stanbic IBTC and therefore negate the acclaimed benefits of exchange rate assumed by Management.

Although, these were converted and lodged into the Authority's Naira's bank account as alleged but not within the same period. This time lag would have earned interest to the Authority which wasn't the case. If this assertion however, is correct, it implies that the Authority is engaging in Bureau de Change business which negates its mandate and contrary to Central Bank of Nigeria guidelines.

(i) The Managing Director has been requested to provide approval of the Central Bank of Nigeria, authorizing forex trading with the foreign banks; otherwise the transaction should be investigated while appropriate sanctions should be placed on all the approving officers of the Authority.

(ii) To provide reasons for the transfer of foreign currency generated in Nigeria to foreign banks; otherwise these transfers can be viewed to have been made for private benefits.

(iii) To provide copies of the Authority's bank statements showing the lodgments of the Naira equivalent; otherwise it becomes difficult to agree that these transfers were later converted and lodged into the Authority's naira bank accounts.

(i) It was observed that payment vouchers amounting to ₦157,439,017.00 (One hundred and fifty-seven million, four hundred and thirty-nine thousand, seventeen naira) were paid by the Authority without 100% pre-payment audit check in accordance with Financial Regulation 1705.

The Managing Director has been requested to provide explanation for total disregard for the provisions of Financial Regulation 1705.

All the issues raised above were communicated to the Managing Director through my audit Inspection Report Ref. No. DCS/MP.39/CORP/1/18 of 27th August, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

SECTION 10

REVENUE AUDIT DEPARTMENT

REVENUE AUDIT DEPARTMENT

AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE, ILORIN

10.01 During the audit of revenue records and other accounting documents maintained at Agricultural and Rural Management Training Institute, Ilorin for 2011, the following observations were made:

(a) Withholding and Value Added Taxes amounting to ₦9,405,645.47 (Nine million, four hundred and five thousand, six hundred and forty-five naira forty-seven kobo) deducted from contracts awarded by the Institute in 2011 were not remitted to the Federal Inland Revenue Service contrary to extant rules and Tax Act No. 102 of 1993.

(b) Cash advances totaling ₦13,980,664.00 (Thirteen million, nine hundred and eighty thousand, six hundred and sixty-four naira) were granted to some members of staff of the Institute for purchase of goods and services value of which exceeded ₦200,000.00 (Two hundred thousand naira) in contravention of circular reference no. TRY/A2&B2/2009/OAGF/CAD/026/V of 24th March, 2009, resulting to a loss of tax revenue amounting to ₦1,398,066.40 (One million, three hundred and ninety-eight thousand, sixty-six naira forty kobo) which would have been collected had the procurements been made through contract awards.

(c) The sum of ₦1,101,000.00 (One million, one hundred and one thousand naira) representing rent due to the Institute as provided for in the audited Financial Statement of 2011 is yet to be collected. Furthermore, officers occupying government quarters were still drawing rent subsidy in contravention of the Accountant-General of the Federation's circular which stipulates that officers who live in government quarters, or who are provided residential accommodation at government expense are not entitled to rent subsidy, instead 8⅓% should be deducted as rent from their monthly basic salaries.

(d) In-spite of the Federal Government's directives that civil servants may only approach commercial banks for loans, a total sum of ₦4,320,000.00 (Four million, three hundred and twenty thousand naira) was advanced to some staff as compassionate loan for various domestic purposes.

(f) Two (2) Toyota Avensis saloon cars were auctioned to two retiring staff for a total sum of ₦1,771,400.00 (One million, seven hundred and seventy-one thousand, four hundred naira). The vehicle files were deliberately hidden to prevent the audit team from ascertaining the time of purchase, engine and chassis numbers, etc, and no Board of Survey, in line with extant regulations, was constituted to determine the market price of the vehicles. No reasons were offered for the sale by auction.

(g) The total sum of ₦4,751,800.00 (Four million, seven hundred and fifty-one thousand, eight hundred naira) exchanged at the rate of £1 to ₦258.25 to obtain £18,400.00 (Eighteen thousand, four hundred British pounds), was transferred from

the Revenue account to the over-head account to pay for a 2-week course for 5 (five) staff of the Institute, without authority. This should be explained.

(h) The sum of ₦25,161,403.28 (Twenty-five million, one hundred and sixty-one thousand, four hundred and three naira twenty-eight kobo) was transferred from the Revenue account to pay staff salaries in February, April and September, 2011, without authority. The authority for spending collected revenue should be produced.

(i) The total sum of ₦9,670,111.13 (Nine million, six hundred and sixty thousand, one hundred and eleven naira, thirteen kobo) was again transferred from the Personnel account to the over-head account for various expenses on 29th December, 2011, two days before the end of the year, without virement approval. The authority for the virement of funds should be produced while the timing of the virement 2(two) days to the end of the financial year should be justified.

(j) The sums of ₦127,543.85 (One hundred and twenty-seven thousand, five hundred and forty-three naira eighty-five kobo) being unspent balance under the Personnel Costs vote and ₦196,489.57 (One hundred and ninety-six thousand, four hundred and eighty-nine naira fifty-seven kobo) being unspent balance under the Over-head Costs vote at the end of 2010 financial year, were not paid into the Consolidated Revenue Fund as required by extant regulations.

The attention of the Executive Director has been drawn to these anomalies and he was requested to remit all the outstanding amounts, repossess the illegally auctioned motor vehicles and produce the authority for the irregular funds transfers and virements. His reaction is still being awaited.

NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY

10.02 The revenue audit of the National Space Research and Development Agency revealed that:

(a) The sum of ₦24,263,344.00 (Twenty-four million, two hundred and sixty-three thousand, three hundred and forty-four naira) was granted as cash advances in year 2011, to some members of staff for the procurement of goods and services in excess of the approved limit of ₦200,000.00 (Two hundred thousand naira) as stipulated by Treasury Circular TRY/A2&B2/2009 of 24th March, 2009, thereby depriving the Federal Government of VAT of ₦1,195,417.20 (On million, one hundred and ninety-five thousand, four hundred and seventeen naira twenty kobo), and WHT of ₦1,195,417.20 (On million, one hundred and ninety-five thousand, four hundred and seventeen naira twenty kobo), both totaling ₦2,556,834.40 (Two million, five hundred and fifty-six thousand, eight hundred and thirty-four naira forty kobo).

(b) The total sum of ₦26,220,473.60 (Twenty-six million, two hundred and twenty thousand, four hundred and seventy-three naira sixty kobo) representing Value Added Tax, Withholding Tax and Pay-As-You-Earn Tax deducted and reflected in

the Cash Book, other charges and relevant tax files by the Agency were not remitted to the Federal Inland Revenue Service.

The Director-General, National Space Research and Development Agency has been requested to explain the flagrant violation of the Treasury Circular and remit without further delay, all the outstanding amounts totalling ₦28,777,308.00 (Twenty-eight million, seven hundred and seventy-seven thousand, three hundred and eight naira) to the Federal Inland Revenue Service, furnishing remittance details for audit verification. His reaction is being expected.

GALAXY BACKBONE PLC

10.03 At Galaxy Backbone Plc., it was observed that the sum of ₦68,269,806.78 (Sixty-eight million, two hundred and sixty-nine thousand, eight hundred and six naira seventy-eight kobo) representing Withholding Tax deducted between January and December, 2011, was not remitted to the Federal Inland Revenue Service.

Consequently, the Managing Director was requested to remit the outstanding amount to the Federal Inland Revenue Service forthwith and forward relevant details for audit verification. His response is being awaited.

NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY

10.04 During the revenue audit of the National Information Technology Development Agency, the following observations were made:

(a) Payment of the sum of ₦62,777.57 (Sixty-two thousand, seven hundred and seventy-seven naira fifty-seven kobo) to the Sub-Treasurer of the Federation vide Mandate Number N/PER/20/10 of 31st December, 2010, being the unspent balance in the Recurrent Expenditure Head for 2010 had remained un-cleared in the bank as at 31st December, 2011. This is viewed as a deliberate attempt not to effect the payment of the unspent balance to the Consolidated Revenue Fund.

(b) The Agency was not ingenious enough to invest the huge balances in its accounts domiciled at the CBN in Nigeria Treasury Bills so as to earn additional funds that could have been utilized to meet its operational needs. The average idle balance in the account in 2011 was ₦5,000,000,000.00 (Five billion naira). If approval had been sought to invest this amount in treasury bills at an interest rate of 10%, it would have generated the sum of ₦500,000,000.00 (Five hundred million naira).

(c) Contrary to the stipulations of the National Income salaries and Wages Commission that the Agency should be able to pay staff salaries and allowances from its own sources of revenue rather than depend on Federal Government subventions, the Agency still received the sum of ₦178,495,631.76 (One hundred and seventy-eight million, four hundred and ninety-five thousand, six hundred and

thirty-one naira seventy-six kobo) from the Office of the Accountant-General of the Federation in 2011 as Personal Emolument Cost. Regardless of this allocation, staff allowances and other benefits were still paid from the revenue generated by the Agency, giving it a dual source of income. Therefore, in keeping with the stipulations of the National Income Salaries and Wages Commission, it is advised that Federal Government Subventions be discontinued, since the Agency appear capable of independently funding its operations and activities.

The anomalies have been communicated to the Director-General, and his response is being awaited.

IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA, EDO STATE

10.05 At the Irrua Specialist Teaching Hospital, the following observations were made:

(a) The Hospital's 2009 and 2010 Audited Accounts revealed net excess operating income over expenditure amounting to ₦16,353,254.00 and ₦71,212,024.00 respectively totalling ₦87,565,278.00 (Eighty-seven million, five hundred and sixty-five thousand, two hundred and seventy-eight naira). Eighty percent (80%) of this amount totalling ₦70,052,222.40 (Seventy million, fifty-two thousand, two hundred and twenty-two naira forty kobo) was not remitted to the Consolidated Revenue Fund in accordance with the Fiscal Responsibility Act of 2007.

(b) The Hospital did not pay to the Consolidated Revenue Fund (CRF) the closing balances in respect of Overhead and personnel votes as at 31st December, 2009, 2010 and 2011 amounting to ₦5,435,848.04 (Five million, four hundred and thirty-five thousand, eight hundred and forty-eight naira four kobo). This contravenes the Fiscal Responsibility Act of 2007 which requires all government establishments to return all unspent balances as at 31st December of every year to the Consolidated Revenue Fund (CRF).

(c) Cash advances above ₦200,000.00 were granted to the Hospital's staff for procurement of services and execution of jobs amounting to ₦58,947,808.58 (Fifty-eight million, nine hundred and forty-seven thousand, eight hundred and eight naira fifty-eight kobo). The tax revenue that would have accrued to Government from this transactions amounted to ₦2,947,390.43 (Two million, nine hundred and forty-seven thousand, three hundred and ninety naira forty-three kobo) for Withholding Tax and ₦1,490,112.51 (One million, four hundred and ninety thousand, one hundred and twelve naira fifty-one kobo) for VAT, both totalling ₦4,437,502.94 (Four million, four hundred and thirty-seven thousand, five hundred and two naira ninety-four kobo). This contravenes Federal Government Circular Ref. No. A2&B2/2001 of 7th September, 2001, and as amended in May, 2009.

(d) Value Added Tax deducted from payments to contractors during the period amounting to ₦4,595,473.27 (Four million, five hundred and ninety-five thousand,

four hundred and seventy-three naira twenty-seven kobo) were not remitted to the relevant Tax authority as at the time of audit. This has therefore attracted penalty and interest totalling ₦2,727,600.29 (Two million, seven hundred and twenty-seven thousand, six hundred naira, twenty-nine kobo), which the Hospital ought to remit to the Federal Inland Revenue Service, in addition to the sum of ₦4,595,473.27 (Four million, five hundred and ninety-five thousand, four hundred and seventy-three naira twenty-seven kobo).

(e) The taxes deducted from payment made to 6 (six) contractors who were paid amounts totaling ₦15,751,191.24 (Fifteen million, seven hundred and fifty-one thousand, one hundred and ninety-one naira twenty-four kobo) were not remitted to the Federal Inland Revenue Service).

The WHT and VAT amounting to ₦787,559.56 and ₦555,284.56 respectively and totaling ₦1,342,844.12 (One million, three hundred and forty-two thousand, eight hundred and forty-four naira twelve kobo) ought to have been paid to the Federal Inland Revenue Service. These amounts should be remitted forthwith.

All the issues raised above have been reported to the Medical Director, Irrua Specialist Teaching Hospital, Irrua who was requested to remit all the outstanding revenue to the Consolidated Revenue Fund and the relevant Tax authorities, furnishing relevant details for audit verification.

FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KADUNA

10.06 At the Federal Neuro-Psychiatric Hospital, Kaduna, it was observed that:

(a) The total sum of ₦43,736,492.00 (Forty-three million, seven hundred and thirty-six thousand, four hundred and ninety-two naira) realized as revenue in 2010 from admission fees, deposit fees and sales of drugs was not remitted to the Consolidated Revenue Fund contrary to the Fiscal Responsibility Act of 2007.

(b) Also, the total sum of ₦3,108,290.00 (Three million, one hundred and eight thousand, two hundred and ninety naira) Value Added Tax realized in 2010 and 2011 was not remitted to the Federal Inland Revenue Service.

(c) A total sum of ₦23,934,341.44 (Twenty-three million, nine hundred and thirty-four thousand, three hundred and forty-one naira forty-four kobo) representing the unspent balance from personnel cost in December, 2010, was also not remitted to the Consolidated Revenue Fund contrary to extant rules and regulations.

(d) Amounts totaling ₦38,847,807.19 (Thirty-eight million, eight hundred and forty-seven thousand, eight hundred and seven naira, nineteen kobo) were granted as cash advances to staff in 2010 and 2011. Each of the advances was above ₦200,000.00 (Two hundred thousand naira) contrary to Treasury Circular TRY/A2&B2/2009, which limits individual cash advance for procurements to ₦200,000.00 (Two hundred thousand naira). Thus, the Federal Government lost revenue totaling ₦3,884,780.72 (Three million, eight hundred and eighty-four

thousand, seven hundred and eighty naira seventy-two kobo), being Withholding and Value Added Taxes that would have been deducted from the total amount granted if the purchases had been awarded as contracts.

(e) The audited accounts for years 2010 and 2011 were not produced for audit examination in contravention of the Fiscal Responsibility Act, and as a result the operating surplus of the Hospital for these years could not be determined.

The attention of the Chief Medical Director has been drawn to all the anomalies and his reaction is being awaited.

NATIONAL ORTHOPAEDIC HOSPITAL, KANO

10.07 At the National Orthopedic Hospital, Dala-Kano, it was observed that:

(a) Evidence of remittance of the total sum of ₦21,467,284.90 (Twenty-one million, four hundred and sixty-seven thousand, two hundred and eighty-four naira ninety kobo) claimed to have been remitted to the Federal Inland Revenue Service in 2011 was not produced.

(b) The total sum of ₦38,306,611.00 (Thirty-eight million, three hundred and six thousand, six hundred and eleven naira) Internally Generated Revenue, being proceeds from patients' deposits for drugs and treatment in years 2010 and 2011 was not remitted to the Consolidated Revenue Fund, in defiance of the Fiscal Responsibility Act of 2007.

(c) Value Added and Withholding Taxes totaling ₦668,475.68 (Six hundred and sixty-eight thousand, four hundred and seventy-five naira sixty-eight kobo) in year 2011, were not deducted before payments were made.

The Chief Medical Director has been communicated on these anomalies and further requested to recover and remit all the outstanding revenues to the appropriate account forthwith. His response is being awaited.

FEDERAL MEDICAL CENTRE, ASABA

10.08 The following observations were made during a revenue audit of the Federal Medical Centre, Asaba:

(a) Withholding and Value Added Taxes totalling ₦2,172,810.20 (Two million, one hundred and seventy-two thousand, eight hundred and ten naira, twenty kobo) were not deducted from payments made for certain contracts executed in 2010 and 2011. This was made up of Withholding Tax of ₦1,052,792.60 (One million, fifty-two thousand, seven hundred and ninety-two naira sixty kobo).

The total undeducted taxes amounting to ₦2,172,810.20 (Two million, one hundred and seventy-two thousand, eight hundred and ten naira, twenty kobo) should be recovered from the contractors and remitted to the relevant tax authority.

(b) In 2010 and 2011, the Centre granted advances to some members of staff amounting to ₦83,223,517.00 (Eight-three million, two hundred and twenty-three thousand, five hundred and seventeen naira) for purchases, jobs and other services for which contracts should have been awarded since their values were each above ₦200,000.00 (Two hundred thousand naira), in contravention of Treasury Circular No. TRY/A2&B2/2009 of 24th March, 2009, thereby evading the payment of 5% Withholding Tax of ₦4,161,175.85 (Four million, one hundred and sixty-one thousand, one hundred and seventy-five naira eighty-five kobo) and 5% Value Added Tax of ₦4,161,175.85 (Four million, one hundred and sixty-one thousand, one hundred and seventy-five naira eighty-five kobo), both totalling ₦8,322,351,70 (Eight million, three hundred and twenty-two thousand, three hundred and fifty-one naira seventy kobo).

(b) The audited accounts for year 2011 was not produced for examination as at the time of audit in October 2012, thereby, contravening the extant rules which stipulate that the audited accounts for the previous year should be ready on or before 30th June of the following year. Consequently, I was unable to determine the operating surplus of the Centre for year 2011.

The Medical Director was requested to forward the audited accounts for 2011 to me within 21 days of my Audit Inspection Reported dated 4th March, 2013. However, his response is still being awaited as at the time of writing this report in July, 2013.

FEDERAL MEDICAL CENTRE, KATSINA

10.09 A revenue audit of the Federal Medical Centre, Katsina revealed that:

(a) The total sum of ₦2,765,933.00 (Two million, seven hundred and sixty-five thousand, nine hundred and thirty-three naira) being proceeds from the sale of boarded items and registration of contractors in 2010, was not remitted to the Consolidated Revenue Fund, contrary to the provision of the Fiscal Responsibility Act, 2007.

(b) Amounts totalling ₦8,387,512.49 (Eight million, three hundred and eighty-seven thousand, five hundred and twelve naira, forty-nine kobo), made up of Value Added Tax of ₦4,398,583.17 (Four million, three hundred and ninety-eight thousand, five hundred and eighty-three naira seventeen kobo), and Withholding Tax of ₦3,988,929.32 (Three million, nine hundred and eighty-eight thousand, nine hundred and twenty-nine naira thirty-two kobo), was deducted from contract payments made in 2010 and 2011, but were not remitted to the Federal Inland Revenue Service.

(c) The total sum of ₦5,418,404.00 (Five million, four hundred and eighteen thousand, four hundred and four naira) was deducted as bank charges from the

Medical Centre's account domiciled with a commercial bank in 2010, contrary to extant rules which stipulate that government agency accounts should be free from Commission on Turnover charges.

The issues above have been communicated to the Medical Director who was requested to remit all the outstanding amounts forthwith. His reaction is still being awaited.

ANAMBRA-IMO RIVER BASIN DEVELOMENT AUTHORITY

10.10 Audit of the revenue operations at the Anambra-Imo River Basin Development Authority revealed the following anomalies:-

(a) A total sum of ₦7,744,016.00 (Seven million, seven hundred and forty-four thousand, sixteen naira) was generated as revenue in year 2010, but only ₦7,436,908.00 (Seven million, four hundred and thirty-six thousand, nine hundred and eight naira) was paid to the Consolidated Revenue Fund, which gave rise to a difference of ₦307,108.00 (Three hundred and seven thousand, one hundred and eight naira) representing unremitted Internally Generated Revenue.

(b) The Federal Government share of the sum of ₦92,541,966.00 (Ninety-two million, five hundred and forty-one thousand, nine hundred and sixty-six naira) declared as Internally Generated Revenue in the audited accounts of the Authority for the year 2010, was not remitted to the Consolidated Revenue Fund.

(c) Some staff of the Authority were granted cash advances for procurement of goods and services amounting to ₦7,592,700.00 (Seven million, five hundred and ninety-two thousand, seven hundred naira) in 2011 contrary to the provisions of Treasury Circular of 24th March, 2009. This resulted to a loss of revenue totalling ₦759,270.00 (Seven hundred and fifty-nine thousand, two hundred and seventy naira), being taxes which would have accrued had the procurements been made through contract awards as provided in government regulations.

(d) The total revenue of ₦1,772,500.00 (One million, seven hundred and seventy-two thousand, five hundred naira), made up of registration fees, application fees and registration certificates, was transferred to the Project Management fees account, instead of being remitted to the Consolidated Revenue Fund, as stipulated by extant rules and regulations.

(e) Value Added Tax of ₦13,467,044.21 (Thirteen million, four hundred and sixty-seven thousand forty-four naira twenty-one kobo) and Withholding Tax of ₦14,939,364.09 (Fourteen million, nine hundred and thirty-nine thousand, three hundred and sixty-four naira nine kobo) deducted from a contract sum of ₦269,341,284.60 (Two hundred and sixty-nine million, three hundred and forty-one thousand, two hundred and eighty-four naira sixty kobo) in 2011, were not remitted to the Federal Inland Revenue Service. Therefore, the delay in the remittance of the various taxes resulted in the violation of the penalty clause leading to a total tax liability of ₦78,485,702.80 (Seventy-eight million, four hundred and eighty-five

thousand, seven hundred and two naira eight kobo), made up of the unremitted taxes and the penalties for late remittance thereon as at December 2012.

(f) The Federal Government's share of the sum of ₦38,166,260.50 (Thirty-eight million, one hundred and sixty-six thousand, two hundred and sixty naira fifty kobo) being Internally Generated Revenue for 2011 was not paid to the Consolidated Revenue Fund in line with extant regulations.

The Executive Director has been requested to remit all the outstanding amounts forthwith. His reaction is being awaited.

FEDERAL INLAND REVENUE SERVICE, HEADQUARTERS, ABUJA

10.11 At the Federal Inland Revenue Service, Headquarters, Abuja, the following observations were made:

(a) Between January and December, 2012, the total revenue collected was ₦5,007.61billion (Five trillion, seven billion, sixty-one million naira) while the targeted revenue set for the year was ₦3,635.64billion (Three trillion, six hundred and thirty-five billion, sixty-four million naira), thus leading to a favourable variance of ₦1,371.97billion (One trillion, three hundred and seventy-one billion, ninety-seven million naira) . This represents a surplus of 38% over the target set for the period.

The highest contribution to the taxes collected during the year was from the Petroleum Profit Tax (PPT) which accounted for 63.92%, followed by Federation Account and Value Added Tax which accounted for 16.90% and 14.19% respectively. The least contributions were from NITDEF, Consolidated and Education Tax which accounted for 0.19%, 1.03% and 3.79% respectively.

(b) A total sum of ₦36,400,590.00 (Thirty-six million, four hundred thousand, five hundred and ninety naira) was the Internally Generated Revenue (IGR) for the year under review. Out of this amount, a sum of ₦33,034,695.00 (Thirty-three million thirty-four thousand, six hundred and ninety-five naira) was remitted as at December, 2012, leaving un-remitted balance of ₦3,365,895.00 (Three million, three hundred and sixty-five thousand, eight hundred and ninety-five naira) as at the time of audit in February, 2013. The amount was generated from sales of obsolete assets, Tenders fees and registration of contractors.

The matter was reported to the Executive Chairman, Federal Inland Revenue Service who was urged to remit the outstanding revenues forthwith. His response is still being awaited

MICRO AND SMALL TAX PAYERS OFFICE, ZONE 6, WUSE, ABUJA

10.12 At the Micro and Small Tax Payers Office, Zone 6, Wuse, Abuja, the following observations were made:

(a) In 2012, the number of self assessment cases due for filling in the Integrated Tax Office were 3,197 in June, which later increased to 3,260 at the end of November of the same year. Out of these, only 510 cases, valued at ₦98,280,083.08 (Ninety-eight million, two hundred and eighty thousand, eighty-three naira, eight kobo) were filed on time and on the due date while 383 cases for amounts totalling ₦158,176,526.31 (One hundred and fifty-eight million, one hundred and seventy-six thousand, five hundred and twenty-six naira, thirty-one kobo) were filed late.

(b) The total revenue target for the Tax Office during the year was ₦3,032,580,000.00 (Three billion, thirty-two million, five hundred and eighty thousand naira). The actual revenue collected was ₦2,526,771,456.71 (Two billion, five hundred and twenty-six million, seven hundred and seventy-one thousand, four hundred and fifty-six naira seventy-one kobo) giving an adverse variance of ₦505,808,543.28 (Five hundred and five million, eight hundred and eight thousand, five hundred and forty-three naira twenty-eight kobo), representing a 17% shortfall on the set target. The negative variance was said to be as a result of the Office's inability to meet its target. In Company Income Tax/Withholding Tax (CIT/WHT), Value Added Tax (VAT) and Technology Levy (TL). However, the Office exceeded its target in Education Development Tax (EDT), Consolidated Account (CA) and Capital Gains Tax (CGT).

(c) Amounts totalling ₦28,044,259.60 (Twenty-eight million, forty-four thousand, two hundred and fifty-nine naira sixty kobo) was the recoverable Tax in arrears, while 9 (nine) companies owed Company Income Tax (CIT) of ₦748,987.70 (Seven hundred and forty-eight thousand, nine hundred and eighty-seven naira, seventy kobo) as irrecoverable tax in arrears during the period.

(d) Twenty (20) companies owed amounts totaling ₦3,880,467.80 (Three million, eight hundred and eighty thousand, four hundred and sixty-seven naira eighty kobo) in respect of Company Income Tax (CIT) as at 31st December, 2012.

(e) Five (5) companies owed the sum of ₦17,556,145.57 (Seventeen million, five hundred and fifty-six thousand, one hundred and forty-five naira, fifty-seven kobo) on Withholding tax during the period under review.

(f) Six (6) companies owed amounts totalling ₦5,716,366.90 (Five million, seven hundred and sixteen thousand, three hundred and sixty-six naira ninety kobo) as Value Added Tax during this period.

(g) Arrears amounting to ₦891,279,33 (Eight hundred and ninety-one thousand, two hundred and seventy-nine naira, thirty-three kobo) in respect of Education Development Tax was owed by five (5) companies during this period.

(h) Out of the 32 (thirty-two) cases pending in various courts, 2 (two) cases had been concluded but the judgement amounts totaling ₦3,155,788.00 (Three million, one hundred and fifty-five thousand, seven hundred and eighty-eight naira) which ought to have been paid to the Federal Inland Revenue Service remained uncollected at the time of our audit.

The Executive Chairman, Federal Inland Revenue Service has been requested to expeditiously address all the issues raised during the audit. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE, VICTORIA ISLAND

10.13 At the Micro and Small Tax Payers Office, Victoria Island, Lagos, the following observations were made:

(a) Between January and December, 2012, the total revenue collected was ₦9,175,432,631.71 (Nine billion, one hundred and seventy-five million, four hundred and thirty-two thousand, six hundred and thirty-one naira seventy-one kobo), while the target was ₦14,396,695,008.00 (Fourteen billion, three hundred and ninety-six million, six hundred and ninety-five thousand, eight naira) thus resulting in an unfavourable variance of ₦5,221,262,376.30 (Five billion, two hundred and twenty-one million, two hundred and sixty-two thousand, three hundred and seventy-six naira thirty kobo), a 36.27% shortfall on the set target.

(b) Ten (10) companies owed a total sum of ₦181,277,347.77 (One hundred and eighty-one million, two hundred and seventy-seven thousand, three hundred and forty-seven naira, seventy-seven kobo) as Company Income Tax arrears during the period under review.

(c) Seven (7) companies failed to render their monthly Value Added Tax (VAT) returns including interests and penalties totaling ₦211,224,003.00 (Two hundred and eleven million, two hundred and twenty-four thousand three naira) as at 31st December, 2012.

(d) Also, amounts totaling ₦88,029,640.40 (Eighty-eight million, twenty-nine thousand, six hundred and forty naira forty kobo) was the total Withholding Tax arrears as at 31st December, 2012.

(e) Four (4) companies owed a total sum of ₦10,399,601.99 (Ten million, three hundred and ninety-nine thousand, six hundred and one naira ninety-ninety kobo) as arrears of Education Tax during the period under review.

The Executive Chairman, Federal Inland Revenue service has been asked to explain the shortage and intensify effort to collect the outstanding taxes totaling ₦490,930,593.16 (Four hundred and ninety million, nine hundred and thirty thousand, five hundred and ninety-three naira sixteen kobo) His response is being awaited.

MICRO AND SMALL TAX OFFICE, ALIMOSHO, LAGOS

10.14 At the Federal Inland Revenue Service, Micro and Small Tax Office, Alimosho, Lagos, the following observations were made:

(a) The target revenue for the year 2012 was ₦336,403,000.00 (Three hundred and thirty-six million, four hundred and three thousand naira) while the actual revenue collected was ₦234,087,777.62 (Two hundred and thirty-four million, eighty-seven thousand, seven hundred and seventy-seven naira, sixty-two kobo) resulting in a negative variance of ₦102,315,222.38 (One hundred and two million, three hundred and fifteen thousand, two hundred and twenty-two naira) which is a 30.41% shortfall on the set target.

(b) A total sum of ₦3,509,669.55 (Three million, five hundred and nine thousand, six hundred and sixty-nine naira, fifty-five kobo), was the outstanding tax revenue resulting from the tax assessment of 38 (thirty-eight) companies during the period under review. This was made up of Company Income Tax (CIT) of ₦2,396,719.27 (Two million, three hundred and ninety-six thousand, seven hundred and nineteen naira, twenty-seven kobo) and Education Development Tax (EDT) of ₦1,112,950.28 (One million, one hundred and twelve thousand, nine hundred and fifty naira twenty-eight kobo).

(c) Twenty-four (24) companies had not filed their Annual Returns as at 31st December, 2012.

The Executive Chairman, Federal Inland Revenue Service has been asked to explain the revenue shortfall, intensify effort to collect the outstanding taxes totalling ₦3,509,669.55 (Three million, five hundred and nine thousand, six hundred and sixty-nine naira, fifty-five kobo) and seek avenues to compel compliance with the law on the 24 (twenty-four) defaulting companies.

YABA MICRO AND SMALL TAX OFFICE, YABA, LAGOS

10.15 At the Yaba Micro and Small Tax Office, the following observations were made:

(a) The sum of ₦1,441,217,999.94 (One billion, four hundred and forty-one million, two hundred and seventeen thousand, nine hundred and ninety-nine naira, ninety-four kobo) was the targeted revenue for the Micro and Small Tax Office, Yaba, Lagos. The actual revenue collected was ₦1,161,678,637.92 (One billion, one hundred and sixty-one million, six hundred and seventy-eight thousand, six hundred and thirty-seven naira ninety-two kobo) thus leading to a negative variance of ₦279,539,362.02 (Two hundred and seventy-nine million, five hundred and thirty-nine thousand, three hundred and sixty-two naira, two kobo) which is 19.40% shortfall on the set target.

(b) The sum of ₦58,882,849.00 (Fifty-eight million, eight hundred and eighty-two thousand, eight hundred and forty-nine naira) was owed by 5 (five) companies as arrears of collectable revenue for the year ended 31st December, 2012.

(c) Four hundred and ninety (490) companies owed a total sum of ₦37,114,354.73 (Thirty-seven million, one hundred and fourteen thousand, three hundred and fifty-four naira seventy-three kobo) as Company Income Tax while

thirteen (13) companies owed the sum of ₦140,971.76 (One hundred and forty thousand, nine hundred and seventy-one naira, seventy-six kobo) as Education Tax during the period under review.

(d) In addition, five hundred and fifty-two (552) companies had not filed their annual returns for 2012 year of Assessment as at 31st December, 2012.

The Executive Chairman, Federal Inland Revenue Service has been requested to comment on the shortfall, intensify effort to collect the outstanding taxes and take steps to compel compliance on the 552 defaulting companies. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE, ILUPEJU, LAGOS

10.16 At the Micro and Small Tax Payers Office, Ilupeju, Lagos, the following observations were made:

(a) The revenue target for the Office was ₦3,107,660,000.04 (Three billion, one hundred and seven million, six hundred and sixty thousand naira, four kobo). The total collection during the year was ₦2,054,987,903.76 (Two billion, fifty-four million, nine hundred and eighty-seven thousand, nine hundred and three naira seventy-six kobo) which resulted in an unfavourable variance of ₦1,052,672,096.28 (On billion, fifty-two million, six hundred and seventy-two thousand, ninety-six naira twenty-eight kobo) or 33.87% shortfall on the target set.

(b) The files of 3 (three) companies with tax arrears were transferred to the Legal Department, East Lagos, for litigation during the period under review.

(c) The total collectable revenue in arrears amounted to ₦15,273,617.31 (Fifteen million, two hundred and seventy-three thousand, six hundred and seventeen naira, thirty-one kobo) as at 31st December, 2012.

(d) The amounts of ₦972,391.48 (Nine hundred and seventy-two thousand, three hundred and ninety-one naira forty-eight kobo) in respect of Company Income Tax (CIT) and ₦3,361,217.77 (Three million, three hundred and sixty-one thousand, two hundred and seventeen naira, seventy-seven kobo) in respect of Education Tax remained outstanding as at 31st December, 2012. These taxes which relate to periods prior to 2007 were described as uncollectable.

(e) Three hundred and sixty-six (366) companies had not filed their annual returns of assessment as at 31st December, 2012.

The issues raised have been reported to the Executive Chairman, Federal Inland Revenue Service for his comments and further actions. His response is still being awaited.

MICRO AND SMALL TAX PAYERS OFFICE AND INDIVIDUAL AND ENTERPRISES TAX OFFICE, GWAGWALADA, ABUJA

10.16 At the Micro and Small Tax Payers Office and Individual Enterprises Tax Office, Gwagwalada, the following observations were made:

(a) The sum of ₦1,847,256,833.40 (One billion, eight hundred and forty-seven million, two hundred and fifty-six thousand, eight hundred and thirty-three naira, forty kobo) was the target revenue for the Micro and Small Tax Payers for the period while the actual revenue collected was ₦1,408,808,569.81 (One billion, four hundred and eight million, eight hundred and eight thousand, five hundred and sixty-nine naira, eighty-one kobo) thus leading to a negative variance of ₦438,448,263.59 (Four hundred and thirty-eight million, four hundred and forty-eight thousand, two hundred and sixty-three naira, fifty-nine kobo) representing 23.74% shortfall on the Targeted Revenue.

(b) Similarly, the sum of ₦415,085,416.70 (Four hundred and fifteen million, eighty-five thousand, four hundred and sixteen naira, seventy kobo) was the target revenue for the Individual and Enterprises Tax Office while the actual revenue collected was ₦357,831,344.36 (Three hundred and fifty-seven million, eight hundred and thirty-one thousand, three hundred and forty-four naira, thirty-six kobo) leading to a negative variance of ₦57,254,072.34 (Fifty-seven million, two hundred and fifty-four thousand, seventy-two naira, thirty-four kobo) representing 13.79% shortfall on the set target.

(c) Gwagwalada Area Council owed the Federal Government Withholding Tax (WHT), Value Added Tax (VAT), Interest and Penalty totaling ₦6,967,573.32 (Six million, nine hundred and sixty-seven thousand, five hundred and seventy-three naira, thirty-two kobo) as at 31st December, 2012.

(d) One private company owed the Federal Government Withholding Tax (WHT) and Company Income Tax (CIT) amounting to ₦1,133,687.13 (One million, one hundred and thirty-three thousand, six hundred and eighty-seven naira, thirteen kobo) as at 31st December, 2012.

(e) In addition, Abuja Trans National Market owed the Federal Government a total sum of ₦20,201,386.40 (Twenty million, two hundred and one thousand, three hundred and eighty-six naira, forty kobo) Withholding Tax and Company Income Tax as at 31st December, 2012.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue Service who was asked to comment on the revenue shortfalls while intensifying effort to collect the outstanding taxes. His response is being awaited.

MICRO AND SMALL, INDIVIDUAL AND ENTERPRISES INTEGRATED TAX OFFICES, UTAKO, ABUJA

10.17 At the Micro and Small Individual and Enterprises Integrated Tax Offices, Utako, Abuja, the following observations were made:

(a) Between January and December, 2012, the total revenue collected at Micro and Small Tax Office, Utako was ₦1,101,614,976.54 (One billion, one hundred and one million, six hundred and fourteen thousand, nine hundred and seventy-six naira, fifty-four kobo), while the revenue target was ₦1,591,914,282.36 (One billion, five hundred and ninety-one million, nine hundred and fourteen thousand, two hundred and eighty-two naira, thirty-six kobo), thus leading to a negative variance of ₦490,299,305.82 (Four hundred and ninety million, two hundred and ninety-nine thousand, three hundred and five naira, eighty-two) representing 31% unfavourable variance. The negative variance was as a result of the office's inability to meet its target in all sources except Education Development Tax.

(b) The total collectible Revenue in arrears was ₦206,469.08 (Two hundred and six thousand, four hundred and sixty-nine naira eight kobo) as at 31st December, 2012.

(c) Also, between January and December, 2012, the total revenue collected in respect of Individual and Enterprises was ₦326,659,934.46 (Three hundred and twenty-six million, six hundred and fifty-nine thousand, nine hundred and thirty-four naira, forty-six kobo), while the Revenue Target was ₦227,500,000.00 (Two hundred and twenty-seven million, five hundred thousand naira), thus leading to a favorable variance of ₦99,159,934.38 (Ninety-nine million, one hundred and fifty-nine thousand, nine hundred and thirty-four naira, thirty-eight kobo) representing 43.59% increase over the target set. Despite this remarkable achievement by the Tax Office, nothing was collected from Withholding Tax (WHT) and Capital Gain Tax (CGT) within this period.

(d) Five (5) companies owed a total sum of ₦188,802.08 (One hundred and eighty-eight thousand, eight hundred and two naira, eight kobo) as Company Income Tax in arrears as at 31st December, 2012.

(e) In addition, two (2) companies owed a total sum of ₦17,667.00 (Seventeen thousand, six hundred and sixty-seven naira) as Education Tax during the period under audit.

All the issues raised above have been reported to the Executive Chairman Federal Inland Revenue Service for comments and collection of outstanding taxes. His response is being awaited.

MICRO AND SMALL TAX OFFICE (MSTO) ONIKAN, LAGOS

10.18 At the Federal Inland Revenue Service, Micro and Small Tax Office, Onikan, Lagos, it was observed that:-

(a) The target revenue for the year 2012 was ₦2,534,727,011.76 (Two billion, five hundred and thirty-four million, seven hundred and twenty-seven thousand, eleven naira seventy-six kobo) while the actual revenue collected was ₦2,691,411,191.82 (Two billion, six hundred and ninety-one million, four hundred and eleven thousand, one hundred and ninety-one naira, eighty-two kobo), thus leading to a positive variance of ₦156,684,180.06 (One hundred and fifty-six hundred and eighty-four thousand, one hundred and eighty naira, six kobo), representing a 6.18% surplus above the set target.

(b) It was also observed that the sums of ₦10,171,998.65 (Ten million, one hundred and seventy-one thousand, nine hundred and ninety-eight naira, sixty-five kobo) and ₦160,173.93 (One hundred and sixty thousand, one hundred and seventy-three naira, ninety-three kobo) one hundred and seventy-two naira, fifty-eight kobo) were owed by 32 (thirty-two) companies as review. These amounts were still outstanding as at the time of the audit inspection of the records in February, 2013.

(c) Seventeen (17) companies had not filed their annual return for 2012 year of assessment as at 31st December, 2012.

All the issues raised above were reported to the Executive Chairman, Federal Inland Revenue Service who was requested to collect the outstanding taxes and enforce compliance with filing procedures on the defaulting companies. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE, GARKI, ABUJA

10.19 At the Federal Inland Revenue Service, Micro and Small Tax Payers Office, Garki, Abuja, the following observations were made:-

(a) The sum of ₦3,860,306,000.66 (Three billion, eight hundred and sixty million, three hundred and six thousand naira, sixty-six kobo) was the targeted Revenue for the Micro and Small Tax Payers Office, Garki, Abuja for the year 2012 while the actual revenue collected was ₦2,854,370,090.18 (Two billion, eight hundred and fifty-four million, three hundred and seventy thousand, ninety naira, eighteen kobo), representing 25.06% shortfall on the target set. The negative variance was as a result of inability to meet the target set in Capital Gain Tax, Value Added Tax, Technology Levy and Federation Account.

(b) Two (2) companies owed the Federal Government a total sum of ₦18,710,361.90 (Eighteen million, seven hundred and ten thousand, three hundred and sixty-one naira, ninety kobo) as Company Income Tax (CIT) during the period under review.

An additional sum of ₦5,114,904.49 (Five million, one hundred and fourteen thousand, nine hundred and four naira, forty-nine kobo) was owed by one of the two companies as Withholding Tax (WHT) as at 31st December, 2012.

(c) The sum of ₦1,150,959.27 (One million, one hundred and fifty thousand, nine hundred and fifty-nine naira, twenty-seven kobo) in respect of Education Tax was owed by four (4) companies as at 31st December, 2012.

(d) In respect of Value Added Tax, the sum of ₦10,132,361.57 (Ten million, one hundred and thirty-two thousand, three hundred and sixty-one naira, fifty-seven kobo) was outstanding against 5 (five) companies during the period under review.

All the issues raised above were reported to the Executive Chairman, Federal Inland Revenue Service who has been requested to comment on the revenue shortfall as well as collect all the outstanding taxes totalling ₦35,108,587.31 (Thirty-five million, one hundred and eight thousand, five hundred and eighty-seven naira, thirty-one kobo) from the defaulting companies. His response is still being expected.

MICRO AND SMALL TAX OFFICE AND INDIVIDUAL AND ENTERPRISE INCOME TAX OFFICE, ASOKORO, ABUJA

10.20 At the Federal Inland Revenue Service, Micro and Small Tax Office and Individual and Enterprise Income Tax Office, Asokoro, Abuja, the following observations were made:

(a) The target revenue for the year 2012 from the Micro and Small Tax Office was ₦228,975,833.34 (Two hundred and twenty-eight million, nine hundred and seventy-five thousand, eight hundred and thirty-three naira, thirty-four kobo) while the actual revenue collected was ₦148,069,899.53 (One hundred and forty-eight million, sixty-nine thousand, eight hundred and ninety-nine naira, fifty-three kobo) thereby leading to a negative variance of ₦80,905,933.81 (Eighty million, nine hundred and five thousand, nine hundred and thirty-three naira, eighty-one kobo), which is 35.33% shortfall on the set target.

(b) Similarly, the target revenue for the year 2012 from the Individual and Enterprise Income Tax Office was ₦112,291,666.67 (One hundred and twelve million, two hundred and ninety-one thousand, six hundred and sixty-six naira, sixty-seven kobo) while the actual revenue collected was ₦118,444,453.21 (One hundred and eighteen million, four hundred and forty-four thousand, four hundred and fifty-three naira, twenty-one kobo), thereby leading to a positive variance of ₦6,152,786.54 (Six million, one hundred and fifty-two thousand, seven hundred and eighty-six naira, fifty-four kobo) which is a 5.48% surplus above the set target.

(c) One (1) company owed the Federal Government a total sum of ₦4,891,651.12 (Four million, eight hundred and ninety-one thousand, six hundred and fifty-one naira, twelve kobo) as Company Income Tax (CIT), Withholding Tax (WHT), Education Tax (EDT) and Value Added Tax (VAT) during the period under review.

(d) Another company owed a total sum of ₦1,963,455.69 (One million, nine hundred and sixty-three thousand, four hundred and fifty-five naira, sixty-nine kobo) as Education Tax arrears as at 31st December, 2012.

(e) The sum of ₦150,000.00 (One hundred and fifty thousand naira) was owed as Value Added Tax (VAT) by one company as at 31st December, 2012.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue Service for his comments and collection of outstanding revenue. His response is being awaited.

MICRO AND SMALL TAX OFFICE (MSTO) APAPA, LAGOS

10.21 At the Federal Inland Revenue Service, Micro and Small Tax Office, Apapa, Lagos, the following observations were made:

(a) The sum of ₦4,425,024,999.96 (Four billion, four hundred and twenty-five million, twenty-four thousand, nine hundred and ninety-nine naira, ninety-six kobo) was the Target Revenue set for the year 2012. The Actual Revenue collected was ₦3,150,613,789.14 (Three billion, one hundred and fifty million, six hundred and thirteen thousand, seven hundred and eighty-nine naira, fourteen kobo) thus leading to a negative variance of ₦1,274,411,210.82 (One billion, two hundred and seventy-four million, four hundred and eleven thousand, two hundred and ten naira, eighty-two kobo), or 28.80% shortfall.

(b) Eight (8) companies owed the Federal government a total sum of ₦9,438,395.09 (Nine million, four hundred and thirty-eight thousand, three hundred and ninety-five naira, nine kobo) which was made up of Company Income Tax (CIT) of ₦3,776,958.75; Value Added Tax (VAT) of ₦5,612,606.00 (Five million, six hundred and twelve thousand, six hundred and six naira) and Education Tax (ET) of ₦48,830.34 (Forty-eight thousand, eight hundred and thirty naira, thirty-four kobo) during the period under review.

(c) One hundred and fifty-eight (158) companies have not filed their annual return for 2012 year of assessment as at 31st December, 2012.

All the issues raised above were reported to the Executive Chairman, Federal Inland Revenue Service who was requested to explain the revenue shortfall, collect all the outstanding taxes and state efforts being made to enforce filing of actual returns by the 158 companies. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE, SULEJA, NIGER STATE

10.22 At the Micro and Small Tax Payers Office, Suleja, Niger State, the following observations were made:

(a) Between January and December, 2012, the total revenue collected was ₦231,546,317.47 (Two hundred and thirty-one million, five hundred and forty-six thousand, three hundred and seventeen naira forty-seven kobo), while the Revenue target was ₦339,608,000.00 (Three hundred and thirty-nine million, six hundred and eight thousand naira) thus leading to an unfavourable variance of ₦108,061,682.53 (One hundred and eight million, sixty-one thousand, six hundred and eighty-two naira, fifty-three kobo) which resulted in 31.82% shortfall from the set target.

(b) Six (6) companies owed the Federal Government a total sum of ₦315,734.75 (Three hundred and fifteen thousand, seven hundred and thirty-four naira, seventy-five kobo) in Company Income Taxes as at 31st December, 2012. The amount comprised of arrears of company tax due from 2009 and 2012 plus accrued interests and penalties.

(c) Similarly, six (6) companies owed the Federal Government a total sum of ₦15,325.73 (Fifteen thousand, three hundred and twenty-five naira, seventy-three kobo) in Education taxes accumulated between 2009 and 2012, including accrued penalties and interests.

The Executive Chairman has been requested to explain the revenue shortfall, take urgent measures to forestall future occurrence and recover the outstanding Company and Education taxes. His response is being awaited.

MEDIUM TAX OFFICE, (MTO), LAGOS ISLAND

10.23 At the Lagos Island Micro and Small Tax Payers Office, Lagos Island, Lagos State, the following observations were made:

(a) Between January and December, 2012 the total revenue collected was ₦11,651,253,265.09 (Eleven billion, six hundred and fifty-one million, two hundred and fifty-three thousand, two hundred and sixty-five naira, nine kobo), while the targeted revenue was ₦12,444,914,000.00 (Twelve billion, four hundred and forty-four million, nine hundred and fourteen thousand naira), thus leading to an unfavourable variance of ₦793,660,734.91 (Seven hundred and ninety-three million, six hundred and sixty thousand, seven hundred and thirty-four naira, ninety-one kobo) which is a 6.38% shortfall on the set target.

(b) Forty (40) companies failed to file their tax returns as at 31st December, 2012.

(c) Eleven (11) companies owed the Federal Government Company Income Tax totaling ₦683,434,446.77 (Six hundred and eighty-three million, four hundred and

thirty-four thousand, four hundred and forty-six naira, seventy-seven kobo) during the period under review.

(d) Nine (9) companies owed the Federal Government a total sum of ₦260,047,187.10 (Two hundred and sixty million, forty-seven thousand, one hundred and eighty-seven naira, ten kobo) as Value Added Tax (VAT), Withholding tax and Education Tax as at 31st December, 2012.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue Service to provide explanation for the shortfall, enforce compliance on the 40 (forty) companies who failed to file returns and collect the outstanding taxes from the defaulting companies. His response is being awaited.

MEDIUM TAX OFFICE (MTO) LAGOS MAINLAND

10.24 At the Medium Tax Office (MTO) Lagos Mainland:

(a) It was observed that ₦3,403,080,000.00 (Three billion, four hundred and three million, eighty thousand naira) was the Revenue Target for the Medium Tax Office whereas the actual collection was ₦4,513,244,823.23 (Four billion, five hundred and thirteen million, two hundred and forty-four thousand, eight hundred and twenty-three naira, twenty-three kobo) resulting therefore to a favourable variance of ₦1,100,164,823.23 (One billion, one hundred million, one hundred and sixty-four thousand, eight hundred and twenty-three naira, twenty-three kobo) or 32.33% surplus.

(b) Forty-one (41) companies owed the Federal Government a total sum of ₦239,474,927.81 (Two hundred and thirty-nine million, four hundred and seventy-four thousand, nine hundred and twenty-seven naira, eighty-one kobo) as Company Income Tax arrears, which included interest and late submission penalties during the period under review.

(c) The sum of ₦28,990,722.32 (Twenty-eight million, nine hundred and ninety thousand, seven hundred and twenty-two naira, thirty-two kobo) was owed by 21 (twenty-one) companies as Education Tax arrears as at 31st December, 2012.

(d) One hundred and eight (108) companies failed to file returns as at 31st December, 2012.

All the issues raised above were reported to the Executive Chairman, Federal Inland Revenue Service who was requested to make concerted efforts to collect all the outstanding taxes as well as explain measures employed to compel compliance on the 108 companies who defaulted on filing their annual returns. His response is being awaited.

MEDIUM TAX OFFICE
CENTRAL BUSINESS DISTRICT, ABUJA

10.25 At the Medium Tax Office, Central Business District, Abuja, the following observations were made:

(a) The revenue target for the Medium Tax Office was ₦13,430,411,666.71 (Thirteen billion, four hundred and thirty million, four hundred and eleven thousand, six hundred and sixty-six naira, seventy-one kobo) but the actual revenue collected was ₦21,198,180,443.40 (Twenty-one billion, one hundred and ninety-eight million, one hundred and eighty thousand, four hundred and forty-three naira, forty kobo), thus leading to a favourable variance of ₦7,767,768,776.69 (Seven billion, seven hundred and sixty-seven million, seven hundred and sixty-eight thousand, seven hundred and seventy-six naira, sixty-nine kobo), representing 57.84% surplus over the set target.

(b) Seven (7) companies owed the Federal Government the sums of ₦135,427,927.45 (One hundred and thirty-five million, four hundred and twenty-seven thousand, nine hundred and twenty-seven naira, forty-five kobo) and ₦83,559,506.77 (Eighty-three million, five hundred and fifty-nine thousand, five hundred and six naira, seventy-seven kobo) as Company Income Tax and Value Added Tax respectively as at 31st December, 2012.

(c) A total sum of ₦18,397,811.44 (Eighteen million, three hundred and ninety-seven thousand, eight hundred and eleven naira, forty-four kobo) and ₦3,277,402.80 (Three million, two hundred and seventy-seven thousand, four hundred and two naira, eighty kobo) was outstanding against 7 (seven) companies as unpaid Education Tax and Withholding Tax respectively, as at 31st December, 2012.

All the issues raised above have been conveyed to the Executive Chairman, Federal Inland Revenue Service who was requested to make more efforts to collect the outstanding taxes. His response is still being awaited.

LARGE TAX OFFICE, VICTORIA ISLAND, LAGOS

10.26 At the Large Tax Office, Victoria Island, Lagos, it was observed that:

(a) The revenue target for 2012 was ₦298,089,448,000.00 (Two hundred and ninety-eight billion, eighty-nine million, four hundred and forty-eight thousand naira), while total revenue actually collected was ₦282,923,014,990.00 (Two hundred and eighty-two billion, nine hundred and twenty-three million, fourteen thousand, nine hundred and ninety naira), leading to an unfavourable variance of ₦15,166,433,010.00 (Fifteen billion, one hundred and sixty-six million, four hundred and thirty-three thousand, ten naira), which represents 5.09% shortfall on the set target.

(b) Five (5) companies were owing the Federal Government a total sum of ₦1,363,335,117.27 (One billion, three hundred and sixty-three million, three hundred and thirty-five thousand, one hundred and seventeen naira, twenty-seven kobo), being arrears of Company Income Tax (CIT). This figure includes accrued interests and late submission penalties.

(c) Six (6) companies are owing the sum of ₦2,599,326,827.60 (Two billion, five hundred and ninety-nine million, three hundred and twenty-six thousand, eight hundred and twenty-seven naira, sixty kobo), being arrears of Valued Added Tax for year 2012. This figure includes interests and penalties, as required by the VAT Act 102 of 1993.

(d) The sum of ₦70,646,040.58 (seventy million, six hundred and forty-six thousand, forty naira, fifty-eight kobo) was outstanding against six companies as at December, 2012 in respect of Education Tax.

(e) The sum of ₦1,700,008,718.78 (One billion, seven hundred million, eight thousand, seven hundred and eighteen naira, seventy-eight kobo) in respect of Withholding Tax was still outstanding against 6 (six) companies as at 31st December, 2012.

(f) Twelve (12) companies failed to file returns as at December, 2012.

All the issues raised above have been reported to the Executive Chairman, who was requested to explain the revenue shortfall and intensify effort to collect all the outstanding taxes totaling ₦5,733,316,704.23 (Five billion, seven hundred and thirty-three million, three hundred and sixteen thousand, seven hundred and four naira, twenty-three kobo). His response is being awaited.

NATIONAL SUGAR DEVELOPMENT COUNCIL

10.27 During the audit of the revenue books and other related records maintained by the National Sugar Development Council for years 2010 and 2011, the following observations were made:

(a) Cash advances totalling ₦47,049,498.03 (Forty-seven million, forty-nine thousand, four hundred and ninety-eight naira, three kobo) were granted to some members of staff to carry out various jobs and services which ought to have been contracted out because their values were in excess of the approved limit of ₦200,000.00 prescribed by the Treasury Circular. This led to the loss of revenue to the Federal Government to the tune of ₦4,704,949.80 (Four million, seven hundred and four thousand, nine hundred and forty-nine naira, eighty kobo) being the VAT and WHT expected from the value of the purchases.

(b) The Council had credit balances of ₦34,400,000.00 (Thirty-four million, four hundred thousand naira) and ₦66,700,000.00 (Sixty-six million, seven hundred thousand naira) with two distressed banks. The two amounts, totaling ₦101,100,000.00 (One hundred and one million, one hundred thousand naira) had

not yet been recovered from the distressed banks as at the time of writing this report in July, 2013.

(c) The Assets Disposal Register revealed that between 2010 and 2011, a total sum of ₦2,756,500.00 (Two million, seven hundred and fifty-six thousand, five hundred naira) was realized from the sale of 12 (twelve) vehicles, but this amount was not paid into the Consolidated Revenue Fund.

(d) Donations made by the Council, which amounted to ₦5,342,288.00 (Five million, three hundred and forty-two thousand, two hundred and eighty-eight naira) in 2009 rose to ₦21,474,387.10 (Twenty-one million, four hundred and seventy-four thousand, three hundred and eighty-seven naira, ten kobo) 2010, an increase of ₦16,122,099.10 (Sixteen million, one hundred and twenty-two thousand, ninety-nine naira, ten kobo), representing 301.22%, thereby increasing total expenditure, and reducing the operating surplus for the year. The list of recipients of these donations, and the authority backing the donations was not produced for audit verification.

(e) Similarly, the committee and sitting allowances cost increased from ₦9,431,396.60 (Nine million, four hundred and thirty-one thousand, three hundred and ninety-six naira, sixty kobo) in 2009 to ₦13,230,848.98 (Thirteen million, two hundred and thirty thousand, eight hundred and forty-eight naira, ninety-eight kobo) in 2010, an increase of ₦3,799,452.32 (Three million, seven hundred and ninety-nine thousand, four hundred and fifty-two naira, thirty-eight kobo) representing 40.29% increase, thereby reducing the operating surplus for the year.

All the issues have been conveyed to the Chief Executive for his comments and necessary action. His response is being expected.

STAMP DUTIES OFFICE, WUSE ZONE 5, ABUJA

10.28 At the Stamp Duties Office, Wuse Zone 5, Abuja, the following observations were made:

(a) The total revenue collected was ₦2,281,729,907.84 (Two billion, two hundred and eighty-one million, seven hundred and twenty-nine thousand, nine hundred and seven naira, eighty-four kobo) while the target was ₦6,084,801,711.84 (Six billion, eighty-four million, eight hundred and one thousand, seven hundred and eleven naira, eighty-four kobo) thus leading to an unfavourable variance of ₦3,803,071,804.00 (Three billion, eight hundred and three million, seventy-one thousand, eight hundred and four naira) which resulted in 62.51% shortfall from the set target.

(b) The Cash Book figure was in disagreement with monthly Report/Remittance schedule resulting in a shortfall of ₦5,303,846.00 (Five million, three hundred and three thousand, eight hundred and forty-six naira) on revenue collection.

I have called for the Chairman's explanation regarding the revenue budget shortfall and the discrepancy between the Cashbook and Remittance schedule. His response is being expected.

INDIVIDUAL AND ENTERPRISES TAX OFFICE AND MICRO AND SMALL TAX PAYERS OFFICE CENTRAL BUSINESS DISTRICT, ABUJA

10.29 At the Individual and Enterprises Tax Office and Micro Small Tax Payers Office, Central Business District, Abuja, the following observations were made:

(a) The sum of ₦214,375,000.00 (Two hundred and fourteen million, three hundred and seventy-five thousand naira) was the targeted revenue for the Individual and Enterprises Tax Office, Abuja. The actual revenue collected was ₦1,518,367,692.86 (One billion, five hundred and eighteen million, three hundred and sixty-seven thousand, six hundred and ninety-two naira, eighty-six kobo), thus leading to a favourable variance of ₦1,303,992,692.86 (One billion, three hundred and three million, nine hundred and ninety-two thousand, six hundred and ninety-two naira, eighty-six kobo), a 608.28% surplus over the set target.

(b) The sum of ₦4,314,974,721.71 (Four billion, three hundred and fourteen million, nine hundred and seventy-four thousand, seven hundred and twenty-one naira, seventy-two kobo) was the targeted revenue for the Micro and Small Tax Payers Office, Abuja. The actual revenue collected was ₦3,235,953,951.86 (Three billion, two hundred and thirty-five million, nine hundred and fifty-three thousand, nine hundred and fifty-one naira, eighty-six kobo), thus leading to an unfavourable variance of ₦1,079,020,769.86 (One billion, seventy-nine million, twenty thousand, seven hundred and sixty-nine naira, eighty-six kobo) representing a 25% shortfall on the set target.

(c) Three (3) companies owed a total sum of ₦3,259,375.00 (Three million, two hundred and fifty-nine thousand, three hundred and seventy-five naira) as Company Income Tax while 2 (two) others owed ₦13,000.00 (Thirteen thousand naira) as Withholding Tax as at 31st December, 2013.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue Service who was requested to comment on the revenue variances, intensify effort to collect the outstanding taxes totaling ₦3,272,375.00 (Three million, two hundred and seventy-two thousand, three hundred and seventy-five naira). His response is being awaited.

NATIONAL HEALTH INSURANCE SCHEME (NHIS)

10.30 At the National Health Insurance Scheme, it was observed that:

(a) Payment to the Federal Inland Revenue Service of Withholding and Value Added Taxes deducted between 2010 and 2011 were delayed for between one and three months, thereby resulting in penalties and interests totaling ₦28,802,914.39 (Twenty-eight million, eight hundred and two thousand, nine hundred and fourteen naira, thirty-nine kobo). This amount should be paid to the Federal Inland Revenue Service without delay.

(b) In year 2010 and 2011, cash advances granted to members of staff of the Scheme for the procurement of goods and services totaling ₦44,207,554.00 (Forty-four million, two hundred and seven thousand, five hundred and fifty-four naira) were in excess of the approved limit of ₦200,000.00 prescribed by Treasury Circular No. TRY/A2&B2/2009 dated 24th March, 2009. This led to loss of revenue to the Federal Government to the tune of ₦4,420,755.40 (Four million, four hundred and twenty thousand, seven hundred and fifty-five naira, forty kobo) being the VAT and WHT expected from the value of the purchases.

(c) The sum of ₦8,093,820.00 (Eight million, ninety-three thousand, eight hundred and twenty naira) was paid to a consultant in respect of consultancy services for the Scheme, and other social solidarity groupings and associations. However, at the conclusion of the consultancy service no professional reports were presented for management effective decision-making, neither were any reports from the consultant presented, on demand, as at the time of audit. These reports should be produced to justify this expenditure; otherwise, the full amount should be recovered from the consultant.

The Executive Secretary has been informed of the issues and his reaction is being expected.

LARGE TAX OFFICE, CENTRAL BUSINESS AREA, ABUJA

10.31 At the Federal Inland Revenue Service, Large Tax Office, Abuja, the following observations were made:

(a) Between January and December 2012, the total revenue collected was ₦163,475,082,730.05 (One hundred and sixty-three billion, four hundred and seventy-five million, eighty-two thousand, seven hundred and thirty naira five kobo), while the targeted revenue set for the period was ₦164,040,395,000.00 (One hundred and sixty-four billion, forty million, three hundred and ninety-five thousand naira, thus leading to a negative variance of ₦565,312,269.95 (Five hundred and sixty-five million, three hundred and twelve thousand, two hundred and sixty-nine naira, ninety-five kobo) which is a 0.34% shortfall on the target set.

(b) Amounts totalling ₦2,904,164,651.37 (Two billion, nine hundred and four million, one hundred and sixty-four thousand, six hundred and fifty-one naira thirty-seven kobo) was owed by 50 (fifty) Government Agencies. This was mainly Withholding Tax Arrears as at 31st December, 2012.

(c) Fifty-three (53) Agencies owed a total sum of ₦19,189,579,380.21 (Nineteen billion, one hundred and eighty-nine million, five hundred and seventy-nine thousand, three hundred and eighty naira, twenty-one kobo) being the total arrears of Value Added Tax yet to be paid as at December, 2012.

(d) Forty-seven (47) Agencies owed the Federal Government Pay As You Earn Arrears totaling ₦2,425,593,189.17 (Two billion, four hundred and twenty-five million, five hundred and ninety-three thousand, one hundred and eighty-nine naira, seventeen kobo) as at 31st December, 2012.

(e) Two (2) companies owed the Federal Government arrears of Withholding Tax totaling ₦320,761,056.10 (Three hundred and twenty million, seven hundred and sixty-one thousand, fifty-six naira, ten kobo) as at December, 2012.

(f) The total amount of Value Added Tax owed by four (4) private companies amounted to ₦1,785,129,182.08 (One billion, seven hundred and eighty-five million, one hundred and twenty-nine thousand, one hundred and eighty-two naira, eight kobo) as at 31st December, 2012.

(g) Three (3) companies owed the Federal Government a total amount of ₦311,317,733.01 (Three hundred and eleven million, three hundred and seventeen thousand, seven hundred and thirty-three naira, one kobo) as Company Income Tax as at 31st December, 2012.

(h) A total sum of ₦25,436,382.87 (Twenty-five million, four hundred and thirty-six thousand, three hundred and eighty-two naira, eighty-seven kobo) was owed by two (2) companies being the arrears of Education Development Tax that were yet to be paid to Federal Inland Revenue Service during the period under review.

(i) Arrears of Pay-As-You-Earn totaling ₦4,031,020.11 (Four million, thirty-one thousand, twenty naira eleven kobo) was owed by a company since 2005 and is yet to be paid to Federal Inland Revenue Service as at 31st December, 2012.

All the issues raised were reported to the Executive Chairman, Federal Inland Revenue Service who was requested to intensify effort to collect all the outstanding taxes without further delay. His reaction is being awaited.

NIGERIA CUSTOMS SERVICE

10.32 During the audit of the revenue books and other related records maintained by the Nigeria Customs Service, Abuja, the following observations were made:

(a) The Service generated a total sum of ₦850,876,698,974.19 (Eight hundred and fifty billion, eight hundred and seventy-six million, six hundred and ninety-eight thousand, nine hundred and seventy-four naira, nineteen kobo) as against the projected target of ₦872,217,610,000.00 (Eight hundred and seventy-two billion, two hundred and seventeen million, six hundred and ten thousand naira) thereby recording a shortfall of ₦21,340,911,025.81 (Twenty-one billion, three hundred and forty million, nine hundred and eleven thousand, twenty-five naira, eighty-one kobo) for which no explanation was offered.

(b) Value Added Tax amounting to ₦166,354,965.37 (One hundred and sixty-six million, three hundred and fifty-four thousand, nine hundred and sixty-five naira, thirty-seven kobo) and Withholding Tax amounting to ₦166,891,215.37 (One hundred and sixty-six million, eight hundred and ninety-one thousand, two hundred and fifteen naira, thirty-seven kobo), both totaling ₦333,246,180.74 (Three hundred and thirty-three million, two hundred and forty-six thousand, one hundred and eighty naira, seventy-four kobo), deducted from payments made on contracts for goods and services made between 14th and 28th December, 2012, were not remitted to the Federal Inland Revenue Service 3 (three) months after payments were effected.

(c) Only the sum of ₦417,166.70 (Four hundred and seventeen thousand, one hundred and sixty-six naira, seventy kobo) representing 5% Withholding Tax was deducted from payment voucher number 0058 of 25th April, 2012 for ₦8,343,334.00 (Eight million, three hundred and forty-three thousand, three hundred and thirty-four naira) which was a payment for rent of accommodation, instead of the statutory rate of 10%, which is ₦834,333.40 (Eight hundred and thirty-four thousand, three hundred and thirty-three naira, forty kobo), there resulting in the loss of revenue of ₦417,166.70 (Four hundred and seventeen thousand, one hundred and sixty-six naira seventy kobo) to the government.

The issues raised above have been communicated with the Comptroller-General who was asked to explain the revenue shortfall and remit the outstanding taxes without further delay.

(d) At the Western Marine Command, Lagos, imported items such as diesel oil, textile materials and rice earlier seized by the Command between March 2011 and April, 2012 were auctioned in July 2012 through a process that violated the provisions of the Financial Regulations, which stipulate that the open competitive bidding shall be the primary source of receiving offers for the purchase of any public property offered for sale. The estimated duty paid value of the seized goods was ₦49,680,900.00 (Forty-nine million, six hundred and eighty thousand, nine hundred naira). However, they were auctioned for a paltry sum of ₦1,180,000.00 (One million, one hundred and eighty thousand naira) resulting in a revenue loss to government to the tune of ₦48,500,900.00 (Forty-eight million, five hundred thousand, nine hundred naira).

(e) A brewery in Ibadan, Oyo State had an outstanding duty payment of ₦44,707,216.35 (Forty-four million, seven hundred and seven thousand, two hundred and sixteen naira thirty-five kobo), representing the additional excise duty payable between January and May, 2012 on its products.

The attention of the Comptroller-General has been brought to this developments and his reaction is being awaited.

(f) At the Nigerian Customs Services, Area 1, Port Harcourt, Rivers State, the sum of ₦3,500,000.00 (Three million, five hundred thousand naira) was refunded to the Comptroller as Out-Of-Pocket Expenses incurred on the payment of one year rent. The payment was made without the relevant supporting documents such as receipts and the rent agreement. The Comptroller explained that every effort to meet up with the Landlord proved futile. It is recommended that rent receipt and the rent agreement should be collected and effect all tax deductions from the payment made and forward same to my Office for verification.

This issue has been communicated to the Comptroller-General through my Audit Inspection Report Ref. No. OAuGF/PH/C&E.1/INSP/63 OF 9TH August, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

FEDERAL MEDICAL CENTRE JALINGO

10.33 At the Federal Medical Centre, Jalingo, Taraba State, the following observations were made:

(a) The sums of ₦6,914,332.77 (Six million, nine hundred and fourteen thousand, three hundred and thirty-two naira, seventy-seven kobo), Value Added Tax, and ₦12,464,212.99 (Twelve million, four hundred and sixty-four thousand, two hundred and twelve naira, ninety-nine kobo) Withholding Tax, both totaling ₦19,378,545.76 (Nineteen million, three hundred and seventy-eight thousand, five hundred and forty-five naira, seventy-six kobo) deducted from contracts awarded by the Centre between 2010 and 2012 fiscal years were not remitted to the Federal Inland Revenue Service.

(b) Amounts totaling ₦2,975,713.80 (Two million, nine hundred and seventy-five thousand, seven hundred and thirteen naira, eighty kobo) comprising of ₦1,025,805.20 (One million, twenty-five thousand, eight hundred and five naira, twenty kobo) Value Added Tax and ₦1,949,908.60 (One million, nine hundred and forty-nine thousand, nine hundred and eight naira, sixty kobo) Withholding Tax were not deducted from payments made to contractors between 2010 and 2012 and consequently, not remitted to the Federal Inland Revenue Service.

The Chief Medical Director has been asked to ensure that these outstanding amounts are deducted and remitted to the Federal Inland Revenue Service forthwith. His response is being expected.

FEDERAL MINISTRY OF TRADE AND INVESTMENT CALABAR, CROSS RIVE STATE BRANCH OFFICE

1034 At the Federal Ministry of Trade and Investment, Weights and Measures Unit, Calabar, it was observed that:-

(a) The sum of ₦2,659,750.00 (Two million, six hundred and fifty-nine thousand, seven hundred and fifty naira) was collected on behalf of the Federal Government out of which the sum of ₦932,500.00 (Nine hundred and thirty-two thousand, five hundred naira) was remitted to the Federal Government Revenue Account, leaving a balance of ₦1,727,250.00 (One million, seven hundred and twenty-seven thousand, two hundred and fifty naira) unremitted.

In view of this the sum of ₦1,727,250.00 (One million, seven hundred and twenty-seven thousand, two hundred and fifty naira) should be remitted immediately into the Consolidated Revenue Fund of the Federal Government and notify my Office for verification.

(b) Three (3) Bank Accounts were opened without evidence of authorization for the opening of such accounts. Evidence should be produced to confirm the authority to open the accounts.

All these issues raised have been communicated to the Permanent Secretary through my Inspection Report Ref. No. OAuGF/CLA/TEMP/FMC/VOL.1/10 of 30th October, 2012. However, his response is still being awaited as at the time of compiling this report in July, 2013.

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.

(SIGNED)
S. T. UKURA, FCA
Auditor-General for the Federation.

Office of the Auditor-General for the Federation,
Audit House,
Plot 273, Samuel Ademulegun Street,
Central Business District,
P.M.B. 128,Garki,
Abuja, Nigeria.

30th Dec., 2013

SECTION 11

APPENDICES

ON

(LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT)

APPENDIX 1A

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT OR NEGLIGENCE JANUARY – DECEMBER, 2012

"A" – LOSS OF CASH - ₦100,000.00 AND ABOVE

S/NO	DESCRIPTION	FILE NO.	AMOUNT ₦	WHETHER RECOVERED OR MADE GOOD AND BY WHO	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**NIGERIAN POLICE FORCE, ZONE 2 COMMAND HEADQUARTERS, LAGOS,** Loss of 3(three) Monetary exhibits with the following exhibit numbers:- (i) CER 08/2011 (ii) CER 66/2012 (iii) CER 97/2012		 928,000.00 100,000.00 720,000.00	 Not Yet Recovered =do=	 Under Action

APPENDIX B

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT OR NEGLIGENCE JANUARY – DECEMBER, 2012

"B" – LOSS OF STORES, PLANT, VEHICLES AND EQUIPMENT VALUED AT ₦100,000.00 AND ABOVE

S/NO	DESCRIPTION	FILE NO.	AMOUNT ₦	WHETHER RECOVERED OR MADE GOOD AND BY WHO	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**CORPORATE AFFAIRS COMMISSION, ABUJA** Loss of Toyota Hiace bus with Registration number FG 222 C43 (engine number and chassis number unknown) belonging to Corporate Affairs Commission, Abuja, stolen on Friday 11th May, 2012 at the Office premises, Abeokuta, Ogun State.		₦3,500,000.00	Not Yet Recovered	Under Action

2.	**NATIONAL COMMISSION FOR MUSEUM AND MONUMENTS** Loss of Toyota Hilux with Registration Number FG 81 Q47 stolen at gun point on Thursday 31st May, 2012 at Damaturu, Yobe State.		Unknown	Not Yet Recovered	Under Action
3.	**MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT** Loss of a black Toyota Prado Jeep CTXL with Registration Number FG 08 H20; Engine Number 2TR1029072 and Chassis Number JTE BX9FJ9BKO 054554, snatched at the Gwarimpa, Abuja residence of a Director of the Ministry on Saturday, 30th June, 2012.		Unknown	Not Yet Recovered	Under Action
4.	**NIGERIA POLICE FORCE, ZONE 2 COMMAND HEADQUARTERS** Loss of 1 (one) exhibit item (Dell Laptop).		₦250,000.00	Not Yet Recovered	Under Action

SECTION 12

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS

(*REPRODUCED)*

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS 2012

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 Account Allocation Committee (FAAC) on the format of the Annual Financial Statements for the three tiers of Government.

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, 2012 and its operations for the year ended on that date.

J. O. Otunla, ***FCA***
Accountant-General of the Federation

FINANCIAL STATEMENTS 2012

Statement of Accounting Policies

The following are the significant accounting policies adopted by the Federal Government in the preparation of its Financial Statement:

(a) *Basis of Accounting of the Financial Statements*

The Financial Statements are presented in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting and under the historical cost convention. Expenditures incurred but not paid for, as well as Revenues due but not received, are not adjusted for in the Financial Statements. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity.

(b) Compliance with relevant statutes

The financial Statements presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, 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 Account Allocation Committee of the Federal Republic of Nigeria and other relevant Rules and Regulations.

(*c) Accounting Period*

The Financial Statements are for the period from the 1st January to 31st December, 2012 and corresponding period of 2011.

(d) Reporting Currency

The Financial Statements are prepared in Nigerian Naira.

(e) MDA for Consolidation

The Consolidation of the Financial Statements are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of the Government. Funding to Parastatals and Agencies from the national budget is consolidated in the Cash Flow as Grants and Subvention. The financial activities of Government Business Enterprises (GBEs) are not consolidated.

(f) Comparative Information of Previous Year

The Financial Statements and accompanying Notes discloses all numerical information relating to previous period of the preceding year.

(g) Budget Figures

The Budget figures in the Financial Year is the entire approved Initial and Supplementary Budget as approved in accordance with the Appropriation Act of the National Assembly.

(h) External Assistance: Aid & Grants

Receipts from External Assistance not to be repaid are recorded as cash is received and expenditures incurred from External Assistance are reported differently in the financial statements.

(i)Loans Granted:

Payments made to Other Governments and Nations during the year are classified as Investments and Repayments of such Loans reduces the amount of the Investments.

(j)Public Debts

Public Debts consists of Loans received from Multi-Lateral and Bi-Lateral organizations, and Internal Loans include transactions in respect of Nigerian Treasury Bills etc. The balances on these accounts are reflected in the financial statements.

(k) Interest on Banks Transactions and Loans:

Accrued Interest on loans and other bank commissions charged on Bank Accounts during the year are classified as payments and disclosed under interest payment in Statement of Cash Receipts and Payments(Cash Flow Statements)

(l) Transactions in Foreign Currencies

Transactions denominated in foreign currencies are translated to Naira at the rate of Exchange ruling at the time of transactions. However, assets dominated in foreign currencies are translated into Naira at the exchange rate ruling at the year end. The Central Bank of Nigeria official Exchange Rate of Naira to the Dollar on 31st December, 2012 shows the following:

Buying- =N= 154.70 to $
Selling- =N=155.77 to $
Centre- =N=155.27 to $

(m) Assets and liabilities

These are stated at their net values.

(n) Advances and Imprest Accounts

It is the policy of the Federal Government that all advances granted shall be retired before the end of the financial year. However where an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized.

(o) Cash and Cash Equivalent

This includes cash at hand, at Bank and cash equivalents at the end of the financial year.

STATEMENT NO. 1

FEDERAL GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2012

ANNUAL BUDGET 2012 N		NOTES	ACTUAL YEAR 2012 N	PREVIOUS YEAR 2011 N
	CashFlows from Operating Activities:			
	Receipts:			
2,966,769,000,000.00	Statutory Allocations:FAAC	1	3,105,805,577,332.83	2,836,369,308,585.87
107,905,000,000.00	Value Added Tax Allocation	2	95,443,818,756.57	87,292,570,611.95
3,074,674,000,000.00	**Sub-Total- Statutory Allocation**		**3,201,249,396,089.40**	**2,923,661,879,197.82**
4,235,862,000.08	Direct Taxes	3	158,027,390.90	153,387,816.25
424,033,075.59	Licences	3	998,656,554.94	1,665,101,600.78
419,608,485.33	Mining Rents:	3	1,883,399,665.31	873,744,957.10
419,608,485.33	Royalties	3	2,688,810.00	1,365,525.00
3,462,423,874.99	Fees:	3	10,644,488,121.95	10,646,923,305.90
3,462,423,874.99	Fines	3	149,120,502.45	296,023,468.35
10,514,430,126.98	Sales	3	665,100,967.80	1,069,123,030.82
10,514,430,126.98	Earnings :	3	1,074,689,032.71	170,237,182,486.14
593,446,337.51	Sales/Rent of Government Buildings:	3	159,529,868.44	330,647,662.77
593,446,337.51	Sale/Rent on Lands and Others:	3	515,098,116.04	927,497,823.88
17,279,390,612.78	Repayments-General:	3	612,391,988.23	242,098,131.82
373,600,000,000.00	Investment Income	3	4,517,058,040.79	35,876,074,982.66
17,279,390,612.78	Interest Earned	3	113,364,097,957.48	15,475,572.29
3,891,506,049.16	Re-imbursement	3	32,072,816.36	1,484,232,653.34
446,690,000,000.00	**Sub-Total- Independent Revenue**		**134,776,419,833.40**	**223,818,879,017.10**
741,653,000,000.00	Other Revenue Sources of the FGN	3A	34,052,664,199.53	2,650,602,396.98
4,263,017,000,000.00	**Total Receipts:-**		**3,370,078,480,122.33**	**3,150,131,360,611.90**
	Payments:			
971,828,706,767.49	Personnel Costs(including Salaries on CRF Charges)	4	848,441,330,447.44	768,831,711,238.69
67,507,938,400.00	Federal Govt Contribution to Pension:	5	62,698,074,069.70	78,239,489,402.82
358,243,713,677.47	Overhead Charges:	6	331,539,374,834.73	326,741,382,063.80
500,515,966,870.00	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	1,282,050,359,997.43	2,132,263,878,852.92
856,540,909,813.28	Subvention to Parastatals:	8	266,672,003,855.00	653,462,521,650.46
	Other Operating Activities			
2,754,637,235,528.23	**Total Payments:-**		**2,791,401,143,204.30**	**3,959,538,983,208.69**
1,508,379,764,471.77	***Net Cash Flow from Operating Activities***		**578,677,336,918.03**	**-809,407,622,596.79**
	CashFlows from Investment Activities:			
237,776,825,209.29	Capital Expenditure:Administrative Sector:	11	196,782,681,404.71	272,130,348,590.77
673,714,622,448.53	Capital Expenditure: Economic Sector:	11	539,010,842,970.33	682,433,820,056.55
23,717,408,302.21	Capital Expenditure: Law and Justice:	11	27,082,723,084.47	52,754,409,711.41
175,853,343,211.47	Capital Expenditure:Regional Development	11	114,094,537,340.53	149,994,517,560.90
156,496,405,910.43	capital expenditure: Social Service Sector:	11	143,837,826,632.05	165,839,603,584.30
0.00	Capital Expenditure: Funded from Aid and Grants:	10	3,774,231,898.96	52,320,850,404.56
1,267,558,605,081.93	***Net Cash Flow from Investment Activities:***		**1,024,582,843,331.04**	**1,375,473,549,908.49**
	CashFlows from Financing Activities:			
195,148,000,000.00	Proceeds from Aid and Grants	10	3,957,675,194.83	63,700,462,125.99
0.00	Proceeds from ExernaL Loan :	21	157,991,867,800.00	225,558,535,269.00
	Proceeds from Internal Loans: FGN/Treasury Bonds :	22	538,850,000,000.00	1,136,480,172,372.00
744,437,000,000.00	Proceeds from InternaL Loan: NTBs etc	23	4,003,247,076,795.97	2,704,876,489,513.98
	Proceeds from Development Loan Stock	24	0.00	0.00
	Proceeds from Other Funds of the Federal Government	25	80,000,000,000.00	0.00
(47,600,000,000.00)	Repayment of External Loans (Including Servicing)	21	(24,711,352,800.00)	0.00
0.00	Repayment of FGN/Treasury Bonds :	22	(19,170,000,000.00)	(516,050,172,372.00)
-511,980,000,000.00	Repayment of Internal Loan-NTBs	23	(3,204,641,479,000.00)	(2,251,858,388,183.00)
	Repayment to Development Loan Stock	24	0.00	
	Repayment of Other Funds of the Federal Government	25	0.00	
184,857,000,000.00	*Net Cash Flow from Financing Activities:*		**1,535,523,787,990.80**	**1,243,907,928,330.98**
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Investments		-42,633,772,095.03	28,160,904,999.01
	Net (Increase)/Decrease in Other Cash Equivalentts:	-	906,671,720,496.48	980,525,512,168.02
	Total Cashflow from other Cash equivalent Accounts		**-949,305,492,591.51**	**1,008,686,417,167.03**
425,678,159,389.84	Net Cash for the year		140,312,788,986.27	67,713,172,992.72
120,000,000,000.00	Cash & Its Equivalent as at 1st January, 2012		791,314,536,035.68	723,601,363,042.96
545,678,159,389.84	Cash & Its Equivalent as at 31st December, 2012		931,627,325,021.96	791,314,536,035.68

The Accompanying Notes form part of this Statement

J. O. Ojuna, FCA.
Accountant-General of the Federation

STATEMENT NO. 2

FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2012

	NOTES	CURRENT YEAR 2012	PREVIOUS YEAR 2011
		N	N
ASSETS:-			
Liquid Assets:-			
Cash Held by AGF:			
-CRF Bank Balance(CBN):		(133,142,417,207.80)	(144,711,899,768.74)
-Pension Account (CBN):		29,511,366,365.85	31,463,324,086.51
-Cash Balances of Trust Fund and Other Funds (Public Funds)	13	896,137,424,913.07	595,153,953,721.55
-Cash Balances with Federal Pay Offices:	14	204,619,732.25	984,977,714.36
Cash Held by Ministries, Department & Agencies:-	15	138,732,887,922.71	308,424,180,282.00
Cash Held from Aid and Grants by Ministries,Departments and Agencies	16	183,443,295.88	
TOTAL LIQUID ASSETS		**931,627,325,021.96**	**791,314,536,035.68**
Investments and Other Cash Assets:			
Federal Government Investments (MOFI)	17	385,015,737,148.22	342,381,965,053.19
Imprests:-	18	365,246,690.54	636,826,731.18
Advances:-	19	94,955,428.61	71,844,040,338.33
Revolving Loans Granted:-	20	28,858,718,152.25	28,781,258,650.00
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**414,334,657,419.63**	**443,644,090,772.70**
TOTAL ASSETS		**1,345,961,982,441.58**	**1,234,958,626,808.38**
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		(6,773,659,308,992.81)	(3,255,514,621,917.41)
Capital Development Fund:		70,392,776,194.41	(2,706,870,806,259.96)
Other Public Funds:		896,137,424,913.07	595,153,953,721.55
Police Reward Fund		438,535,030.78	438,535,030.78
TOTAL PUBLIC FUNDS		**(5,806,690,572,854.56)**	**(5,366,792,939,425.04)**
EXTERNAL AND INTERNAL LOANS			
External Loans:FGN only	21	1,122,617,627,000.00	847,277,686,900.00
FGN Bonds & Treasury Bonds.	22	4,414,610,000,000.00	3,894,930,000,000.00
Nigerian Treasury Bills (NTB)	23	2,528,723,699,126.95	1,730,118,101,330.98
Development Loan Stock	24	-	-
Internal Loans from Other Funds	25	207,588,085,668.92	127,588,085,668.92
TOTAL EXTERNAL AND INTERNAL LOANS		**7,150,921,784,795.87**	**6,599,913,873,899.90**
OTHER LIABILITIES			
Deposits:-	26	1,730,770,500.28	1,837,692,333.53
TOTAL LIABILITIES		**1,345,961,982,441.58**	**1,234,958,626,808.39**

The Accompanying Notes form part of this Statement

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, 2012

ACTUAL PREVIOUS YEAR(2011)		NOTES	ACTUAL 2012	FINAL BUDGET 2012	INITIAL/ORIGINAL BUDGET 2012	VARIANCE ON FINAL BUDGET
			N	N	N	%
(1,432,097,602,884.54)	**Opening Balance:**		**(3,255,514,621,917.41)**			
	ADD: REVENUE					
2,836,369,308,585.87	Statutory Allocations:FAAC	1	3,105,805,577,332.83	2,966,769,000,000.00	2,966,769,000,000.00	104.69
87,292,570,611.95	Value Added Tax Allocation	2	95,443,818,756.57	107,905,000,000.00	107,905,000,000.00	88.45
	Sub-Total- Statutory Allocation		**3,201,249,396,089.40**	**3,074,674,000,000.00**	**3,074,674,000,000.00**	
153,387,816.25	Direct Taxes	3	158,027,390.90	4,235,862,000.08	4,235,862,000.08	3.73
1,665,101,600.78	Licences	3	998,656,554.94	424,033,075.59	424,033,075.59	235.51
873,744,957.10	Mining Rents:	3	1,883,399,665.31	419,608,485.33	419,608,485.33	448.85
1,365,525.00	Royalties	3	2,688,810.00	419,608,485.33	419,608,485.33	
10,646,923,305.90	Fees:	3	10,644,488,121.95	3,462,423,874.99	3,462,423,874.99	307.43
296,023,468.35	Fines	3	149,120,502.45	3,462,423,874.99	3,462,423,874.99	
1,069,123,030.82	Sales	3	665,100,967.80	10,514,430,126.98	10,514,430,126.98	
170,237,182,486.14	Earnings :	3	1,074,689,032.71	10,514,430,126.98	10,514,430,126.98	10.22
330,647,662.77	Sales/Rent of Government Buildings:	3	159,529,868.44	593,446,337.51	593,446,337.51	26.88
927,497,823.88	Sale/Rent on Lands and Others:	3	515,098,116.04	593,446,337.51	593,446,337.51	
242,098,131.82	Repayment:General:	3	612,391,988.23	17,279,390,612.78	17,279,390,612.78	3.54
35,876,074,982.66	Investment Income	3	4,517,058,040.79	373,600,000,000.00	373,600,000,000.00	1.21
15,475,572.29	Interest Earned	3	113,364,097,957.48	17,279,390,612.78	17,279,390,612.78	
1,484,232,653.34	Re-Imbursements	3	32,072,816.36	3,891,506,049.16	3,891,506,049.16	0.82
	Sub-Total- Independent Revenue		**134,776,419,833.40**	**446,690,000,000.00**	**446,690,000,000.00**	
2,650,602,396.98	Other Revenue Sources of the FGN	3A	34,052,664,199.53	741,653,000,000.00	741,653,000,000.00	4.59
3,150,131,360,611.90	TOTAL REVENUE:		**3,370,078,480,122.33**	**4,263,017,000,000.00**	**4,263,017,000,000.00**	79.05
	LESS:EXPENDITURE					
768,831,711,238.69	Personnel Costs	4	848,441,330,447.44	971,828,706,767.49	971,828,706,767.49	87.30
78,239,489,402.82	Federal Govt Contribution to Pension:	5	62,698,074,069.70	67,507,938,400.00	67,507,938,400.00	92.88
326,741,382,063.80	Overhead Charges:	6	331,539,374,834.73	358,243,713,677.47	358,243,713,677.47	92.55
2,132,263,878,852.92	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	1,282,050,359,997.43	500,515,966,870.00	500,515,966,870.00	256.15
653,462,521,650.46	Subvention to Parastatals:	8	266,672,003,855.00	856,540,909,813.28	856,540,909,813.28	31.13
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
	Repayments:External Loans:FGN	21	24,711,352,800.00	47,600,000,000.00	47,600,000,000.00	51.91
	Repayments:FGN Bonds & Treasury Bonds.	22	19,170,000,000.00	-		#DIV/0!
	Repayments :Nigerian Treasury Bills (NTB)	23	3,204,641,479,000.00	511,980,000,000.00	511,980,000,000.00	625.93
	Internal Loans:From Development Loan Stock	24	-	-		
	Internal Loans:From Development of Nat Resources	25	-	-		
3,959,538,983,208.69	TOTAL EXPENDITURE:		**6,039,923,975,004.30**	**3,314,217,235,528.23**	**3,314,217,235,528.23**	182.24
(2,241,505,225,481.33)	OPERATING BALANCE:		**(5,925,360,116,799.38)**	**948,799,764,471.77**	**(2,306,714,857,445.64)**	
	APPROPRIATIONS/TRANSFERS:					
1,014,009,396,436.08	Transfer to Capital Development Fund:	9	848,299,192,193.43	1,845,366,226,462.88	1,845,366,226,462.88	45.97
					-	0.00
(3,255,514,621,917.41)	**Closing Balance:**		**(6,773,659,308,992.81)**			

The Accompanying Notes form part of this Statement

J. O. Otunla, FCA.
Accountant-General of the Federation

STATEMENT NO. 4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2012

ACTUAL PREVIOUS YEAR(2011)		NOTES	TOTAL CAPITAL EXPENDITURE 2012	FINAL BUDGET 2012	INITIAL/ORIGINAL BUDGET 2012	PERFORMANCE ON TOTAL
N			N		N	%
(3,140,451,120,570.39)	**Opening Balance:**		**(2,706,870,806,259.96)**			
	ADD: RECEIPTS					
1,014,009,396,436.08	Transfer from Consolidated Revenue Fund:	9	848,299,192,193.43	1,845,366,226,462.88	1,845,366,226,462.88	45.97
63,700,462,125.99	Aid and Grants	10	3,957,675,194.83	195,148,000,000.00	195,148,000,000.00	
225,558,535,269.00	External Loans:	21	157,991,867,800.00	-		
1,136,480,172,372.00	Internal Loans: FGN & Treasury Bonds	22	538,850,000,000.00	-		
2,704,876,489,513.98	Internal Loans:NTBs	23	4,003,247,076,795.97	744,437,000,000.00	744,437,000,000.00	
-	Internal Loans:From Development Loan Stock	24	-	-		
	Internal Loans:From Development of Nat Resources	25	80,000,000,000.00			
5,144,625,055,717.05	**TOTAL REVENUE AVALIABLE:**		**5,632,345,811,984.23**	**2,784,951,226,462.88**	**2,784,951,226,462.88**	202.24
	LESS:EXPENDITURE					
272,130,348,590.77	Capital Expenditure:Administrative Sector:	11	196,782,681,404.71	237,776,825,209.29	237,776,825,209.29	82.76
682,433,820,056.55	Capital Expenditure: Economic Sector:	11	539,010,842,970.33	673,714,622,448.53	673,714,622,448.53	80.01
52,754,409,711.41	Capital Expenditure: Law and Justice:	11	27,082,723,084.47	23,717,408,302.21	23,717,408,302.21	114.19
149,994,517,560.90	Capital Expenditure:Regional Development	11	114,094,537,340.53	175,853,343,211.47	175,853,343,211.47	64.88
165,839,603,584.30	Capital Expenditure: Social Service Sector:	11	143,837,826,632.05	156,496,405,910.43	156,496,405,910.43	91.91
52,320,850,404.56	Capital Expenditure: Funded from Aid and Grants:	10	3,774,231,898.96			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
38,611,069,413.69	Repaymentss:External Loans:FGN					
55,098,708,269.00	Repayments:FGN Bonds & Treasury Bonds					
516,050,172,372.00	Repayments :Nigerian Treasury Bills (NTB)					
2,251,858,388,183.00	Repayments:Development Loan Stock					
220,000,000.00	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
4,237,311,888,146.18	**TOTAL CAPITAL EXPENDITURE:**		**1,024,582,843,331.04**	**1,267,558,605,081.93**	**1,267,558,605,081.93**	80.83
(473,732,853,260.44)	Adjustments Classified to Intangible Assets		**(1,830,499,386,198.82)**			
(2,706,870,806,259.96)	**CLOSING BALANCE:**		**70,392,776,194.41**			

The Accompanying Notes form part of this Statement

J. O. Otunla, *FCA.*
Accountant-General of the Federation

NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 201:

S/N	DETAILS/ MONTH	2012 NET RECEIPT	2012 ADD:DEDUCTIONS AT SOURCE	2012 ADD EXCESS CRUDE	2012 TOTAL	2011 NET RECEIPT	2011 DEDUCTIONS AT SOURCE	2011 ADD EXCESS CRUDE	2011 TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	January	193,455,235,263.74	3,362,171,657.18	42,500,873,243.37	239,318,280,164.29	149,056,266,881.66	3,109,017,752.74	6,772,689,255.30	158,937,973,889.70
2	February	156,095,838,123.50	3,362,171,657.18	32,848,807,500.00	192,306,817,280.68	150,590,736,436.29	3,268,699,492.33	4,769,946,177.76	158,629,382,106.38
3	March	314,941,601,532.92	3,823,481,991.31	0.00	318,765,083,524.23	151,579,384,072.14	3,268,699,492.33	0.00	154,848,083,564.47
4	April	296,859,521,794.38	3,823,481,991.31	0.00	300,683,003,785.69	152,176,271,686.81	3,268,699,492.33	632,925,000.00	156,077,896,179.14
5	May	187,491,161,020.08	3,823,481,991.31	0.00	191,314,643,011.39	132,694,545,672.28	3,268,699,492.33	142,601,799,126.72	278,565,044,291.33
6	June	206,391,748,843.03	3,823,481,991.31	0.00	210,215,230,834.34	166,668,234,095.00	3,268,699,492.33	68,736,261,926.83	238,673,195,514.16
7	July	185,471,977,050.50	3,823,481,991.31	0.00	189,295,459,041.81	201,545,992,024.00	3,268,699,492.33	35,005,485,180.32	239,820,176,696.65
8	August	184,760,274,465.38	4,050,709,521.80	11,392,650,000.00	200,203,633,987.18	230,573,240,324.98	3,268,699,492.33	6,942,223,287.25	240,784,163,104.56
9	September	239,905,888,101.19	4,050,709,521.80	11,061,136,036.95	255,017,733,659.94	238,297,052,712.52	3,155,288,803.66	0.00	241,452,341,516.18
10	October	184,698,951,705.61	4,050,709,521.80	0.00	188,749,661,227.41	0.00	3,155,288,803.66	0.00	3,155,288,803.66
11	November	257,869,242,267.65	4,050,709,521.80	0.00	261,919,951,789.45	236,876,971,425.38	3,155,288,803.66	32,384,662,500.00	272,416,922,729.04
12	December	341,611,100,328.88	4,050,709,521.80	0.00	345,661,809,850.68	363,661,567,644.29	3,155,288,803.66	272,305,486,925.29	639,122,343,373.24
	SUB-TOTAL	**2,749,552,540,496.86**	**46,095,300,879.91**	**97,803,466,780.32**	**2,893,451,308,157.09**	**2,173,720,262,975.35**	**38,611,069,413.69**	**570,151,479,379.47**	**2,782,482,811,768.51**
	Checks	**0.00**		**0.00**					

S/N	DETAILS/ MONTH	2012 NET RECEIPT	2012 ADD:DEDUCTIONS AT SOURCE	2012 ADD EXCESS CRUDE	2012 TOTAL	2011 NET RECEIPT	2011 DEDUCTIONS AT SOURCE	2011 ADD EXCESS CRUDE	2011 TOTAL
		N	N	N	N	N	N	N	N

B. DETAILS OF 7% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE IN THE YEAR 2012

S/N	DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL
		N	N	N	N	N	N	N	N
1	January	10,100,000,000.00			10,100,000,000.00				-
2	February	4,122,428,272.24			4,122,428,272.24				-
3	March	2,717,112,815.09			2,717,112,815.09				-
4	April	3,023,752,268.49			3,023,752,268.49				-
5	May	8,405,724,339.49			8,405,724,339.49				-
6	June	2,638,348,157.36			2,638,348,157.36				-
7	July	5,277,671,813.50			5,277,671,813.50				-
8	August	5,313,024,897.73			5,313,024,897.73				-
9	September	4,362,000,000.00			4,362,000,000.00				-
10	October	7,691,858,685.81			7,691,858,685.81				-
11	November	3,202,366,022.33			3,202,366,022.33				-
12	December	8,864,930,357.35			8,864,930,357.35	53,886,496,817.36			53,886,496,817.36
	SUB-TOTAL	**65,719,217,629.39**	**0.00**	**0.00**	**65,719,217,629.39**	**53,886,496,817.36**	**0.00**	**0.00**	**53,886,496,817.36**

C. DETAILS OF 4% COST OF COLLECTIONS BY FEDERAL INLAND REVENUE SERVICE IN THE YEAR 2012

S/N	DETAILS/ MONTH	2012 NET RECEIPT	2012 ADD:DEDUCTIONS AT SOURCE	2012 ADD EXCESS CRUDE	2012 TOTAL	2011 NET RECEIPT	2011 DEDUCTIONS AT SOURCE	2011 ADD EXCESS CRUDE	2011 TOTAL
		N	N	N	N	N	N	N	N
1	January				0.00				
2	February				0.00				
3	March				0.00				
4	April				0.00				
5	May				0.00				
6	June				0.00				
7	July				0.00				
8	August				0.00				
9	September				0.00				
10	October				0.00				
11	November				0.00				
12	December				0.00				
	SUB-TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

S/N	DETAILS/ MONTH	2012 NET RECEIPT	2012 ADD:DEDUCTIONS AT SOURCE	2012 ADD EXCESS CRUDE	2012 TOTAL	2011 NET RECEIPT	2011 DEDUCTIONS AT SOURCE	2011 ADD EXCESS CRUDE	2011 TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
	D. DETAILS OF ADDITIONAL STATUTORY ALLOCATION WITH THE WITHDRAWAL OF SUBSIDY FOR SURE P IN THE YEAR 2012								
S/N	DETAILS/ MONTH	2012 NET RECEIPT	2012 ADD:DEDUCTIONS AT SOURCE	2012 ADD EXCESS CRUDE	2012 TOTAL	2011 NET RECEIPT	2011 DEDUCTIONS AT SOURCE	2011 ADD EXCESS CRUDE	2011 TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦
1	January				0.00				
2	February				0.00				
3	March				0.00				
4	April	16,292,783,505.15			16,292,783,505.15				
5	May	16,292,783,505.15			16,292,783,505.15				
6	June	16,292,783,505.15			16,292,783,505.15				
7	July	16,292,783,505.15			16,292,783,505.15				
8	August	16,292,783,505.15			16,292,783,505.15				
9	September	16,292,783,505.15			16,292,783,505.15				
10	October	16,292,783,505.15			16,292,783,505.15				
11	November	16,292,783,505.15			16,292,783,505.15				
12	December	16,292,783,505.15			16,292,783,505.15				
	SUB-TOTAL	146,635,051,546.35	0.00	0.00	146,635,051,546.35				
	TOTAL STATUTORY ALLOCATIO	2,961,906,809,672.60	46,095,300,879.91	97,803,466,780.32	3,105,805,577,332.83	2,227,606,759,792.71	38,611,069,413.69	570,151,479,379.47	2,836,369,308,585.87

***NOTE: The financial reports of Federal Inland Revenue not available for consolidation

**As provided for by The Constitution of the Federal Republic of Nigeria, the balance of Revenue into the Federation Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF). The Nigeria Customs Service is expected to withheld 7% , while Federal Inland Revenue Service is to withheld 4% of total collection of Revenue to paid into Federation Account. The amount of Cost of Collection is added to the Statutory Revenue of the Federal Government from Federation Account. With the Withdrawal of Subsidy from Petroleum products, additional infow accrued to the Federal Government and the Funds were utilized under the SURE P Programme.

NOTE 2

DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS IN THE YEAR 2012

		2012	2011
S/N	*DETAILS/ MONTH*	TOTAL	TOTAL
		₦	₦
1	January	7,678,013,409.36	6,378,769,369.17
2	February	7,155,541,316.03	6,826,801,626.27
3	March	8,145,715,438.19	6,606,688,074.72
4	April	8,334,002,516.32	8,280,128,774.02
5	May	8,020,776,764.01	5,959,007,818.49
6	June	8,075,325,274.34	7,223,946,923.41
7	July	7,959,114,892.19	7,350,682,053.21
8	August	7,245,572,168.90	8,869,690,102.41
9	September	8,122,763,180.02	7,661,874,144.81
10	October	7,572,423,265.60	0.00
11	November	8,704,644,735.64	8,163,357,233.63
12	December	8,429,925,795.97	13,971,624,491.81
	TOTAL	**95,443,818,756.57**	**87,292,570,611.95**

As provided for by The Constitution of the Federal Republic of Nigeria and other relvant Statues, the balance of Revenue in the Value Added Tax Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF).

NOTE 3

INTERNALLY GENERATED REVENUE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS	TOTAL AMOUNT COLLECTED	TAXES	LICENCES	MINNING RENTS	ROYALTIES	FEES	FINES	SALES	EARNINGS	GOVERNMENT BUILDING	LANDS AND OTHERS	REPAYMENT GENERAL	INVESTMENT INCOME	INTEREST EARNED	RE-IMBURSMENT	AID & GRANTS
	ADMINISTRATIVE SECTOR																
1	STATE HOUSE	587,330,017.46					147,319,578.62	8,493,239.66	70,529,794.14	13,852,942.34				347,134,462.70			
2	BUREAU OF PUBLIC PROCUREMENT	465,840.50						109,340.50	356,500.00						4,927,156.73		
3	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	4,927,156.73					80,000.00						211,630.27		3,588,896.52		
4	NATIONAL COMMISSION FOR REFUGEES	291,630.27											118,000.00	6,770.00			
5	CODE OF CONDUCT TRIBUNAL	3,588,896.52					5,820,000.00							1,151,186.42			
6	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIG	5,944,770.00															
7	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILIT	1,151,186.42					116,734,550.00		5,318,242.26								
8	NIGERIA CIRISTIAN PILGRIM COMMISSION	122,957,792.26		905,000.00			29,650,000.00				9,536,560.00		36,974,574.88				
9	NATIONAL ASSEMBLY- MANAGEMENT	39,186,560.00							193,423,889.70				855,940.00				
10	NASS- SENATE	230,398,464.58					6,245,703.00				358,625.00						
11	NATIONAL ASSEMBLY SERVICE COMMISSION	7,101,643.00					4,690,100.00		43,406,090.00				52,540.59				
12	NIGERIAN NAVY	206,482,205.90	158,027,390.90														
13	DIRECTORATE OF MILITARY PENSION	52,540.59					13,177,018.75										
14	FEDERAL MINISTRY OF FOREIGN AFFAIRS	13,177,018.75					4,645,227.60		2,676,215.86		2,400,000.00						
15	FEDERAL MINISTRY OF INFORMATION	146,832,173.46		137,110,730.00													
16	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOG	687,291,428.34		687,291,428.34			228,744,097.21										
17	MINISTRY OF INTERIOR	237,006,097.21		8,262,000.00			40,201,690.00		8,072,400.00			1,150,000.00					
18	NIGERIAN PRISONS SERVICE(NPS)	49,424,090.00					6,680,907,978.57		2,141,480.00								
19	NIGERIAN IMMIGRATION SERVICE(NIS)	6,683,049,458.57					164,475,750.00		73,000.00								
20	NATIONAL SECURITY & CIVIL DEFENCE CORPS	164,548,750.00					32,896,610.00										
21	FEDERAL FIRE SERVICE	32,896,610.00					160,000.00										
22	POLICE SERVICE COMMISSION	160,000.00					17,493,054.68	1,064,110.00	3,953,938.00	782,525.00	72,630.00						11,519,960.00
23	POLICE FORMATION AND COMMAND	26,844,538.68		3,478,281.00													
24	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	11,519,960.00					420,000.00										
25	PUBLIC COMPLIANTS COMMISSION	420,000.00					675,000.00		412,900.00								54,757,840.00
26	**FEDERAL CIVIL SERVICE COMMISSION**	1,087,900.00													3,598,015.94		
27	INDEPENDENT NATION ELECTORAL COMMISSION	54,757,840.00															
28	FEDERAL CHARACTER COMMISSION	3,598,015.94															
	ECONOMIC SECTOR																
29	FEDERAL MINISTRY OF WATER RESOURCES	34,480,000.00					34,480,000.00										
30	FEDERAL MINISTRY OF AGRICULTURE	233,482,860.91		120,645,818.58			52,894,452.10		47,933,225.00		6,000,000.00		225,442.49	5,783,922.74			
31	NATIONAL AGRICULTURAL SEEDS COUNCIL	29,309,183.00							29,309,183.00								
32	NIGERIA HYDROLOGICAL SERVICE AGENCY	88,000.00									88,000.00						
33	DEBT MANAGEMENT OFFICE	-					-							3,480,723.71			
34	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	3,480,723.71					12,057,500.00		304,000.00								
35	NIGERIA CUSTOM SERVICE	12,361,500.00					564,612,454.90		472,000.00								
36	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	565,084,454.90					4,744,100.00										
37	MIN. OF EMP. LABOUR AND PRODUCTIVITY	4,744,100.00					460,000.00			498,000.00							
38	NATURAL MEDICINE DEV. AGENCY	958,000.00					410,000.00										
39	AGENCY - ABUJA	410,000.00					3,982,737.66										
40	MINISTRY OF AVIATION	3,982,737.66					1,705,000.00		72,800.00								
41	FEDERAL MINISTRY OF POWER	1,777,800.00					7,155,000.00										
42	FEDERAL MINISTRY OF PETROLEUM RESOURCES	7,155,000.00							1,908,999.00								
43	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	1,908,999.00			1,365,291,475.82					2,329,410.00	120,300.00			3,192,951.89			
44	MINISTRY OF MINES AND STEEL	1,365,291,475.82					3,412,900.00										
45	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	9,055,561.89							15,956,580.00								
46	NIGERIA GEOLOGICAL SURVEY AGENCY	15,956,580.00			508,010,500.00					351,886,890.00	-	10,215,609.50					
47	NIGERIA MINING CADASTRE OFFICE	508,010,500.00					207,709,943.28		288,450.00								
48	FEDERAL MINISTRY OF WORKS	570,100,892.78					9,419,300.00		8,278,625.00					1,581,844,200.72			
49	SURVEY-GENERAL OF THE FEDERATION	17,697,925.00					42,093,304.00			338,855,500.00							
50	FEDERAL ROADS MAINTENANCE AGENCY	1,962,793,004.72					869,260,054.66	1,123,620.25				492,354,051.94					
51	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	1,362,737,726.85						1,027,554.92					8,067,610.72				
52	NATIONAL SALARIES INCOMES AND WAGES COMM	9,095,165.64					25,812,425.97	2,136,796.60					6,626,384.52		3,184,363.63		
53	REVENUE MOB. ALLOCATION & FISCAL COMMISSION	37,759,970.72															
	LAW & JUSTICES SECTOR	-															
54	NATIONAL JUDICIAL COUNCIL - ABUJA	725,263,038.82					485,568,002.08		2,049,695.09				237,645,341.65				
55	SUPREME COURT OF NIGERIA	2,590,776.00					2,590,776.00										
56	COURT OF APPEAL, ABUJA	35,865,994.86			546,369.76		31,486,743.00			16,402.00	3,764,840.02		51,640.08				
57	FEDERAL HIGH COURT-LAGOS	270,212,253.29					15,313,170.00	95,910.00	341,900.00				254,461,273.29				
58	FCT HIGH COURT OF JUSTICE, ABUJA	75,116,041.00					68,642,391.00	2,134,400.00	4,339,250.00							1,018,425.20	
59	CUSTOMARY COURT OF APPEAL, ABUJA	7,259,795.20					6,129,170.00		112,200.00								
60	NATIONAL INDUSTRIAL COURT	27,428,517.54					25,578,725.50		1,204,980.00	37,464.00	7,246.00		548,252.04	51,850.00			
61	NATIONAL JUDICIAL INSTITUTE - ABUJA	896,900.76												896,900.76			
62	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	3,832,250.64											319,354.22		3,512,896.42		
63	FEDERAL MINISTRY OF JUSTICE	2,060,000.00					2,060,000.00										
64	CODE OF CONDUCT BUREAU	10,844,358.48											5,518,222.28		5,326,136.20		
	REGIONAL SECTOR	-															
65	NIGER DELTA AFFAIRS	20,640,597.29					9,760,000.00		1,023,950.00				4,454,145.78	5,402,501.51			

	SOCIAL SECTOR	-															
66	**CITIZENSHIP & LEADERSHIP TRAINING CENTRE**	8,000,590.00					8,000,590.00										
67	FEDERAL MINISTRY OF EDUCATION	47,391,382.78					44,433,825.00	1,357,477.78	718,375.00	400,000.00							481,705.00
68	FEDERAL MINISTRY OF HEALTH	2,941,368.08								2,941,368.08							
69	FEDERAL MINISTRY OF ENVIRONMENT	135,765,675.00					135,765,675.00										
70	NATIONAL ENVIRONMENTAL STD AND REGULATION EN	78,750,000.00						78,750,000.00									
71	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	205,545,425.18					28,995,675.18		71,733,500.00		104,816,250.00						
72	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS CO	6,000.00					6,000.00										
73	NATIONAL SPORTS COMMISSION	15,991,400.00								9,149,800.00	6,841,600.00						
	SUB-TOTAL MDA	17,756,617,112.70	158,027,390.90	957,693,257.92	1,873,848,345.58	-	10,198,876,273.76	96,292,449.71	516,412,162.05	720,750,301.42	134,006,051.02	503,719,661.44	556,130,352.81	1,948,945,470.45	24,137,465.44	1,018,425.20	66,759,505.00
	FEDERAL PAY OFFICES																
74	FPO ABAKALIKI	11,247,918.10						11,061,636.10		186,282.00							
75	FPO AWKA	8,220,274.79					8,220,274.79										
76	FPO CALABAR	34,064,484.25			780,600.00		15,482,283.00		2,616,975.00	9,733,100.00	4,795,226.25	448,500.00		-		207,800.00	
77	FPO ENUGU	26,448,383.99					14,902,430.00		1,849,960.00	3,445,110.76	1,168,200.00	4,077,445.12	968,133.63			37,104.48	
78	FPO LAFIA	1,209,415.00		20,200.00		175,705.00	749,155.00	117,255.00	97,100.00	-			50,000.00				
79	FPO MAKURDI	5,258,668.00		1,689,635.00			2,498,528.00	459,660.00	557,325.00	4,270.00		49,250.00					
80	FPO OWERRI	14,666,538.39					12,080,747.50		2,395,774.00		186,955.00		3,061.89				
81	FPO PORT HARCOURT	23,624,667.64		12,500.00			18,506,629.65		4,712,245.36		393,292.63						
82	FPO UMUAHIA	10,527,911.66					7,088,100.00	248,697.66	361,670.00		641,880.00	2,187,564.00					
83	FPO UYO	5,068,310.00					4,711,935.00		156,250.00	159,510.00	6,000.00		34,615.00				
84	FPO YENEGOA	5,142,706.08					3,911,870.00		291,684.50	925,573.58		13,578.00		-			
85	FPO BAUCHI	155,479,638.38		33,000.00			3,287,392.25		739,469.16	2,144,456.73	3,591,726.79	222,700.00		145,460,893.45			
86	FPO BIRNIN-KEBBI	734,186.84					700,713.67								33,473.17		
87	FPO DAMATURU	993,381.04					209,900.00		589,229.98			194,251.06		-			
88	FPO DUTSE	3,355,275.69					1,752,544.34		1,122,084.10		421,694.00	58,953.25					
89	FPO GOMBE	10,307,308.86				19,600.00	1,042,865.00	71,580.00	555,415.00	8,496,403.86					121,445.00		
90	FPO GUSAU	352,547.49					331,347.49		21,200.00								
91	FPO JALINGO	6,497,760.76		26,000.00		125,400.00	491,200.00	99,500.00	5,309,458.75	159,300.00			286,902.01				
92	FPO JOS	55,932,129.18					4,796,745.29	3,236,210.00	46,934,292.47		455,715.00	481,500.00	27,666.42				
93	FPO KADUNA	27,992,918.14		655,500.00			21,891,656.61	86,288.39	3,744,823.14	55,650.00	1,559,000.00						
94	FPO KANO	21,484,982.13		5,000.00			11,603,929.55	6,657,520.00	742,887.03	1,240,884.25		402,976.01	799,104.01	32,681.28			
95	FPO KATSINA	4,018,032.93			231,420.00	1,603,875.00	975,025.00	441,610.00	303,000.00	3,400.00	56,500.00	274,500.00	128,702.93				
96	FPO MAIDUGURI	21,700.00					8,200.00		13,500.00								
97	FPO MINNA	10,505,852.34					8,755,624.49	228,120.00	371,322.79	1,104,090.00	46,695.06						
98	FPO YOLA	37,214,627.58		5,000.00			15,274,634.95	210,300.00	1,800.00	13,584,851.91	4,701,521.25		3,436,519.47				
99	FPO SOKOTO	13,354,161.98		34,000.00			7,500,221.39	100,000.00	3,285,048.55	1,681,957.88						752,934.16	
100	FPO ABEOKUTA	3,416,024.91					3,359,834.91					56,190.00					
101	FPO ADO-EKITI	9,297,596.85					9,155,532.92	141,350.00							713.93		
102	FPO ASABA	24,747,124.95					21,442,207.20		9,200.00		1,352,615.82	1,943,101.93					
103	FPO AKURE	11,099,287.84					9,643,975.69	590,700.31	150,060.00	680,531.84	34,020.00						
104	FPO BENIN	31,370,802.86		7,000.00			25,729,156.62	7,640.00	2,297,690.00	257,000.00	775,941.47	967,945.23			1,278,104.29	50,325.25	
105	FPO IBADAN	28,195,091.91		4,361,547.46		764,230.00	11,175,870.18	5,106,618.00	5,564,093.33	746,333.15	476,399.79						
106	FPO ILORIN	79,576,809.22			8,539,299.73		46,053,143.81	917,643.50	4,082,361.47	1,579,024.00	25,500.00		18,379,836.71				
107	FPO LAGOS I	544,945,306.32		33,728,914.56			111,885,518.77	22,928,723.78	45,850,359.37	307,183,463.27	1,317,481.61		21,977,100.27	73,744.69			
108	FPO LAGOS II	95,964,713.97		175,000.00			33,572,014.12	14,000.00	13,698,216.75		3,289,802.75		10,169,993.08		5,039,460.00	30,006,227.27	
109	FPO LOKOJA	2,048,511.76		210,000.00			1,132,150.00		102,010.00	567,538.06					36,813.70		
110	FPO OSHOGBO	6,181,441.00					5,688,491.00	103,000.00	162,300.00		227,650.00						
	SUB-TOTAL FEDERAL PAY OFFICES	1,330,566,492.83	-	40,963,297.02	9,551,319.73	2,688,810.00	445,611,848.19	52,828,052.74	148,688,805.75	353,938,731.29	25,523,817.42	11,378,454.60	56,261,635.42	145,567,319.42	6,510,010.09	31,054,391.16	-
	REVENUE PAID DIRECTLY AND ACCOUNTED FOR IN THE CRF	115,755,995,732.87					-			-				2,422,545,250.92	113,333,450,481.95	-	
		33,985,904,694.53															
	GRAND TOTAL:-	**168,829,084,032.93**	**158,027,390.90**	**998,656,554.94**	**1,883,399,665.31**	**2,688,810.00**	**10,644,488,121.95**	**149,120,502.45**	**665,100,967.80**	**1,074,689,032.71**	**159,529,868.44**	**515,098,116.04**	**612,391,988.23**	**4,517,058,040.79**	**113,364,097,957.48**	**32,072,816.36**	**66,759,505.00**

Internally Generated Revenue (IGR) of the Federal Government are generated by Ministries, Departments and Agencies (MDA). As required by Section 80 of the 1999 Constitution of the Federal Republic of Nigeria, all IGR are paid into the Consolidated Revenue Fund. However, accounting for the IGR is done at the various MDA

NOTE 3A

DETAILS OF OTHER RECURRENT REVENUE OF THE FEDERAL GOVERNMENT FOR THE PERIOD ENDED 31ST DECEMBER, 2013

		ACTUAL'2012	BUDGET '2012
A	**Other Revenue Souces of the FGN**		
	5% Sugar Levy Pool Accouns		1,158,053,726.77
	10% Iron/Steel Levy	1,060,904,694.53	1,815,084,209.06
	10% Levy on Rice Import Account	27,099,000,000.00	27,099,257,243.60
	100% Ciggarrete Levy	5,826,000,000.00	5,826,270,304.13
	Monetisation Proceed (MVA)		33,001,531.07
	MOFI		5,000,231.98
	Imp. Committee on FGN landed Properties		6,144,285,058.11
	FGN FCT House Sales Proceeds		168,007,794.56
	Privatisation Proceeds		24,001,113.51
	EFCC Recovery Funds		836,038,787.20
	Sub-Total of Special Accounts	33,985,904,694.53	43,109,000,000.00
	UNSPENT BALANCE B/F		306,788,000,000.00
B	**Special Revenue to Finance Deficit in Budget**		
	Privatisation Proceeds		10,000,000,000.00
	FGN Share of Signature Bonus		75,000,000,000.00
	Share of Stabilisation Fund Account		306,756,000,000.00
	Recurrent Aid and Grants		
	Recurrent Aid and Grants/ INEC	54,757,840.00	
	Recurrent Aid and Grants/FED. MIN. OF EDUCATION	481,705.00	
	Recurrent Aid and Grants/HOCSF	11,519,960.00	
	GRAND TOTAL	**34,052,664,199.53**	**741,653,000,000.00**

NOTE 4

PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		N	N	N	N	N	%
	ADMINISTRATIVE SECTOR						
1	STATE HOUSE	874,882,059.60	1,622,810,175.05	1,622,810,175.05		747,928,115.45	53.91
2	NATIONAL BOUNDARY COMMISSION	263,028,869.58	327,350,022.06	327,350,022.06		64,321,152.48	80.35
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	130,696,272.06	173,753,597.89	173,753,597.89		43,057,325.83	75.22
4	BUREAU OF PUBLIC PROCUREMENT	289,155,919.95	374,898,812.88	374,898,812.88		85,742,892.93	77.13
5	MINISTRY OF SPECIAL DUTIES	56,930,515.38	163,457,895.03	163,457,895.03		106,527,379.65	34.83
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	928,993,297.72	1,523,242,463.81	1,523,242,463.81		594,249,166.09	60.99
7	FEDERAL ROAD SAFETY COMMISSION	4,844,408,613.72	26,512,085,151.31	26,512,085,151.31		21,667,676,537.59	18.27
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	146,363,252.17	244,496,255.16	244,496,255.16		98,133,002.99	59.86
9	NATIONAL COMMISSION FOR REFUGEES	124,869,229.85	147,593,241.78	147,593,241.78		22,724,011.93	84.60
10	CODE OF CONDUCT TRIBUNAL	225,287,864.94	260,277,774.00	260,277,774.00		34,989,909.06	86.56
11	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	228,502,397.90	415,537,064.66	415,537,064.66		187,034,666.76	54.99
12	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	682,605,874.66	753,334,463.50	753,334,463.50		70,728,588.84	90.61
13	NATIONAL HAJ COMMISSION OF NIGERIA	130,027,722.09	159,130,282.82	159,130,282.82		29,102,560.73	81.71
14	NIGERIA CHRISTIAN PILGRIM COMMISSION	106,146,931.61	111,017,953.56	111,017,953.56		4,871,021.95	95.61
15	NATIONAL ASSEMBLY- MANAGEMENT	5,011,547,881.64	5,813,481,709.00	5,813,481,709.00		801,933,827.36	86.21
16	NASS- SENATE	1,856,510,517.00	1,856,510,517.00	1,856,510,517.00		0.00	100.00
17	NASS- HOUSE OF REPRESENTATIVES	4,923,743,127.00	4,923,743,127.00	4,923,743,127.00		0.00	100.00
18	NATIONAL ASSEMBLY SERVICE COMMISSION	497,128,451.88	681,173,596.00	681,173,596.00		184,045,144.12	72.98
19	LEGISLATIVE AIDES	8,291,036,161.00	8,381,789,052.00	8,381,789,052.00		90,752,891.00	98.92
20	SECRETARY TO GOVERNMENT OF THE FEDERATION	3,289,042,565.61	3,298,359,243.39	3,298,359,243.39		9,316,677.78	99.72
21	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	13,823,431,301.27	20,743,089,289.82	20,743,089,289.82		6,919,657,988.55	66.64
22	DEFENCE HEADQUARTERS(DHQ)	224,578,703.80	224,584,500.00	224,584,500.00		5,796.20	100.00
23	NIGERIAN ARMY	107,812,739,081.97	111,221,749,554.55	111,221,749,554.55		3,409,010,472.58	96.93
24	NIGERIAN NAVY	49,064,083,284.89	50,207,898,515.86	50,207,898,515.86		1,143,815,230.97	97.72
25	NIGERIAN AIRFORCE	50,528,131,868.01	51,360,240,563.60	51,360,240,563.60		832,108,695.59	98.38
26	NIGERIA DEFENCE ACADEMY	5,195,164,842.09	5,513,310,522.24	5,513,310,522.24		318,145,680.15	94.23
27	NIGERIAN DEFENCE COLLEGE	1,822,180,896.85	1,823,169,486.39	1,823,169,486.39		988,589.54	99.95
28	COMMAND AND STAFF COLLEGE, JAJI	646,922,072.89	647,252,492.40	647,252,492.40		330,419.51	99.95
29	NIG. ARMED FORCES RESETTLEMENT CENTRE	2,371,747,782.75	2,371,967,781.00	2,371,967,781.00		219,998.25	99.99
30	DEFENCE INTELLEGENCE AGENCY	4,651,092,071.50	5,022,846,103.96	5,022,846,103.96		371,754,032.46	92.60
31	DEFENCE MISSIONS	3,255,757,675.76	3,846,239,490.41	3,846,239,490.41		590,481,814.65	84.65
32	FEDERAL MINISTRY OF FOREIGN AFFAIRS	3,040,621,026.83	3,180,615,215.49	3,180,615,215.49		139,994,188.66	95.60
33	OVERSEAS MISSION	13,199,050,646.00	13,199,055,645.00	13,199,055,645.00		4,999.00	100.00
34	FEDERAL MINISTRY OF INFORMATION	2,316,363,702.93	3,157,482,138.00	3,157,482,138.00		841,118,435.07	73.36
35	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	194,254,458.85	453,094,555.04	453,094,555.04		258,840,096.19	42.87
36	MINISTRY OF INTERIOR	655,993,097.92	934,273,072.60	934,273,072.60		278,279,974.68	70.21
37	NIGERIAN PRISONS SERVICE(NPS)	44,684,687,629.58	45,919,090,243.16	45,919,090,243.16		1,234,402,613.58	97.31
38	NIGERIAN IMMIGRATION SERVICE(NIS)	30,237,782,920.79	35,653,990,491.21	35,653,990,491.21		5,416,207,570.42	84.81
39	NATIONAL SECURITY & CIVIL DEFENCE CORPS	47,512,277,509.51	52,469,331,153.07	52,469,331,153.07		4,957,053,643.56	90.55
40	IMMIGRATION, PRISONS & NSCDC BOARD	110,965,084.31	111,879,323.31	111,879,323.31		914,239.00	99.18
41	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	425,091,770.29	1,292,840,214.08	1,292,840,214.08		867,748,443.79	32.88
42	FEDERAL FIRE SERVICE	1,605,210,435.17	1,776,178,103.91	1,776,178,103.91		170,967,668.74	90.37
43	POLICE SERVICE COMMISSION	364,833,215.47	466,447,885.24	466,447,885.24		101,614,669.77	78.22

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		N	N	N	N	N	%
44	POLICE PENSION BOARD	168,108,408.89	217,709,026.68	217,709,026.68		49,600,617.79	77.22
45	POLICE FORMATION AND COMMAND	258,737,960,377.71	290,713,993,402.62	290,713,993,402.62		31,976,033,024.91	89.00
46	FEDERAL MINISTRY OF POLICE AFFAIRS	1,491,955,971.82	2,709,513,387.10	2,709,513,387.10		1,217,557,415.28	55.06
47	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,723,549,197.47	3,317,949,416.16	3,317,949,416.16		594,400,218.69	82.09
48	FEDERAL STAFF HOUSING LOAN BOARD	101,153,841.16	166,161,946.01	166,161,946.01		65,008,104.85	60.88
49	PUBLIC SERVICE INSTITUTE	34,948,408.87	129,412,666.30	129,412,666.30		94,464,257.43	27.01
50	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,302,126,839.43	1,575,611,193.00	1,575,611,193.00		273,484,353.57	82.64
51	PUBLIC COMPLIANTS COMMISSION	2,155,004,486.93	2,158,707,236.93	2,158,707,236.93		3,702,750.00	99.83
52	FEDERAL CIVIL SERVICE COMMISSION	665,890,228.49	682,336,697.11	682,336,697.11		16,446,468.62	97.59
53	INDEPENDENT NATION ELECTORAL COMMISSION	11,718,646,257.77	14,193,802,352.19	14,193,802,352.19		2,475,156,094.42	82.56
54	FEDERAL CHARACTER COMMISSION	1,747,763,768.61	1,808,022,076.95	1,808,022,076.95		60,258,308.34	96.67
55	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	39,422,396.24	44,172,437.77	44,172,437.77		4,750,041.53	89.25
56	NATIONAL LOTTERY REGULATORY COMMISSION	704,240,141.18	704,240,141.19	704,240,141.19		0.01	100.00
	ECONOMIC SECTOR						
61	FEDERAL MINISTRY OF WATER RESOURCES	401,795,533.03	1,234,569,031.67	1,234,569,031.67		832,773,498.64	32.55
62	FEDERAL MINISTRY OF AGRICULTURE	5,884,455,908.95	7,447,973,963.00	7,447,973,963.00		1,563,518,054.05	79.01
63	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	369,590,196.73	546,734,050.00	546,734,050.00		177,143,853.27	67.60
64	NATIONAL AGRICULTURAL SEEDS COUNCIL	496,692,152.32	616,228,146.35	616,228,146.35		119,535,994.03	80.60
65	NIGERIA AGRICULTURAL QURANTINE SERVICE	581,536,203.65	830,354,574.17	830,354,574.17		248,818,370.52	70.03
66	NIGERIA HYDROLOGICAL SERVICE AGENCY	244,035,978.67	244,058,977.94	244,058,977.94		22,999.27	99.99
67	FEDERAL MINISTRY OF FINANCE	915,214,730.90	915,940,997.00	915,940,997.00		726,266.10	99.92
68	DEBT MANAGEMENT OFFICE	432,230,718.00	503,760,120.72	503,760,120.72		71,529,402.72	85.80
69	BUDGET OFFICE OF THE FEDERATION	354,992,856.80	355,794,290.10	355,794,290.10		801,433.30	99.77
70	INVESTMENT AND SECURITIES TRIBUNAL	288,157,557.51	353,851,548.00	353,851,548.00		65,693,990.49	81.43
71	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,441,578,392.25	2,444,056,055.17	2,444,056,055.17		2,477,662.92	99.90
73	NIGERIA CUSTOM SERVICE	36,240,341,512.46	42,984,625,779.08	42,984,625,779.08		6,744,284,266.62	84.31
74	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,590,096,554.49	2,446,222,446.00	2,446,222,446.00		856,125,891.51	65.00
75	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	49,130,600.73	55,241,819.80	55,241,819.80		6,111,219.07	88.94
76	MIN. OF EMP, LABOUR AND PRODUCTIVITY	977,011,584.67	1,410,185,441.76	1,410,185,441.76		433,173,857.09	69.28
77	INDUSTRIAL ARBITRATION PANEL	292,065,410.43	352,088,850.47	352,088,850.47		60,023,440.04	82.95
78	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	272,784,270.62	575,616,034.68	575,616,034.68		302,831,764.06	47.39
79	NATURAL MEDICINE DEV. AGENCY	161,482,785.23	189,377,061.86	189,377,061.86		27,894,276.63	85.27
80	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	998,713,169.87	999,331,350.21	999,331,350.21		618,180.34	99.94
81	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	134,979,923.58	163,505,995.92	163,505,995.92		28,526,072.34	82.55
82	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	205,278,436.83	1,039,681,222.56	1,039,681,222.56		834,402,785.73	19.74
83	FEDERAL MINISTRY OF TRANSPORT	558,734,496.89	686,967,396.56	686,967,396.56		128,232,899.67	81.33
84	MINISTRY OF AVIATION	471,531,315.22	537,969,248.27	537,969,248.27		66,437,933.05	87.65
85	FEDERAL MINISTRY OF POWER	462,068,602.80	537,171,915.41	537,171,915.41		75,103,312.61	86.02
86	FEDERAL MINISTRY OF PETROLEUM RESOURCES	494,556,631.98	581,504,951.15	581,504,951.15		86,948,319.17	85.05
87	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	27,233,618,931.80	30,399,182,331.11	30,399,182,331.11		3,165,563,399.31	89.59
88	MINISTRY OF MINES AND STEEL	595,653,891.15	786,574,160.03	786,574,160.03		190,920,268.88	75.73
89	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	164,319,159.76	341,972,386.57	341,972,386.57		177,653,226.81	48.05
90	NIGERIA GEOLOGICAL SURVEY AGENCY	859,293,821.99	1,067,455,000.43	1,067,455,000.43		208,161,178.44	80.50
91	NIGERIA MINING CADASTRE OFFICE	34,795,064.50	158,846,623.74	158,846,623.74		124,051,559.24	21.90
92	FEDERAL MINISTRY OF WORKS,	3,679,164,091.08	3,748,648,063.20	3,748,648,063.20		69,483,972.12	98.15
93	SURVEY-GENERAL OF THE FEDERATION	766,707,776.25	766,800,097.49	766,800,097.49		92,321.24	99.99
94	FEDERAL ROADS MAINTENANCE AGENCY	1,427,096,558.18	1,585,614,547.28	1,585,614,547.28		158,517,989.10	90.00
95	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	2,012,097,881.85	5,803,793,227.35	5,803,793,227.35		3,791,695,345.50	34.67
96	FEDERAL MINISTRY OF CULTURE & TOURISM	325,655,601.48	523,568,917.00	523,568,917.00		197,913,315.52	62.20
97	NATIONAL PLANNING COMMISSION	319,555,304.55	364,714,055.64	364,714,055.64		45,158,751.09	87.62
98	NATIONAL SALARIES, INCOMES AND WAGES COMM	496,418,918.32	519,470,793.67	519,470,793.67		23,051,875.35	95.56

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		N	N	N	N	N	%
99	REVENUE MOB. ALLOCATION & FISCAL COMMISSION	1,299,923,346.88	1,558,209,150.03	1,558,209,150.03		258,285,803.15	83.42
100	FISCAL RESPONSIBILITY COMMISSION	185,900,488.56	251,144,442.70	251,144,442.70		65,243,954.14	74.02
101	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	266,996,304.35	283,503,789.54	283,503,789.54		16,507,485.19	94.18
102	NATIONAL BUREAU OF STASTICS	2,864,849,924.66	2,991,715,056.51	2,991,715,056.51		126,865,131.85	95.76
						0.00	#DIV/0!
	LAW & JUSTICES SECTOR						
103	NATIONAL JUDICIAL COUNCIL - ABUJA	8,363,600,277.02	9,595,701,707.17	9,595,701,707.17		1,232,101,430.15	87.16
104	SUPREME COURT OF NIGERIA	1,047,272,917.34	1,048,596,947.98	1,048,596,947.98		1,324,030.64	99.87
105	COURT OF APPEAL, ABUJA	1,859,836,983.24	2,044,852,579.26	2,044,852,579.26		185,015,596.02	90.95
106	FEDERAL HIGH COURT-LAGOS	2,243,188,665.60	2,247,970,239.35	2,247,970,239.35		4,781,573.75	99.79
107	FCT. HIGH COURT OF JUSTICE, ABUJA	1,515,370,921.21	1,515,644,250.30	1,515,644,250.30		273,329.09	99.98
108	SHARIA COURT OF APPEAL, ABUJA	587,088,724.39	733,210,672.38	733,210,672.38		146,121,947.99	80.07
109	CUSTOMARY COURT OF APPEAL, ABUJA	998,883,182.93	1,241,742,580.64	1,241,742,580.64		242,859,397.71	80.44
110	NATIONAL INDUSTRIAL COURT	861,061,923.26	861,241,930.70	861,241,930.70		180,007.44	99.98
111	NATIONAL JUDICIAL INSTITUTE - ABUJA	422,698,316.69	426,483,018.00	426,483,018.00		3,784,701.31	99.11
112	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	376,815,712.99	413,472,778.00	413,472,778.00		36,657,065.01	91.13
113	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	218,726,775.14	219,520,539.40	219,520,539.40		793,764.26	99.64
114	FEDERAL MINISTRY OF JUSTICE	1,341,160,641.94	1,686,161,998.80	1,686,161,998.80		345,001,356.86	79.54
115	NAT.HUMAN RIGHTS COMMISSION	253,334,088.43	495,183,220.00	495,183,220.00		241,849,131.57	51.16
116	CODE OF CONDUCT BUREAU	836,747,469.53	1,086,784,090.21	1,086,784,090.21		250,036,620.68	76.99
						0.00	#DIV/0!
	REGIONAL SECTOR						
117	NIGER DELTA AFFAIRS	264,069,479.87	816,371,793.90	816,371,793.90		552,302,314.03	32.35
	SOCIAL SECTOR						
118	MINSTRY OF YOUTH DEVELOPMENT	281,171,472.41	490,792,784.06	490,792,784.06		209,621,311.65	57.29
119	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	714,437,935.41	823,047,807.05	823,047,807.05		108,609,871.64	86.80
120	FEDERAL MINISTRY OF WOMEN AFFAIRS	429,149,748.10	704,923,472.77	704,923,472.77		275,773,724.67	60.88
121	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	164,549,988.59	177,929,604.60	177,929,604.60		13,379,616.01	92.48
122	FEDERAL MINISTRY OF EDUCATION	3,046,179,739.19	3,047,733,673.79	3,047,733,673.79		1,553,934.60	99.95
123	UNITY SCHOOLS (TOTAL)	13,420,697,426.05	17,545,934,402.07	17,545,934,402.07		4,125,236,976.02	76.49
124	FEDERAL MINISTRY OF HEALTH	3,855,917,012.13	3,860,783,858.67	3,860,783,858.67		4,866,846.54	99.87
125	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	381,590,339.43	454,537,921.56	454,537,921.56		72,947,582.13	83.95
126	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	176,164,012.12	290,743,180.95	290,743,180.95		114,579,168.83	60.59
127	FEDERAL MINISTRY OF ENVIRONMENT	1,515,621,250.44	2,469,335,880.15	2,469,335,880.15		953,714,629.71	61.38
128	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	530,196,837.02	568,133,227.92	568,133,227.92		37,936,390.90	93.32
129	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	1,861,081,411.18	2,117,090,967.61	2,117,090,967.61		256,009,556.43	87.91
130	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	157,587,430.91	157,587,430.91		157,587,430.91	0.00
131	NATIONAL SPORTS COMMISSION	855,244,708.36	1,149,987,250.00	1,149,987,250.00		294,742,541.64	74.37
132	NATIONAL POPULATION COMMISSION	3,933,730,968.10	6,570,882,330.90	6,570,882,330.90		2,637,151,362.80	59.87
						0.00	#DIV/0!
	TOTAL:-	**848,441,330,447.44**	**971,828,706,767.49**	**971,828,706,767.49**	**0.00**	**123,387,376,320.04**	

*** No Financial Report from Federal Inland Revenue Service for Consolidation**

NOTE: Amount Paid as Salaries include Charges on the Consoldiated Revenue Fund (CRF) as Details in Note 4A

The Schedule of Personel Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding to Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention. Some of the MDA are paid from the Centralised Payroll System- Intergrated Personnel Payroll Information System (IPPIS)

NOTE 4A

DETAILS OF SALARIES AND WAGES OF CONSOLIDATED REVENUE FUND (CRF) CHARGES FOR THE YEAR ENDED 31ST DECEMBER, 2012

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)
	N	N	N	N	N
SALARIES AND WAGES-					
Auditor General of the Federation	16,659,331.92	16,659,331.92	16,659,331.92		0.00
Federal Civil Service Commission	131,676,963.51	131,676,963.51	131,676,963.51		0.00
Independent National Electoral Commission	623,490,927.18	623,490,927.18	623,490,927.18		0.00
Police Command and Formation	77,671,492.33	77,671,492.33	77,671,492.33		0.00
Code of Conduct Bureau	116,696,784.96	116,696,784.96	116,696,784.96		0.00
Code of Conduct Tribunal	43,289,402.16	43,289,402.16	43,289,402.16		0.00
National Salaries Income & Wages Commission	45,420,038.00	45,420,038.00	45,420,038.00		0.00
Revenue Mobilisation Alloc. And Fiscal Commission	436,462,794.38	436,462,794.38	436,462,794.38		0.00
National Human Rights Commission	11,458,896.72	11,458,896.72	11,458,896.72		0.00
Industrial Arbitration Panel	189,421,416.18	189,421,416.18	189,421,416.18		0.00
Investments and Securities Tribunal	353,851,548.00	353,851,548.00	353,851,548.00		0.00
Federal Character Commission	440,800,822.00	440,800,822.00	440,800,822.00		0.00
Police Service Commission	466,447,885.00	466,447,885.00	466,447,885.00		0.00
Immigration Prison Service Board	22,512,170.00	22,512,170.00	22,512,170.00		0.00
Sub-total	**2,975,860,472.34**	**2,975,860,472.34**	**2,975,860,472.34**	**0.00**	**0.00**
Salraries and Wages-Judiciary:					
National judicial Council	7,529,450,940.03	7,529,450,940.03	7,529,450,940.03		0.00
Supreme Court of Nigeria	169,079,766.72	169,079,766.72	169,079,766.72		0.00
Court of Appeal	676,299,420.74	676,299,420.74	676,299,420.74		0.00
Federal High Court, Lagos	507,377,372.22	507,377,372.22	507,377,372.22		0.00
FCT. High Court of Justice, Abuja	321,956,531.88	321,956,531.88	321,956,531.88		0.00
Sharia Court of Appeal, Abuja	65,828,745.82	65,828,745.82	65,828,745.82		0.00
Customary Court of Appeal, Abuja	57,707,419.36	57,707,419.36	57,707,419.36		0.00
National Industrial Court	98,327,423.04	98,327,423.04	98,327,423.04		0.00
National Judicial Institute	11,016,982.00	11,016,982.00	11,016,982.00		0.00
FCT. Judicial Service Committee, Abuja	15,073,365.60	15,073,365.60	15,073,365.60		0.00
Federal Judicial Service Commission	55,266,698.01	55,266,698.01	55,266,698.01		0.00
Sub-total	**9,507,384,665.42**	**9,507,384,665.42**	**9,507,384,665.42**	**0.00**	**0.00**
Grand Total	**12,483,245,137.76**	**12,483,245,137.76**	**12,483,245,137.76**	**0.00**	**0.00**

The Constitution of the Federal Republic of Nigeria requires that the Salaries and Allowances of Officers listed here are a direct charge on the Consolidated Revenue Fund (CRF). Thus their Salaries and Allowances are a disclosure in the Financial Statements.

NOTE 5

SCHEDULE OF FEDERAL GOVERNMENT EMPLOYER'S CONTRIBUTION TO PENSION

FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/NO	MONTHS	CIVILIANS	MILITARY	MONTHLY TOTAL
		=N=	=N=	=N=
1	JANUARY	3,914,810,000.00	1,522,092,569.00	5,436,902,569.00
2	FEBRUARY	3,878,556,263.00	1,522,092,569.00	5,400,648,832.00
3	MARCH	3,802,893,499.00	1,522,092,569.00	5,324,986,068.00
4	APRIL	3,844,315,634.56	1,522,092,569.00	5,366,408,203.56
5	MAY	3,831,469,378.56	1,522,092,569.00	5,353,561,947.56
6	JUNE	3,754,252,607.00	1,522,092,569.00	5,276,345,176.00
7	JULY	3,627,760,214.00	1,522,092,569.00	5,149,852,783.00
8	AUGUST	3,639,353,542.30	1,522,092,569.00	5,161,446,111.30
9	SEPTEMBER	3,633,556,878.22	1,522,092,569.00	5,155,649,447.22
10	OCTOBER	3,614,196,994.34	1,409,262,682.00	5,023,459,676.34
11	NOVEMBER	3,614,196,994.34	1,409,262,682.00	5,023,459,676.34
12	DECEMBER	3,616,090,897.38	1,409,262,682.00	5,025,353,579.38
	TOTAL	**44,771,452,902.70**	**17,926,621,167.00**	**62,698,074,069.70**

The Pension Reform Act 2004 requires that the Federal Government make contribution of 7.5% for Public Servants and 12.5% for the Miltary of the total Personnel Cost on a monthly basis. The amount are usually a charge on the Consolidated Revenue Fund (CRF).

NOTE 6

OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
		N	N	N	N	%
	ADMINISTRATIVE SECTOR					
1	STATE HOUSE	7,780,165,400.91	8,185,686,441.63	8,185,686,441.63	405,521,040.72	95.05
2	NATIONAL BOUNDARY COMMISSION	95,356,354.82	96,356,354.82	96,356,354.82	1,000,000.00	98.96
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	102,425,906.62	103,086,898.57	103,086,898.57	660,991.95	99.36
4	BUREAU OF PUBLIC PROCUREMENT	521,872,201.46	521,915,232.34	521,915,232.34	43,030.88	99.99
5	MINISTRY OF SPECIAL DUTIES	157,720,609.81	158,277,216.99	158,277,216.99	556,607.18	99.65
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	561,561,668.60	562,127,061.11	562,127,061.11	565,392.51	99.90
7	FEDERAL ROAD SAFETY COMMISSION	1,343,795,882.91	1,344,074,559.60	1,344,074,559.60	278,676.69	99.98
8	NATIONAL COMMISSION FOR REFUGEES	122,783,204.01	123,739,455.11	123,739,455.11	956,251.10	99.23
9	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	552,590,772.69	572,581,452.85	572,581,452.85	19,990,680.16	96.51
10	CODE OF CONDUCT TRIBUNAL	96,900,649.05	139,492,962.51	139,492,962.51	42,592,313.46	69.47
11	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	240,543,539.22	240,574,018.17	240,574,018.17	30,478.95	99.99
12	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	306,545,344.26	326,297,483.69	326,297,483.69	19,752,139.43	93.95
13	NATIONAL HAJ COMMISSION OF NIGERIA	360,163,644.78	367,843,780.73	367,843,780.73	7,680,135.95	97.91
14	NIGERIA CHRISTIAN PILGRIM COMMISSION	253,681,203.29	273,182,074.19	273,182,074.19	19,500,870.90	92.86
15	NATIONAL ASSEMBLY- MANAGEMENT	5,928,616,478.03	5,928,650,029.00	5,928,650,029.00	33,550.97	100.00
16	NASS- SENATE	31,716,489,618.00	31,716,489,618.00	31,716,489,618.00	-	100.00
17	NASS- HOUSE OF REPRESENTATIVES	48,053,300,000.00	48,053,300,000.00	48,053,300,000.00	-	100.00
18	NATIONAL ASSEMBLY SERVICE COMMISSION	1,326,814,099.95	1,398,587,309.00	1,398,587,309.00	71,773,209.05	94.87
19	LEGISLATIVE AIDES	3,855,000,000.00	3,855,000,000.00	3,855,000,000.00	-	100.00
20	SENATE COMMITTEE ON PUBLIC ACCOUNTS	149,975,345.00	150,000,000.00	150,000,000.00	24,655.00	99.98
21	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	179,933,586.00	180,000,000.00	180,000,000.00	66,414.00	99.96
22	GENERAL SERVICE OFFICE	11,006,682,497.83	11,006,708,059.00	11,006,708,059.00	25,561.17	100.00
23	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,382,932,939.90	3,151,318,031.62	3,151,318,031.62	768,385,091.72	75.62
24	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,928,755,805.29	4,372,060,650.36	4,372,060,650.36	2,443,304,845.07	44.12
25	DEFENCE HEADQUARTERS(DHQ)	2,017,695,980.64	2,967,984,676.14	2,967,984,676.14	950,288,695.50	67.98
26	NIGERIAN ARMY	6,504,293,081.07	9,936,531,854.97	9,936,531,854.97	3,432,238,773.90	65.46
27	NIGERIAN NAVY	9,965,725,111.97	12,012,320,855.82	12,012,320,855.82	2,046,595,743.85	82.96
28	NIGERIAN AIRFORCE	12,258,342,415.03	16,109,857,433.07	16,109,857,433.07	3,851,515,018.04	76.09
29	NIGERIA DEFENCE ACADEMY	2,006,999,977.41	2,006,999,999.83	2,006,999,999.83	22.42	100.00
30	NIGERIAN DEFENCE COLLEGE	2,552,899,073.61	2,602,248,213.81	2,602,248,213.81	49,349,140.20	98.10
31	COMMAND AND STAFF COLLEGE, JAJI	1,750,492,552.86	1,751,787,553.65	1,751,787,553.65	1,295,000.79	99.93
32	NIG. ARMED FORCES RESETTLEMENT CENTRE	150,889,688.80	150,889,771.16	150,889,771.16	82.36	100.00
33	DEFENCE INTELLEGENCE AGENCY	2,194,112,218.45	2,195,335,136.24	2,195,335,136.24	1,222,917.79	99.94
34	DEFENCE INTELLIGENT SCHOOL	530,915,375.13	531,102,768.38	531,102,768.38	187,393.26	99.96
35	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	79,036,056.67	110,481,199.81	110,481,199.81	31,445,143.14	71.54
36	DEFENCE MISSIONS	5,097,746,439.51	7,200,466,422.36	7,200,466,422.36	2,102,719,982.85	70.80
37	DIRECTORATE OF MILITARY PENSION	180,284,553.59	180,293,523.55	180,293,523.55	8,969.96	100.00
38	FEDERAL MINISTRY OF FOREIGN AFFAIRS	5,791,512,006.25	5,964,512,006.25	5,964,512,006.25	173,000,000.00	97.10
39	OVERSEAS MISSION	13,998,343,046.02	13,999,338,046.02	13,999,338,046.02	995,000.00	99.99
40	FEDERAL MINISTRY OF INFORMATION -HQTRS	470,876,382.12	971,902,903.92	971,902,903.92	501,026,521.80	48.45

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
		N	N	N	N	%
41	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	310,943,022.31	440,227,995.14	440,227,995.14	129,284,972.83	70.63
42	MINISTRY OF INTERIOR	469,542,947.70	525,280,038.13	525,280,038.13	55,737,090.43	89.39
43	NIGERIAN PRISONS SERVICE(NPS)	7,806,071,250.89	7,811,696,338.25	7,811,696,338.25	5,625,087.35	99.93
44	NIGERIAN IMMIGRATION SERVICE(NIS)	1,988,682,161.84	2,029,494,887.00	2,029,494,887.00	40,812,725.16	97.99
45	NATIONAL SECURITY & CIVIL DEFENCE CORPS	2,712,747,127.98	2,712,832,550.30	2,712,832,550.30	85,422.32	100.00
46	IMMIGRATION, PRISONS & NSCDC BOARD	47,189,073.40	47,396,369.63	47,396,369.63	207,296.23	99.56
47	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	43,207,279.97	44,152,859.34	44,152,859.34	945,579.37	97.86
48	FEDERAL FIRE SERVICE	430,117,671.19	435,988,000.29	435,988,000.29	5,870,329.10	98.65
49	POLICE SERVICE COMMISSION	278,237,605.06	281,607,893.19	281,607,893.19	3,370,288.13	98.80
50	POLICE PENSION BOARD	40,757,776.69	41,813,581.36	41,813,581.36	1,055,804.67	97.47
51	POLICE FORMATION AND COMMAND	8,100,844,121.37	8,103,952,375.00	8,103,952,375.00	3,108,253.63	99.96
52	MINISTRY OF POLICE AFFAIRS	356,951,696.67	365,056,549.20	365,056,549.20	8,104,852.53	97.78
53	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	1,586,598,236.57	1,588,932,882.72	1,588,932,882.72	2,334,646.15	99.85
54	FEDERALSTAFF HOUSING LOAN BOARD	105,176,838.97	133,533,911.96	133,533,911.96	28,357,072.99	78.76
55	PUBLIC SERVICE INSTITUTE	149,966,559.85	154,443,192.99	154,443,192.99	4,476,633.14	97.10
56	OFFICE OF THE AUDITOR-GENERAL OF FED.	932,010,123.43	932,674,120.63	932,674,120.63	663,997.20	99.93
57	PUBLIC COMPLIANTS COMMISSION	307,090,718.10	355,100,468.67	355,100,468.67	48,009,750.57	86.48
58	FEDERAL CIVIL SERVICE COMMISSION	507,928,788.39	507,935,797.98	507,935,797.98	7,009.59	100.00
59	INDEPENDENT NATION ELECTORAL COMMISSION	11,722,328,415.21	11,773,542,967.44	11,773,542,967.44	51,214,552.23	99.57
60	FEDERAL CHARACTER COMMISSION	336,904,675.93	341,443,031.03	341,443,031.03	4,538,355.10	98.67
61	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	75,202,669.04	75,318,756.15	75,318,756.15	116,087.11	99.85
62	NATIONAL LOTTERY REGULATORY COMMISSION	231,354,836.75	231,664,789.49	231,664,789.49	309,952.74	99.87
	ECONOMIC SECTOR					
63	FEDERAL MINISTRY OF WATER RESOURCES	341,914,205.20	419,130,334.99	419,130,334.99	77,216,129.79	81.58
64	FEDERAL MINISTRY OF AGRICULTURE	204,159,991.10	208,640,774.56	208,640,774.56	4,480,783.46	97.85
65	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	143,510,320.40	143,586,702.00	143,586,702.00	76,381.60	99.95
66	NATIONAL AGRICULTURAL SEEDS COUNCIL	72,848,530.00	72,848,530.00	72,848,530.00	-	100.00
67	NIGERIA AGRICULTURAL QURANTINE SERVICE	123,977,239.79	126,672,454.00	126,672,454.00	2,695,214.21	97.87
68	NIGERIA HYDROLOGICAL SERVICE AGENCY	76,602,638.84	81,946,425.65	81,946,425.65	5,343,786.81	93.48
69	FEDERAL MINISTRY OF FINANCE	1,990,254,876.72	1,990,743,055.34	1,990,743,055.34	488,178.62	99.98
70	DEBT MANAGEMENT OFFICE	201,694,480.54	201,705,371.51	201,705,371.51	10,890.97	99.99
71	BUDGET OFFICE OF THE FEDERATION	853,425,847.98	854,096,852.86	854,096,852.86	671,004.88	99.92
72	INVESTMENT AND SECURITIES TRIBUNAL	248,503,991.44	269,706,349.58	269,706,349.58	21,202,358.14	92.14
73	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,299,973,298.35	1,946,436,649.26	1,946,436,649.26	646,463,350.91	66.79
74	NIGERIA CUSTOM SERVICE	16,850,904,029.50	20,210,474,220.92	20,210,474,220.92	3,359,570,191.42	83.38
75	FEDERAL MINISTRY OF TRADE & INVESTMENT	791,216,635.75	858,964,597.53	858,964,597.53	67,747,961.78	92.11
76	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	31,255,342.80	31,280,869.34	31,280,869.34	25,526.54	99.92
77	MIN. OF EMP, LABOUR AND PRODUCTIVITY	552,684,602.21	641,082,388.63	641,082,388.63	88,397,786.42	86.21
78	INDUSTRIAL ARBITRATION PANEL	68,185,403.90	69,109,561.63	69,109,561.63	924,157.73	98.66
79	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	425,359,990.70	516,911,759.16	516,911,759.16	91,551,768.46	82.29
80	NATURAL MEDICINE DEV. AGENCY	107,673,244.29	116,007,830.75	116,007,830.75	8,334,586.46	92.82
81	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	263,776,613.50	265,873,443.00	265,873,443.00	2,096,829.50	99.21
82	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	17,919,773.58	198,654,601.25	198,654,601.25	180,734,827.67	9.02

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
		₦	₦	₦	₦	%
83	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	123,172,387.62	124,025,455.75	124,025,455.75	853,068.13	99.31
84	FEDERAL MINISTRY OF TRANSPORT	293,977,271.70	382,001,271.88	382,001,271.88	88,024,000.18	76.96
85	MINISTRY OF AVIATION	398,349,357.30	399,435,587.35	399,435,587.35	1,086,230.05	99.73
86	FEDERAL MINISTRY OF POWER	490,092,504.62	515,327,353.07	515,327,353.07	25,234,848.45	95.10
87	FEDERAL MINISTRY OF PETROLEUM RESOURCES	546,853,007.30	547,378,308.22	547,378,308.22	525,300.92	99.90
88	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	666,905,787.66	667,658,992.03	667,658,992.03	753,204.37	99.89
89	MINISTRY OF MINES AND STEEL	538,849,355.94	541,060,258.73	541,060,258.73	2,210,902.79	99.59
90	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	40,103,165.59	43,750,000.00	43,750,000.00	3,646,834.41	91.66
91	GEOLOGICAL SURVEY OF NIGERIA AGENCY	435,299,318.80	475,229,873.37	475,229,873.37	39,930,554.57	91.60
92	NIGERIA MINING CADASTRE OFFICE	321,540,234.33	323,750,000.00	323,750,000.00	2,209,765.67	99.32
93	FEDERAL MINISTRY OF WORKS	609,188,350.10	609,525,640.46	609,525,640.46	337,290.36	99.94
94	SURVEY-GENERAL OF THE FEDERATION	115,746,256.85	116,204,948.98	116,204,948.98	458,692.13	99.61
95	FEDERAL ROADS MAINTENANCE AGENCY	31,726,808,189.72	31,740,000,000.00	31,740,000,000.00	13,191,810.28	99.96
96	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	492,357,971.03	588,407,231.52	588,407,231.52	96,049,260.49	83.68
97	NATIONAL PLANNING COMMISSION	609,022,620.06	609,521,036.77	609,521,036.77	498,416.71	99.92
98	NATIONAL SALARIES, INCOMES AND WAGES COMM	151,704,849.17	151,911,948.15	151,911,948.15	207,098.98	99.86
99	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	389,214,378.70	426,999,987.08	426,999,987.08	37,785,608.38	91.15
100	FISCAL RESPONSIBILITY COMMISSION	293,765,645.58	303,723,960.14	303,723,960.14	9,958,314.56	96.72
101	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	94,948,172.33	95,421,254.81	95,421,254.81	473,082.48	99.50
102	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	376,418,854.06	378,608,607.84	378,608,607.84	2,189,753.78	99.42
103	NATIONAL BUREAU OF STASTICS	377,064,761.03	377,383,045.80	377,383,045.80	318,284.77	99.92
	LAW & JUSTICES SECTOR					
104	NATIONAL JUDICIAL COUNCIL - ABUJA	4,443,498,797.27	4,444,298,292.83	4,444,298,292.83	799,495.56	99.98
105	SUPREME COURT OF NIGERIA	2,293,759,854.48	2,415,735,136.88	2,415,735,136.88	121,975,282.40	94.95
106	COURT OF APPEAL, ABUJA	2,920,781,404.62	4,436,399,420.74	4,436,399,420.74	1,515,618,016.12	65.84
107	FEDERAL HIGH COURT-LAGOS	3,910,841,687.71	4,757,658,300.38	4,757,658,300.38	846,816,612.67	82.20
108	FCT. HIGH COURT OF JUSTICE, ABUJA	1,938,692,724.97	2,447,607,749.70	2,447,607,749.70	508,915,024.73	79.21
109	SHARIA COURT OF APPEAL, ABUJA	515,315,223.64	697,728,745.82	697,728,745.82	182,413,522.18	73.86
110	CUSTOMARY COURT OF APPEAL, ABUJA	667,522,829.72	709,707,419.36	709,707,419.36	42,184,589.64	94.06
111	NATIONAL INDUSTRIAL COURT	1,333,187,172.56	1,555,758,069.30	1,555,758,069.30	222,570,896.74	85.69
112	NATIONAL JUDICIAL INSTITUTE - ABUJA	927,772,757.28	928,516,982.00	928,516,982.00	744,224.72	99.92
113	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	880,179,459.25	916,407,122.00	916,407,122.00	36,227,662.75	96.05
114	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,223,904,064.20	1,250,479,460.60	1,250,479,460.60	26,575,396.40	97.87
115	FEDERAL MINISTRY OF JUSTICE	3,578,704,127.13	4,074,366,133.05	4,074,366,133.05	495,662,005.92	87.83
116	NAT.HUMAN RIGHTS COMMISSION	197,750,953.31	207,170,921.00	207,170,921.00	9,419,967.69	95.45
117	CODE OF CONDUCT BUREAU	277,135,207.02	323,573,580.91	323,573,580.91	46,438,373.89	85.65
	REGIONAL SECTOR					
118	NIGER DELTA AFFAIRS	1,373,919,013.67	1,408,325,147.56	1,408,325,147.56	34,406,133.89	97.56

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
		N	N	N	N	%
	SOCIAL SECTOR					
119	MINSTRY OF YOUTH DEVELOPMENT	567,064,462.00	622,843,469.07	622,843,469.07	55,779,007.07	91.04
120	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	117,847,703.53	119,306,190.91	119,306,190.91	1,458,487.38	98.78
121	FEDERAL MINISTRY OF WOMEN AFFAIRS	611,176,637.87	612,114,152.50	612,114,152.50	937,514.63	99.85
122	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	162,841,486.37	163,073,384.87	163,073,384.87	231,898.50	99.86
123	FEDERAL MINISTRY OF EDUCATION	823,390,658.72	826,495,551.60	826,495,551.60	3,104,892.88	99.62
124	UNITY SCHOOLS	9,765,196,938.18	9,770,940,761.01	9,770,940,761.01	5,743,822.83	99.94
125	FEDERAL MINISTRY OF HEALTH	675,345,015.41	748,362,746.25	748,362,746.25	73,017,730.84	90.24
126	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	18,187,653.74	18,218,753.41	18,218,753.41	31,099.67	99.83
127	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	60,928,569.92	61,250,000.00	61,250,000.00	321,430.08	99.48
128	FEDERAL MINISTRY OF ENVIRONMENT	492,331,423.69	519,639,477.27	519,639,477.27	27,308,053.58	94.74
129	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	264,717,143.65	267,613,142.80	267,613,142.80	2,895,999.15	98.92
130	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	326,559,709.40	327,468,145.18	327,468,145.18	908,435.78	99.72
131	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERI	17,441,876.66	65,732,732.64	65,732,732.64	48,290,855.98	26.53
132	NATIONAL SPORTS COMMISSION	4,072,186,286.23	4,093,114,456.14	4,093,114,456.14	20,928,169.91	99.49
133	NATIONAL POPULATION COMMISSION	209,346,187.58	359,120,287.62	359,120,287.62	149,774,100.04	58.29
		331,539,374,834.73	**358,243,713,677.47**	**358,243,713,677.47**	**26,704,338,842.73**	92.55

***** No Financial report from Federal Inland Revenue Service for Consolidation**

** The Schedule of Overhead Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention.

NOTE 7

DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES

(INCLUDING SERVICE WIDE VOTES)

FOR THE YEAR ENDED 31ST DECEMBER, 2012

	DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	PPLEMENTA BUDGET 2011	SAVINGS/ (EXCESS EXP.)
		₦	₦	₦	₦	₦
	Other CR F Charges-Pension & Gratuity					
1	Pension and Gratuity-Civilian (OHCSF)	5,220,414,219.04	17,000,000,000.00	17,000,000,000.00		11,779,585,780.96
2	Pension and Gratuity-Military (Military Pension)	81,736,338,428.25	59,610,358,279.00	59,610,358,279.00		-22,125,980,149.25
3	Pension and Gratuity-Police (PolIce Pension)	0.00	6,519,820,671.00	6,519,820,671.00		6,519,820,671.00
4	Pension and Gratuity-CIPPO (CIPPO)	8,027,405,032.66	8,640,000,000.00	8,640,000,000.00		612,594,967.34
5	Pension and Gratuity-National Assembly	1,761,822.00	0.00			-1,761,822.00
6	Pension and Gratuity-Judiciary	1,858,537,360.63	0.00			-1,858,537,360.63
7	Pension and Gratuity-(SSS & Nig Intelligence Agency)	2,809,681,212.00	11,238,724,840.00	11,238,724,840.00		8,429,043,628.00
8	Pension and Gratuity-Universities	3,465,408,657.81	13,000,000,000.00	13,000,000,000.00		9,534,591,342.19
9	Pension and Gratuity-Parastatals and Railways Pension	12,592,948,960.47	30,687,141,550.00	30,687,141,550.00		18,094,192,589.53
	Sub-total	115,712,495,692.86	**146,696,045,340.00**	**146,696,045,340.00**	**0.00**	
	SERVICE WIDE VOTES					
10	ARREARS OF PAYG PENSION	8,683,929,833.13	10,298,095,146.00	10,298,095,146.00		1,614,165,312.87
11	INCREASES IN PENSION RATES	675,000,000.00	9,700,000,000.00	9,700,000,000.00		9,025,000,000.00
12	IPPIS (OAGF AND HEAD OF SERVICE)	0.00	0.00			0.00
13	PAYMENT OF OUTSTANDING DEATH BENEFITS TO CIVIL SERVANTS	0.00	850,000,000.00	850,000,000.00		850,000,000.00
14	PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL	105,541,737,800.00	66,657,938,400.00	66,657,938,400.00		-38,883,799,400.00
15	ARREARS OF SALARY INCREASES OF 2010 (REDEMPTION FUND)	0.00	0.00			0.00
16	ARREARS OF POLICE DEATH BENEFITS (2004 - 2010)	0.00	3,500,000,000.00	3,500,000,000.00		3,500,000,000.00
17	ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)	0.00	1,350,000,000.00	1,350,000,000.00		1,350,000,000.00
18	GROUP LIFE INSURANCE FOR ALL MDAs	0.00	4,012,936,122.00	4,012,936,122.00		4,012,936,122.00
19	GROUP LIFE INSURANCE FOR THE NIGERIAN POLICE	0.00	2,800,363,878.00	2,800,363,878.00		2,800,363,878.00
20	GROUP LIFE INSURANCE FOR ARMED FORCES	0.00	1,897,184,735.00	1,897,184,735.00		1,897,184,735.00
21	ADMINISTRATION AND MONITORING (OHCSF)	0.00	36,000,000.00	36,000,000.00		36,000,000.00
22	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCL. 2011 ARREARS OF PROM. & PAYMENT OF NERC RETIRED COMM.)	33,011,913,117.33	51,284,274,712.00	51,284,274,712.00		18,272,361,594.67
23	INCREASES FOR MINIMUM WAGE FOR MDAs	0.00	0.00			0.00

	DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	PPLEMENTA BUDGET 2011	SAVINGS/ (EXCESS EXP.)
		₦	₦	₦	₦	₦
24	OPERATIONS - INTERNAL FOR THE ARMED FORCES	8,537,511,339.00	5,107,616,635.00	5,107,616,635.00		-3,429,894,704.00
25	JUDGEMENT DEBTS	2,113,540,800.00	11,000,000,000.00	11,000,000,000.00		8,886,459,200.00
26	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	4,391,454,024.71	8,100,000,000.00	8,100,000,000.00		3,708,545,975.29
27	ASSESSED CONTRIBUTION TO AFRICAN UNION AND OTHERS	2,360,759,954.86	4,500,000,000.00	4,500,000,000.00		2,139,240,045.14
28	EXTERNAL FINANCIAL OBLIGATIONS	6,462,002,521.89	11,000,000,000.00	11,000,000,000.00		4,537,997,478.11
29	MARGIN FOR INCREASES IN COSTS Including SURE P	2,790,595,310.70	6,000,000,000.00	6,000,000,000.00		3,209,404,689.30
30	CONTINGENCY	7,013,453,705.62	15,624,000,000.00	15,624,000,000.00		8,610,546,294.38
31	PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	0.00	7,500,000,000.00	7,500,000,000.00		7,500,000,000.00
32	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	0.00	250,000,000.00	250,000,000.00		250,000,000.00
33	MULTI YEAR TARIFF ORDER	11,500,000,000.00	46,000,000,000.00	46,000,000,000.00		34,500,000,000.00
34	INCREASE IN ALLOWANCE FOR YOUTH CORPERS	0.00	0.00			0.00
35	PHASE I: PROGRAM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	0.00	500,000,000.00	500,000,000.00		500,000,000.00
36	MUSLIM/CHRISTIAN PILGRIMAGES	1,025,220,003.00	1,800,000,000.00	1,800,000,000.00		774,779,997.00
37	RECURRENT ADJUSTMENT	1,285,254,692.95	6,000,000,000.00	6,000,000,000.00		4,714,745,307.05
38	IN-LIEU OF ACCOMMODATION FOR THE SEVENTH SESSION OF THE NATIONAL ASSEMBLY	0.00	0.00			0.00
39	FUNDING OF HOUSE RESOLUTION MANDATES	0.00	0.00			0.00
40	2012 ELECTION - LOGISTICS SUPPORT	0.00	3,000,000,000.00	3,000,000,000.00		3,000,000,000.00
41	EMPLOYEES COMPENSATION ACT- EMPLOYEES' COMPESATION FUND (1% OF TOTAL PERSONNEL COST)	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00		0.00
42	ENTITLEMENTS OF FORMER PRESIDENTIAL/HEADS OF STATE AND VICE-PRESIDENTS/CHIEF OF GENERAL STAFF	3,185,100,000.00	3,185,100,000.00	3,185,100,000.00		0.00
43	INSURANCE OF SENSITIVE ASSETS(DATA CENTRES)	1,072,071,340.00	3,000,000,000.00	3,000,000,000.00		1,927,928,660.00
44	VGF RUNNING COSTS	0.00	90,000,000.00	90,000,000.00		90,000,000.00
45	PREIDENTIAL AMNESTY PROG.-STIPENDS & FEEDING ALLOWANCE	33,292,422,617.50	66,176,411,902.00	66,176,411,902.00		32,883,989,284.50
46	**UTILISATIONS BY MDA*** **	192,730,625,440.76	0.00			
	Sub-total	428,272,592,501.45	353,819,921,530.00	353,819,921,530.00	0.00	118,277,954,469.31
47	**Other CR F charges-Public Debt Charges:**					
	Charges on NTB, Sinking Fund & Other Bank Charges: Details as in **Note 2**	738,065,271,803.12				0.00
	Sub-total	738,065,271,803.12	0.00	0.00	0.00	0.00
	Grand Total	1,282,050,359,997.43	500,515,966,870.00	500,515,966,870.00	0.00	118,277,954,469.31

		ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL	PPLEMENTA	SAVINGS/
	DESCRIPTION	2012	2012	BUDGET 2012	BUDGET 2011	(EXCESS EXP.)
		₦	₦	₦	₦	₦
	In the Appropriation Act sums were approved as Service wide Votes. The approved funds are to be utilised by Ministries and Departments as need be. The amount for Service wide include Pension and Gratuities.					

	DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	PPLEMENTA BUDGET 2011	SAVINGS/ (EXCESS EXP.)
		₦	₦	₦	₦	₦
	***UTILISATION BY MDAS FOR SERVICE WIDE VOTES 2012					
		ACTUAL				
	ADMINISTRATIVE SECTOR	₦				
	STATE HOUSE	18,967,692,401.68	0.00			
	NATIONAL BOUNDARY COMMISSION	151,364,572.69	0.00			
	BORDERS COMMUNITIES DEVELOPMENT AGENCY	30,000,000.00	0.00			
	BUREAU OF PUBLIC ENTERPRISE	0.00	0.00			
	BUREAU OF PUBLIC PROCUREMENT	0.00	0.00			
	MINISTRY OF SPECIAL DUTIES	30,032,292.08	0.00			
	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	5,930,010.00	0.00			
	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	313,016,277.50	0.00			
	NATIONAL COMMISSION FOR REFUGEES	204,662,786.00	0.00			
	CODE OF CONDUCT TRIBUNAL	106,035,630.02	0.00			
	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	21,223,395.25	0.00			
	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDA)	72,176,655.00	0.00			
	NATIONAL HAJ COMMISSION OF NIGERIA	0.00	0.00			
	NIGERIA CHRISTIAN PILGRIM COMMISSION	63,942,945.84	0.00			
	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	66,176,089,269.52	0.00			
	NATIONAL ASSEMBLY- MANAGEMENT	1,665,937,005.75	0.00			
	NASS- SENATE	1,000,000,000.00	0.00			
	NASS- HOUSE OF REPRESENTATIVES	1,700,000,000.00	0.00			
	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	0.00			
	LEGISLATIVE AIDES	432,449,357.75	0.00			
	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00			
	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00			
	GENERAL SERVICE OFFICE	0.00	0.00			
	SECRETARY TO GOVERNMENT OF THE FEDERATION	6,230,355,027.28	0.00			
	MIN OF DEFENCE**(ADD NA/NAF/NN CIVILLIAN SAL.)**	1,209,122,513.58	0.00			
	DEFENCE HEADQUARTERS(DHQ)	1,350,000,000.00	0.00			
	NIGERIAN ARMY	0.00	0.00			
	NIGERIAN NAVY	0.00	0.00			
	NIGERIAN AIRFORCE	0.00	0.00			
	NIGERIA DEFENCE ACADEMY	0.00	0.00			
	NIGERIAN DEFENCE COLLEGE	320,000,000.00	0.00			
	COMMAND AND STAFF COLLEGE, JAJI	23,500,000.00	0.00			
	NIG. ARMED FORCES RESETTLEMENT CENTRE	220,000.00	0.00			
	DICON	0.00	0.00			
	DEFENCE INTELLEGENCE SCHOOL	0.00	0.00			
	DEFENCE INTELLEGENCE AGENCY	782,441,176.99	0.00			
	PRESIDENTIAL COMMITTEE ON BARRACK REHAB	0.00	0.00			
	DEFENCE MISSIONS	0.00	0.00			
	DIRECTORATE OF MILITARY PENSION	0.00	0.00			
	GUARDS BRIGADE	0.00	0.00			
	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	0.00	0.00			

DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	PPLEMENTA BUDGET 2011	SAVINGS/ (EXCESS EXP.)
	₦	₦	₦	₦	₦
FEDERAL MINISTRY OF FOREIGN AFFAIRS	3,240,581,790.12	0.00			
DIRECTORATE OF TECHNICAL AID CORPS(TAC)	0.00	0.00			
FOREIGN SERVICE ACADEMY(FSA)	0.00	0.00			
DIRECTORATE OF PILGRIMS AFFAIRS(MUSLIM)	0.00	0.00			
DIRECTORATE OF PILGRIMS AFFAIRS(CHRISTIAN)	0.00	0.00			
OVERSEAS MISSION	0.00	0.00			
FEDERAL MINISTRY OF INFORMATION	1,131,411,421.64	0.00			
FEDERAL MINISTRY OF COMMUNICATION	143,111,869.80	0.00			
MINISTRY OF INTERIOR	1,537,000.00	0.00			
NIGERIAN PRISONS SERVICE(NPS)	5,756,026,963.86	0.00			
NIGERIAN IMMIGRATION SERVICE(NIS)	5,700,000,000.00	0.00			
NATIONAL SECURITY & CIVIL DEFENCE CORPS	8,120,900.00	0.00			
IMMIGRATION, PRISONS & NSCDC BOARD	35,269,329.63	0.00			
CUSTOMS, IMMIGRATION & PRISONS PENSION BD	19,127,322.28	0.00			
FEDERAL FIRE SERVICE	35,000,000.00	0.00			
POLICE SERVICE COMMISSION	24,200,928.97	0.00			
POLICE PENSION BOARD	149,064,342.10	0.00			
POLICE FORMATION AND COMMAND	835,000,000.00	0.00			
MINISTRY OF POLICE AFFAIRS	101,822,783.21	0.00			
OFFICE OF HEAD OF SERVICE OF THE FEDERATION	3,407,116,693.56	0.00			
OHCSF(PENSION OFFICE)	0.00	0.00			
FEDERAL STAFF HOUSING LOAN BOARD	21,883,356.38	0.00			
PUBLIC SERVICE INSTITUTE	3,719,400.00	0.00			
OFFICE OF THE AUDITOR-GENERAL OF FED	385,888,000.00	0.00			
PUBLIC COMPLIANTS COMMISSION	416,475,364.94	0.00			
FEDERAL CIVIL SERVICE COMMISSION	463,660,819.24	0.00			
INDEPENDENT NATION ELECTORAL COMMISSION	4,200,000,000.00	0.00			
FEDERAL CHARACTER COMMISSION	59,590,869.86	0.00			
GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV	0.00	0.00			
NATIONAL LOTTERY REGULATORY COMMISSION	412,798,915.54	0.00			
ECONOMIC SECTOR					
FEDERAL MINISTRY OF WATER RESOURCES	304,518,333.39	0.00			
FEDERAL MINISTRY OF AGRICULTURE	4,289,754,106.64	0.00			
NATIONAL AGRICULTURAL SEEDS COUNCIL	10,327,443.71	0.00			
NIGERIA AGRICULTURAL QURANTINE SERVICE	25,000,000.00	0.00			
NIGERIA HYDROLOGICAL SERVICE AGENCY	23,191,953.56	0.00			
FEDERAL MINISTRY OF FINANCE	1,407,501,822.70	0.00			
DEBT MANAGEMENT OFFICE	56,446,412.43	0.00			
BUDGET OFFICE OF THE FEDERATION	367,340,347.08	0.00			
INVESTMENT AND SECURITIES TRIBUNAL	110,045,603.00	0.00			
OFFICE OF THE ACCOUNTANT-GENERAL OF FED	5,858,789,607.73	0.00			
FEDERAL INLAND REVENUE SERVICE	854,255,378.21	0.00			
NIGERIA CUSTOM SERVICE	11,207,187,457.52	0.00			
FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,032,807,578.81	0.00			
MIN. OF EMP, LABOUR AND PRODUCTIVITY	715,065,856.22	0.00			
INDUSTRIAL ARBITRATION PANEL	0.00	0.00			
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,221,906,830.48	0.00			

DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	PPLEMENTA BUDGET 2011	SAVINGS/ (EXCESS EXP.)
	₦	₦	₦	₦	₦
NATURAL MEDICINE DEV. AGENCY	0.00	0.00			
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	165,411,449.99				
NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	0.00	0.00			
FEDERAL MINISTRY OF TRANSPORT	60,874,281.00	0.00			
MINISTRY OF AVIATION	2,875,936,703.23	0.00			
FEDERAL MINISTRY OF POWER	0.00	0.00			
FEDERAL MINISTRY OF PETROLEUM RESOURCES	152,483,442.43	0.00			
DEPARTMENT OF PETROLEUM RESOURCES (DPR)	660,729.64	0.00			
MINISTRY OF MINES AND STEEL	0.00	0.00			
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	55,000,000.00	0.00			
NIGERIA GEOLOGICAL SURVEY AGENCY	0.00	0.00			
NIGERIA MINING CADASTRE OFFICE	1,827,603.25	0.00			
FEDERAL MINISTRY OF WORKS,	707,891,073.27	0.00			
SURVEY-GENERAL OF THE FEDERATION	1,352,288,844.25	0.00			
FEDERAL ROADS MAINTENANCE AGENCY	285,013,754.73	0.00			
FEDERAL MINISTRY OF HOUSING & URBAN DEVELOPMENT	582,940,553.46	0.00			
FEDERAL MINISTRY OF CULTURE & TOURISM	1,386,270,703.03	0.00			
NATIONAL PLANNING COMMISSION	-614,900,512.68	0.00			
NATIONAL SALARIES, INCOMES AND WAGES COMM	39,248,270.12	0.00			
REVENUE MOB, ALLOCATION & FISCAL COMMISSION	185,392,772.83	0.00			
FISCAL RESPONSIBILITY COMMISSION	0.00	0.00			
	0.00	0.00			
NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00			
NIG. INTEGRATION WATER RESOURCES MGT. COMM.	9,000,000.00	0.00			
GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00			
MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	0.00	0.00			
NATIONAL BUREAU OF STASTICS	149,814,578.27	0.00			
NIG. INTEGRATION WATER RESOURCES MGT. COMM.	0.00	0.00			

DESCRIPTION	ACTUAL 2012	FINAL BUDGET 2012	ORIGINAL/INITIAL BUDGET 2012	PPLEMENTA BUDGET 2011	SAVINGS/ (EXCESS EXP.)
	₦	₦	₦	₦	₦
LAW & JUSTICES SECTOR					
NATIONAL JUDICIAL COUNCIL - ABUJA	2,098,531,255.60	0.00			
SUPREME COURT OF NIGERIA	-126,751,063.73	0.00			
COURT OF APPEAL, ABUJA	3,285,977,902.67	0.00			
FEDERAL HIGH COURT-LAGOS	780,000,000.00	0.00			
FCT. HIGH COURT OF JUSTICE, ABUJA	241,207,725.91	0.00			
SHARIA COURT OF APPEAL, ABUJA	360,900,324.01	0.00			
CUSTOMARY COURT OF APPEAL, ABUJA	0.00	0.00			
NATIONAL INDUSTRIAL COURT	247,636,743.93	0.00			
NATIONAL JUDICIAL INSTITUTE - ABUJA	551,688,724.80	0.00			
FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	67,346,777.71	0.00			
FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	52,538,877.61	0.00			
FEDERAL MINISTRY OF JUSTICE	129,403,709.29	0.00			
NAT.HUMAN RIGHTS COMMISSION	0.00	0.00			
IND CORRUPT PRACTICES COMMISSION	0.00	0.00			
CODE OF CONDUCT BUREAU	39,750,329.43	0.00			
REGIONAL SECTOR					
MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00	0.00			
NIGER DELTA AFFAIRS	32,119,427.00	0.00			
NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00			
SOCIAL SECTOR					
MINSTRY OF YOUTH DEVELOPMENT	380,316,391.10	0.00			
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	770.00	0.00			
FEDERAL MINISTRY OF WOMEN AFFAIRS	15,000,000.00	0.00			
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	114,437,088.10	0.00			
FEDERAL MINISTRY OF EDUCATION	5,786,087,002.32	0.00			
UNITY SCHOOLS	0.00	0.00			
FEDERAL MINISTRY OF HEALTH	13,164,765,449.04	0.00			
FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	2,000,000.00	0.00			
FEDERAL MINISTRY OF ENVIRONMENT	610,877,588.75	0.00			
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	112,375,194.96	0.00			
NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	178,943,455.76	0.00			
NATIONAL SPORTS COMMISSION	275,953,860.00	0.00			
NATIONAL POPULATION COMMISSION	2,042,625,540.14	0.00			
	0.00	0.00			
		0.00			
TOTAL:-	**192,730,625,440.76**	**0.00**	**0.00**	**0.00**	**0.00**

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2012

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2012	OVERHEAD COST BUDGET 2012	VARIANCE
		=N=	=N=	N	N	=N=
	ADMINISTRATION SECTOR					
1	NIPSS. KURU	370,698,085.09	1,289,198,931.11	700,117,499.86	589,081,431.25	918,500,846.01
2	BUREAU OF PUBLIC ENTERPRISES (BPE)	373,081,250.75	1,265,046,262.87	914,321,168.13	350,725,094.74	891,965,012.12
3	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	234,940,450.88	780,185,317.52	439,684,058.78	340,501,258.75	545,244,866.64
4	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	2,253,799,623.62	7,481,750,473.36	6,060,154,260.41	1,421,596,212.95	5,227,950,849.74
5	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	346,159,985.91	1,055,150,551.89	571,000,645.38	484,149,906.52	708,990,565.99
6	NIGERIA INVESTMENT PROMOTION COUNCIL	262,481,673.34	873,748,878.55	676,965,916.09	196,782,962.46	611,267,205.21
7	NATIONAL ATOMIC ENERGY COMMISSION	350,279,747.58	1,055,546,653.35	755,852,766.73	299,693,886.63	705,266,905.77
8	GRANTS FROM MDA-STATE HOUSE *(ASSISTANTS/SS/ETC) & SSAP MDG	18,039,590,284.69	175,000,000.00		175,000,000.00	(17,864,590,284.69)
	TOTAL: PRESIDENCY	**22,231,031,101.86**	**13,975,627,068.66**	**10,118,096,315.36**	**3,857,530,753.30**	**(8,255,404,033.20)**
	90,288,231.35		-			
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)		-			
9	LAGOS LIASON OFFICE	10,083,559.37	29,644,706.97		29,644,706.97	19,561,147.60
11	NATIONAL MERIT AWARD	24,760,387.19	74,916,650.60		74,916,650.60	50,156,263.41
12	UTILITIES CHARGE COMMISSION	3,710,965.74	10,909,887.51		10,909,887.51	7,198,921.77
13	PRESIDENTIAL ADVISORY COMMITTEE	5,380,084.52	15,816,938.79		15,816,938.79	10,436,854.27
14	NATIONAL LOTTERY TRUST FUND (NLTF)	69,161,035.73	230,559,038.55	172,271,823.50	58,287,215.04	161,398,002.81
16	NATIONAL ECONOMIC INTELLIGENT COMMITTEE	45,815,810.73	148,636,464.58	92,103,273.81	56,533,190.78	102,820,653.86
17	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	153,322,878.98	485,979,103.70	282,759,198.96	203,219,904.74	332,656,224.71
18	NAT. IDENTITY MANAGEMENT COMMISSION	1,489,716,301.94	5,062,041,079.79	4,241,617,511.47	820,423,568.32	3,572,324,777.85
19	SERVICOM	19,861,815.55	52,628,167.96		52,628,167.96	32,766,352.41
20	National Pension Commission	81,702,759.22	240,198,360.51		240,198,360.51	158,495,601.29
21	Presidential Technical Committee on Land Reforms	55,226,771.92	158,149,392.52		158,149,392.52	102,922,620.60
22	MDA GRANTS MADE BY SGF	1,491,360,871.96	-			(1,491,360,871.96)
	TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION	**3,450,103,242.85**	**6,509,479,791.48**	**4,788,751,807.74**	**1,720,727,983.75**	**3,059,376,548.63**
			-			
			-			
	MINISTRY OF DEFENCE		-			
23	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	108,041,555.70	1,135,341,234.42	1,079,863,007.85	55,478,226.57	1,027,299,678.72
25	MDA GRANTS MADE BY MIN. OF DEFENCE	346,161,096.48				(346,161,096.48)
	TOTAL: MINISTRY OF DEFENCE	**108,041,555.70**	**1,135,341,234.42**	**1,079,863,007.85**	**55,478,226.57**	**1,027,299,678.72**
			-			
	MINISTRY OF FOREIGN AFFAIRS		-			
26	TECHNICAL AIDS CORPS	625,109,554.63	1,854,530,845.28	1,664,899,957.16	189,630,888.13	1,229,421,290.65
27	FOREIGN SERVICE ACADEMY (FSA)	38,324,509.30	112,670,420.98		112,670,420.98	74,345,911.68
28	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	105,121,071.10	327,777,364.00	327,777,364.00		222,656,292.90

29	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	68,554,317.95	228,472,267.80	138,022,227.71	90,450,040.09	159,917,949.85
30	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	151,384,262.01	498,083,132.48	279,003,613.12	219,079,519.36	346,698,870.46
			-			
	TOTAL FEDERAL MINISTRY OF FOREIGN AFFAIRS	**988,493,715.00**	**3,021,534,030.55**	**2,409,703,161.99**	**611,830,868.56**	**2,033,040,315.54**
			-			
	FEDERAL MINISTRY OF INFORMATION		-			
31	NIGERIAN TELEVISION AUTHORITY	1,705,054,895.18	5,746,945,037.72	5,221,944,273.44	525,000,764.28	4,041,890,142.55
32	FEDERAL RADIO CORPORATION OF NIGERIA	1,282,017,843.43	4,414,246,898.09	4,071,542,526.40	342,704,371.69	3,132,229,054.66
33	NEWS AGENCY OF NIGERIA	338,701,439.49	1,152,789,224.61	802,661,785.24	350,127,439.37	814,087,785.12
34	VOICE OF NIGERIA	473,438,567.64	1,745,510,898.95	957,301,233.46	788,209,665.49	1,272,072,331.32
35	NIGERIAN FILM CORPORATION	157,411,979.93	524,489,135.83	375,695,739.15	148,793,396.67	367,077,155.89
36	NATIONAL BROADCASTING COMMISSION	174,251,891.56	548,029,526.31	363,259,630.84	184,769,895.47	373,777,634.75
37	NIGERIA PRESS COUNCIL	99,738,854.68	324,385,340.82	149,380,525.66	175,004,815.16	224,646,486.14
38	NATIONAL FILM AND VIDEO CENSOR BOARD	279,701,158.49	914,172,824.80	607,738,793.64	306,434,031.16	634,471,666.32
39	ADVERTISING PRACTITIONERS OF NIGERIA	42,328,989.43	159,445,584.67	106,645,268.79	52,800,315.88	117,116,595.24
40	MDA GRANTS MADE BY MIN. OF INFORMATION	-	-			-
		-	-			-
	TOTAL FEDERAL MINISTRY OF INFORMATION	**4,552,645,619.83**	**15,530,014,471.81**	**12,656,169,776.63**	**2,873,844,695.18**	**10,977,368,851.98**
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY					
41	**NATIONAL INFORMATION TECHNOLODY DEVELOPMENT AGENCY (NITDA)**	91,892,464.56	367,078,991.12	**273,525,934.50**	**93,553,056.63**	275,186,526.56
42	**NIPOST**	2,005,987,621.93	7,109,404,596.39	**7,109,404,596.39**		5,103,416,974.46
43	**NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)**	484,951,893.86	1,959,534,232.38	**1,792,490,081.75**	**167,044,150.63**	1,474,582,338.52
						-
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	**2,582,831,980.35**	**9,436,017,819.89**	**9,175,420,612.64**	**260,597,207.25**	**6,853,185,839.54**
			-			-
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)		-			-
44	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	318,496,239.97	1,074,955,934.22	937,946,753.29	137,009,180.94	756,459,694.26
46	FED. TRAINING CENTRES	50,033,554.00	394,476,008.38	327,654,989.78	66,821,018.60	344,442,454.38
47	BUREAU OF PUBLIC SERVICE REFORMS	120,628,757.54	383,076,821.99	148,046,785.30	235,030,036.69	262,448,064.45
48	MDA GRANTS MADE BY (OHCSF)	23,077,543.00	-			(23,077,543.00)
	TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FED (OHCSF)	**512,236,094.50**	1,852,508,764.59	**1,413,648,528.36**	**438,860,236.23**	**1,340,272,670.09**
	ECOMOMIC SECTOR		-			
			-			
	FEDERAL MINISTRY OF AGRICULTURE	-	-			-
49	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY	65,641,622.22	222,149,948.39	193,152,227.39	28,997,721.00	156,508,326.17
50	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	128,923,804.11	428,691,717.01	329,177,217.01	99,514,500.00	299,767,912.89
51	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	118,851,666.94	398,096,222.84	322,644,994.84	75,451,228.00	279,244,555.90
52	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	336,106,318.83	1,144,503,321.01	1,040,426,494.01	104,076,827.00	808,397,002.18
53	NATIONAL VETERNARY RESEARCH INSTITUTE-VOM	622,773,609.01	2,074,773,087.20	1,834,424,314.20	240,348,773.00	1,451,999,478.19
54	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	629,104,247.65	2,145,340,486.87	2,004,948,237.87	140,392,249.00	1,516,236,239.22
55	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	446,392,972.92	1,638,225,614.42	1,512,088,291.42	126,137,323.00	1,191,832,641.50
56	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	329,799,952.10	1,131,953,912.72	1,077,085,699.72	54,868,213.00	802,153,960.62
57	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	226,726,951.07	764,571,582.35	696,583,589.35	67,987,993.00	537,844,631.28
58	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	313,627,245.18	1,075,176,111.89	1,015,825,312.89	59,350,799.00	761,548,866.71
60	COCOA RESEARCH INSTITUTE -IBADAN	277,380,470.99	949,387,535.42	888,655,215.42	60,732,320.00	672,007,064.43
61	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	258,872,018.83	886,267,361.80	848,391,587.80	37,875,774.00	627,395,342.96
62	RUBBER RESEARCH INSTITUTE- BENIN	294,394,602.16	999,614,369.27	891,144,853.27	108,469,516.00	705,219,767.11
63	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	164,140,074.79	693,981,232.96	567,843,909.96	126,137,323.00	529,841,158.16
64	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	224,244,694.90	760,452,558.57	671,104,823.57	89,347,735.00	536,207,863.67
65	VETERNARY COUNCIL OF NIGERIA	39,986,085.44	206,184,997.19	129,152,074.19	77,032,923.00	166,198,911.75
66	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	187,827,008.88	631,410,870.57	548,567,145.57	82,843,725.00	443,583,861.69
67	FEDERAL COLLEGE OF AGRICULTURE -AKURE	109,230,655.71	368,242,868.20	310,565,874.20	57,676,994.00	259,012,212.49

68	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	118,992,514.59	397,303,389.65	314,479,529.65	82,823,860.00	278,310,875.06
69	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	185,598,849.85	632,344,804.99	590,909,305.99	41,435,499.00	446,745,955.13
70	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	80,206,663.25	339,960,038.13	277,669,778.13	62,290,260.00	259,753,374.88
71	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	141,811,033.30	470,287,866.79	403,932,843.79	66,355,023.00	328,476,833.49
72	COLLEGE OF VETERNARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	118,151,920.59	392,444,567.93	328,792,255.93	63,652,312.00	274,292,647.35
73	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	104,952,276.10	214,450,697.59	152,160,437.59	62,290,260.00	109,498,421.49
74	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	129,460,563.56	439,582,151.36	386,947,949.36	52,634,202.00	310,121,587.80
75	FEDERAL COOPERATIVE COLLEGE- IBADAN	35,113,731.53	118,159,926.13	96,284,926.11	21,875,000.02	83,046,194.59
76	FEDERAL COOPERATIVE COLLEGE- KADUNA	55,618,204.38	189,700,330.00	167,825,329.59	21,875,000.40	134,082,125.62
77	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	39,241,583.21	132,448,643.45	110,573,643.43	21,875,000.02	93,207,060.24
78	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - OWERRI	93,573,723.64	313,747,412.33	256,477,117.33	57,270,295.00	220,173,688.69
79	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - KURU JOS	60,142,213.94	202,093,048.99	167,093,048.99	35,000,000.00	141,950,835.05
80	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	136,362,527.21	462,335,953.81	407,316,292.81	55,019,661.00	325,973,426.60
81	**NIGERIA INSTITUTE OF OCEANGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS**	242,941,490.22	821,520,643.75	712,739,121.75	108,781,522.00	578,579,153.52
82	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	52,000,924.86	690,320,752.00	546,734,050.00	143,586,702.00	638,319,827.14
83	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	54,705,348.00	101,876,183.82	49,134,601.82	52,741,582.00	47,170,835.82
84	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA . GOMBE	124,539,811.83	423,755,560.62	365,844,551.62	57,911,009.00	299,215,748.79
85	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	5,123,890.61	15,063,751.00	-	15,063,751.00	9,939,860.39
86	NIGERIA ANIMAL INSTITUTE	73,200,258.98	249,493,091.33	144,493,091.33	105,000,000.00	176,292,832.36
87	NIGERIA STORED PRRODUCTS RESEARCH, ILORIN.	173,177,875.37	589,486,501.59	541,354,944.59	48,131,557.00	416,308,626.23
88	MDA GRANTS MADE BY MIN. OF AGRICULTURE	-	-			
	TOTAL FEDERAL MINISTRY OF AGRICULTURE	**6,798,939,406.76**	23,715,399,113.92	**20,902,544,682.48**	**2,812,854,431.44**	**16,916,459,707.17**
			-			
	FEDERAL MINISTRY OF FINANCE		-			
89	NATIONAL INSURANCE COMMISSION	**169,376,495.01**	538,011,628.58	274,342,488.08	263,669,140.49	368,635,133.57
	TOTAL FEDERAL MINISTRY OF FINANCE	**169,376,495.01**	538,011,628.58	**274,342,488.08**	**263,669,140.49**	**368,635,133.57**
			-			
	FEDERAL MINISTRY OF TRADE AND INVESTMENTS		-			
91	STANDARD ORGANISATION OF NIGERIA	498,348,858.76	1,827,412,765.52	1,512,222,521.00	315,190,244.52	1,329,063,906.76
92	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	31,990,772.38	109,815,077.84	104,200,064.57	5,615,013.27	77,824,305.46
93	NATIONAL AUTOMATIVE COUNCIL	40,866,559.03	140,784,445.30	136,553,002.93	4,231,442.37	99,917,886.27
94	INDUSTRIAL TRAINING FUND	690,002,100.25	2,069,075,781.51	2,000,000,000.00	69,075,781.51	1,379,073,681.25
95	NIGERIAN EXPORT PROMOTION COUNCIL	162,799,847.14	560,567,498.43	507,174,242.67	53,393,255.76	397,767,651.28
96	NIGERIA ACCOUNTING STANDARDS BOARD	24,200,084.92	81,335,529.00	67,200,160.15	14,135,368.85	57,135,444.08
97	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	251,772,660.32	803,800,094.25	453,456,726.12	350,343,368.13	552,027,433.92
98	CONSUMER PROTECTION COUNCIL	66,418,406.90	565,950,464.94	308,716,214.00	257,234,250.94	499,532,058.04
99	TRADE FAIR COMPLEX, LAGOS	37,009,472.17	117,606,656.28	58,056,727.67	59,549,928.62	80,597,184.11
100	FEDERAL PRODUCE INSPECTION	18,837,840.30	55,381,462.21	-	55,381,462.21	36,543,621.90
101	ONNE OIL AND GAS FREE ZONE AUTHORITY	79,518,079.11	270,951,148.71	139,587,339.86	131,363,808.86	191,433,069.60
103	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISION	70,061,240.61	226,673,337.53	136,946,500.84	89,726,836.69	156,612,096.92
104	EXTERNAL TRADE SECTOR, GENEVA	53,300,323.83	-			(53,300,323.83)
105	EXTERNAL TRADE SECTOR, SHANGHAI	14,884,975.79	202,953,021.00	118,575,000.00	84,378,021.00	188,068,045.21
106	EXTERNAL TRADE SECTOR, TAIWAN	35,728,830.31	49,761,043.00	39,751,750.00	10,009,293.00	14,032,212.69
107	NIGERIAN INVESTMENT PROMOTION COUNCIL	-	56,806,818.00	42,515,590.00	14,291,228.00	56,806,818.00
108	MDA GRANTS FROM TRADE & INVESTMENTS	(222,549.88)	-			222,549.88
	TOTAL FEDERAL MINISTRY OF TRADE & INVESTMENTS	**2,075,517,501.96**	7,138,875,143.53	**5,624,955,839.81**	**1,513,919,303.72**	**5,063,357,641.57**
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	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY-HQTRS		-			
109	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	134,115,948.19	437,569,366.69	286,794,911.20	150,774,455.49	303,453,418.50
110	NATIONAL PRODUCTIVITY CENTRE	232,375,283.34	785,206,736.75	676,752,164.92	108,454,571.82	552,831,453.41
110	NATIONAL DIRECTORATE OF EMPOLYMENT INLC. SKILL ACQUISITION	1,277,224,713.17	4,270,610,873.48	2,815,143,741.91	1,455,467,131.57	2,993,386,160.31
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	TOTAL FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	**1,643,715,944.70**	5,493,386,976.91	**3,778,690,818.03**	**1,714,696,158.88**	**3,849,671,032.22**

	FED. MIN. OF SCIENCE AND TECHNOLOGY					
111	NATIONAL AGENCY FOR SCIENCE AND ENGNEERING INFRASTRUCTURE	221,280,936.91	728,652,263.93	573,558,027.43	155,094,236.50	507,371,327.02
112	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	112,853,622.44	451,320,987.84	342,521,974.09	108,799,013.75	338,467,365.40
113	COOPERATIVE INFORMATION NETWORK	102,768,444.66	306,991,780.69	278,410,584.69	28,581,196.00	204,223,336.03
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	19,041,314.89	63,899,253.43	50,541,082.55	13,358,170.88	44,857,938.54
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	13,669,540.61	47,930,433.76	35,279,871.01	12,650,562.75	34,260,893.15
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	22,435,786.26	77,138,643.82	66,537,619.82	10,601,024.00	54,702,857.56
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	14,837,905.07	50,717,797.77	39,437,709.89	11,280,087.88	35,879,892.69
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	9,554,864.50	33,088,080.96	23,501,902.96	9,586,178.00	23,533,216.45
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	13,809,486.49	57,278,559.25	47,802,068.63	9,476,490.63	43,469,072.76
122	TECHNOLOGY BUSINESS INCUBATOR CENTRE -WARRI	7,278,035.91	25,551,453.61	16,243,938.61	9,307,515.00	18,273,417.70
123	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	14,047,649.05	48,088,077.33	**39,743,281.08**	**8,344,796.25**	34,040,428.28
124	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	10,149,262.97	34,158,959.46	**26,762,099.71**	**7,396,859.75**	24,009,696.48
125	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	9,863,857.94	36,933,210.61	26,644,726.99	10,288,483.63	27,069,352.67
126	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	9,278,723.21	30,294,512.70	23,128,149.82	7,166,362.88	21,015,789.49
127	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI	8,901,232.40	31,030,620.83	23,853,211.95	7,177,408.88	22,129,388.42
128	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	10,456,692.07	37,066,946.12	28,456,611.00	8,610,335.13	26,610,254.05
129	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	11,552,591.67	39,360,353.38	30,493,537.38	8,866,816.00	27,807,761.71
130	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	9,103,891.87	29,901,316.74	21,586,571.49	8,314,745.25	20,797,424.87
131	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	9,682,082.01	35,471,036.46	25,360,471.84	10,110,564.63	25,788,954.45
132	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO	10,620,459.74	35,176,432.52	27,913,469.64	7,262,962.88	24,555,972.78
133	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	19,683,215.13	72,329,198.67	58,941,235.79	13,387,962.88	52,645,983.54
134	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	10,126,000.73	35,153,410.74	25,406,806.74	9,746,604.00	25,027,410.00
135	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	9,873,028.61	31,667,448.96	23,529,486.08	8,137,962.88	21,794,420.35
136	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	6,145,724.69	22,311,889.08	13,506,796.56	8,805,092.52	16,166,164.39
137	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	64,934,917.66	243,740,964.51	210,509,191.63	33,231,772.88	178,806,046.85
138	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	58,385,907.28	267,423,265.18	231,640,206.68	35,783,058.50	209,037,357.90
139	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	116,189,623.75	460,862,931.13	338,292,562.75	122,570,368.38	344,673,307.38
140	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM)-LAGOS	55,903,212.20	118,992,071.54	69,976,997.92	49,015,073.63	63,088,859.34
141	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI	172,990,602.69	283,321,899.14	227,983,533.01	55,338,366.13	110,331,296.44
142	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	78,508,747.20	269,680,614.00	229,175,939.13	40,504,674.88	191,171,866.80
143	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	167,396,856.90	577,045,168.39	489,537,233.89	87,507,934.50	409,648,311.49
144	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	155,476,522.75	473,119,775.96	416,978,254.96	56,141,521.00	317,643,253.21
145	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	222,560,342.60	274,910,018.69	225,418,716.69	49,491,302.00	52,349,676.09
146	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	96,325,270.75	316,284,866.35	263,695,641.73	52,589,224.63	219,959,595.60
147	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	65,566,747.80	625,488,774.49	535,944,740.36	89,544,034.13	559,922,026.69
148	PROJECT DEVELOPMENT INSTITUTE - ENUGU	93,493,697.28	827,787,723.09	719,158,189.84	108,629,533.25	734,294,025.81
149	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	91,430,297.72	372,114,481.02	310,848,369.64	61,266,111.38	280,684,183.30
150	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	204,632,624.30	729,133,907.96	626,952,088.71	102,181,819.25	524,501,283.65
151	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	341,203,422.20	1,146,323,380.84	1,062,950,998.22	83,372,382.63	805,119,958.65
152	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	331,019,072.13	1,206,028,503.42	1,044,023,551.04	162,004,952.38	875,009,431.29
153	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	116,695,682.87	602,739,729.57	455,021,917.19	147,717,812.38	486,044,046.70
154	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	80,416,849.41	175,907,470.59	134,999,903.71	40,907,566.88	95,490,621.18
155	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE. - AKURE	82,344,269.28	280,797,298.14	238,794,992.51	42,002,305.63	198,453,028.85
156	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	185,273,947.52	660,553,321.53	581,027,935.91	79,525,385.63	475,279,374.02
157	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	74,105,057.20	234,964,371.87	176,106,019.87	58,858,352.00	160,859,314.68
158	POWER EQIPMENT AND ELECTRICAL MACHINERY DEV. CENTRE - OKENE	76,461,642.43	247,758,137.49	206,159,049.12	41,599,088.38	171,296,495.06
159	NATIONAL CENTRE FOR REMOTE SENSING - JOS	191,486,466.08	713,085,619.89	639,399,684.14	73,685,935.75	521,599,153.80
160	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	78,201,926.92	267,266,779.31	213,531,543.56	53,735,235.75	189,064,852.39
161	TECHNOLOGY BUSINESS INCUBATIOR CENTRE - ILORIN	20,806,847.48	26,221,911.74	23,812,551.99	2,409,359.75	5,415,064.26
162	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	129,346,539.44	31,695,148.33	24,063,166.45	7,631,981.88	(97,651,391.11)
163	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	20,325,609.84	37,191,507.51	29,559,525.64	7,631,981.88	16,865,897.68
164	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	57,871,884.83	276,130,921.10	255,589,442.10	20,541,479.00	218,259,036.27

165	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	13,287,864.28	96,150,373.59	75,608,894.59	20,541,479.00	82,862,509.31
166	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	87,573,720.75				(87,573,720.75)
167	ENERGY COMMISSION OF NIGERIA	424,057,142.78	1,708,470,498.41	1,309,153,387.04	399,317,111.38	1,284,413,355.63
168	SOKOTO ENERGY RESEARCH CENTRE	8,262,916.06	36,170,463.00	-	36,170,463.00	27,907,546.94
169	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	3,721,585.70	37,960,653.50	-	37,960,653.50	34,239,067.80
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	TOTAL FED. MIN. OF SCIENCE AND TECHNOLOGY	**4,653,272,167.93**	15,986,835,219.93	**13,235,075,465.78**	**2,751,759,754.14**	**11,333,563,052.00**
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	FEDERAL MINISTRY OF TRANSPORT		-			
173	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	224,672,651.54	745,539,343.17	608,749,382.82	136,789,960.34	520,866,691.63
174	NIGERIAN RAILWAY CRPORATION	1,183,027,178.13	3,964,996,453.04	3,782,555,911.39	182,440,541.65	2,781,969,274.91
175	NATIONAL INLAND WATERWAYS AUTHORITY	211,083,290.45	723,722,860.09	684,135,075.80	39,587,784.28	512,639,569.64
176	MARITIME ACADEMY- ORON	226,097,753.36	783,940,753.64	652,256,190.41	131,684,563.23	557,843,000.28
177	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	58,928,108.42	204,055,985.71	204,055,985.71	-	145,127,877.30
			-			
	TOTAL FEDERAL MINISTRY OF TRANSPORT	**1,903,808,981.89**	6,422,255,395.65	**5,931,752,546.14**	**490,502,849.51**	**4,518,446,413.76**
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	FEDERAL MINISTRY OF AVIATION		-			
178	NIGERIA METROLOGICAL SERVICES (NIMET)	688,584,275.17	2,639,948,791.97	2,383,482,588.00	256,466,203.97	1,951,364,516.80
179	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	606,116,178.22	1,967,785,297.06	1,457,231,113.10	510,554,183.96	1,361,669,118.84
180	ACCIDENT INVESTIGATION BUREAU	130,072,222.88	396,985,712.82	134,307,603.44	262,678,109.38	266,913,489.94
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	TOTAL FEDERAL MINISTRY OF AVIATION	**1,424,772,676.26**	5,004,719,801.84	**3,975,021,304.53**	**1,029,698,497.31**	**3,579,947,125.58**
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	FEDRAL MINISTRY OF POWER		-			
181	NATIONAL RURAL ELECTRIFICATION AGENCY	72,210,216.71	650,136,658.43	575,646,093.43	74,490,565.00	577,926,441.72
182	NIGERIAN ELECTRICITY REGULATION COMMISSION	191,868,814.52	1,147,647,634.29	772,147,348.49	375,500,285.81	955,778,819.77
183	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED/GTE (NELMCO)	320,760,886.56	101,168,549.00	101,168,549.00		(219,592,337.56)
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	TOTAL FEDRAL MINISTRY OF POWER	**584,839,917.79**	1,898,952,841.73	**1,448,961,990.92**	**449,990,850.81**	**1,314,112,923.94**
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	FEDERAL MIN OF PETROLEUM RESOURCES	-	-			-
184	PETROLEUM TRAINING INSTITUTE	6,827,654,368.20	10,210,875,986.16	9,992,740,056.20	218,135,929.97	3,383,221,617.96
185	NIGERIA NUCLEAR REGULATORY AGENCY	255,611,701.12	885,041,896.52	724,731,689.64	160,310,206.88	629,430,195.40
186	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	601,758,132.77	1,868,009,390.71	1,628,760,149.71	239,249,241.00	1,266,251,257.93
187	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY	4,030,878,211.76	5,799,981,105.19	**5,725,920,534.69**	**74,060,570.50**	1,769,102,893.43
	TOTAL FEDERAL MIN OF PETROLEUM RESOURCES	**11,715,902,413.86**	18,763,908,378.58	**18,072,152,430.23**	**691,755,948.34**	**7,048,005,964.71**
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	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT-		-			
188	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	33,277,513.88	109,088,822.22	60,225,635.46	48,863,186.76	75,811,308.34
189	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA	141,164,437.90	489,274,614.49	423,153,776.41	66,120,838.08	348,110,176.60
190	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	154,335,002.45	522,393,250.42	428,115,407.32	94,277,843.10	368,058,247.96
191	METALLURGIGAL TRAIINAG ISTITTUTE, ONITSHA	193,492,286.80	571,805,397.37	390,045,393.15	181,760,004.21	378,313,110.57
192	NATIONAL IRON ORE MINING PROJECT - ITAKPE	499,843,604.46	1,897,177,380.62	1,897,177,380.62	-	1,397,333,776.16
193	AJAOKUTA STEEL COMPANY LIMITED	1,207,983,891.33	4,584,413,983.75	4,584,413,983.75	-	3,376,430,092.42
196	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES	28,497,698.86	385,722,386.57	341,972,386.57	43,750,000.00	357,224,687.71
197	MDA GRANTS FROM MIN. OF MINES & STEEL DEV.	26,102,400.52				
	TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	**2,284,696,836.20**	8,559,875,835.43	**8,125,103,963.28**	**434,771,872.15**	**6,275,178,999.24**
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	FEDRAL MINISTRY OF WORKS		-			
198	FEDERAL SCHOOL OF SURVEY , OYO	193,269,141.90	661,138,315.07	598,291,064.52	62,847,250.55	467,869,173.17

199	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	57,181,106.32	175,026,778.16	155,127,469.39	19,899,308.77	117,845,671.84
200	SURVEY COUNCIL OF NIGERIA	49,710,119.33	166,328,528.90	135,880,921.73	30,447,607.17	116,618,409.57
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	TOTAL FEDRAL MINISTRY OF WORKS	**300,160,367.55**	1,002,493,622.13	**889,299,455.64**	**113,194,166.49**	**702,333,254.59**
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	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION-		-			
201	NIGERIAN TOURISM DEVELOPMENT CORPORATION	367,453,346.90	1,134,077,646.45	593,972,635.20	540,105,011.25	766,624,299.54
202	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	991,771,370.31	3,290,384,969.29	2,808,822,890.91	481,562,078.38	2,298,613,598.98
203	NATIONAL COUNCIL FOR ARTS AND CULTURE	206,170,102.86	1,159,862,204.01	876,622,871.76	283,239,332.25	953,692,101.15
204	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	329,606,848.82	376,508,715.79	243,395,360.41	133,113,355.38	46,901,866.96
205	NATIONAL TROUPE OF NIGERIA	118,924,311.80	288,621,233.84	133,695,144.34	154,926,089.50	169,696,922.05
206	NATIONAL THEATRE	136,199,898.64	451,608,565.48	301,076,839.73	150,531,725.75	315,408,666.84
207	NATIONAL GALLERY OF ART	332,375,178.97	1,236,370,531.52	905,631,449.77	330,739,081.75	903,995,352.55
208	MNATIONAL WAR MUSEUM -P UMUAHIA	58,254,124.54	85,048,881.94	74,708,443.94	10,340,438.00	26,794,757.41
209	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	467,248,100.85	1,437,598,594.50	1,198,007,953.88	239,590,640.63	970,350,493.66
210	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	392,751,196.54	1,419,768,828.73	1,008,371,183.86	411,397,644.88	1,027,017,632.19
211	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS	34,937,537.69	123,019,543.24	107,661,657.86	15,357,885.38	88,082,005.55
216	NATIONAL ORIENTATION AGENCY	1,445,529,759.45	5,425,370,240.68	4,811,223,396.18	614,146,844.50	3,979,840,481.24
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	TOTAL FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	**4,881,221,777.37**	16,428,239,955.47	**13,063,189,827.85**	**3,365,050,127.63**	**11,547,018,178.10**
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	NATIONAL PLANNING COMMISSION		-			
217	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	245,028,037.39	824,563,420.52	691,077,789.39	133,485,631.13	579,535,383.13
218	CENTRE FOR MANAGEMENT DEVELOPMENT	200,833,699.52	685,106,613.66	627,839,435.55	57,267,178.11	484,272,914.15
			-			
	TOTAL NATIONAL PLANNING COMMISSION	**445,861,736.91**	1,509,670,034.19	**1,318,917,224.95**	**190,752,809.24**	**1,063,808,297.27**
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			-			
219	**FEDERAL MINISTRY OF WATER RESOURCES**		-			
220	ANAMBRA/IMO RBDA	175,176,279.61	593,221,440.52	518,646,070.98	74,575,369.54	418,045,160.91
221	BENIN/OWENA RBDA	108,700,545.64	372,410,152.27	297,576,083.02	74,834,069.25	263,709,606.62
222	CHAD BASIN RBDA	136,063,223.28	458,347,262.84	386,686,639.79	71,660,623.05	322,284,039.56
223	CROSS RIVER RBDA	120,854,088.06	405,255,413.06	331,087,667.60	74,167,745.46	284,401,325.00
224	HADEJIA-JAMA'ARE RBDA	132,955,799.27	450,230,073.36	393,444,313.14	56,785,760.21	317,274,274.08
225	LOWER BENUE RBDA	100,832,626.59	339,766,498.72	287,106,401.06	52,660,097.67	238,933,872.13
226	LOWER NIGER RBDA	191,539,015.70	826,324,035.44	486,557,536.72	339,766,498.72	634,785,019.74
227	NIGER DELTA RBDA	173,651,158.84	586,410,628.27	503,203,498.54	83,207,129.72	412,759,469.43
228	OGUN/OSUN RBDA	146,054,743.41	490,534,555.42	405,354,729.54	85,179,825.88	344,479,812.01
229	SOKOTO RIMA RBDA	151,379,424.85	508,196,314.61	418,677,769.86	89,518,544.74	356,816,889.76
230	UPPER BENUE RBDA	119,164,151.43	403,864,165.01	354,824,543.29	49,039,621.72	284,700,013.58
231	UPPER NIGER RBDA	100,347,442.09	338,627,713.92	289,014,978.78	49,612,735.13	238,280,271.82
232	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	104,555,775.01	354,297,944.70	310,901,257.54	43,396,687.16	249,742,169.69
			-			
	TOTAL FEDERAL MINISTRY OF WATER RESOURCES	**1,761,274,273.78**	6,127,486,198.13	**4,983,081,489.86**	**1,144,404,708.27**	**4,366,211,924.34**
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	LAW & JUSTICE		-			
			-			
	FEDERAL MIN. OF JUSTICE		-			
233	NIGERIA LAW REFORM COMMISSIION	97,587,726.33	310,706,678.82	206,642,463.31	104,064,215.51	213,118,952.49
234	LEGAL AID COUNCIL	274,345,149.92	855,248,567.98	636,139,459.19	219,109,108.79	580,903,418.05
235	COUNCIL OF LEGAL EDUCATION	48,913,650.74	1,194,697,710.42	1,042,918,067.86	151,779,642.56	1,145,784,059.68
236	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	362,698,702.27	560,857,856.15	428,794,627.42	132,063,228.73	198,159,153.88
237	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	25,797,984.97	83,618,483.81	40,723,265.65	42,895,218.16	57,820,498.84

238	NATIONAL DRUG LAW ENFORCEMENT AGENCY	2,789,299,764.59	9,511,197,954.12	8,880,969,451.36	630,228,502.76	6,721,898,189.53
239	NIGERIA COPYRIGHT COMMISSION	311,174,802.99	833,802,488.36	518,584,432.13	315,215,056.23	522,627,685.37
240	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	550,841,979.61	1,820,738,909.75	1,310,075,679.67	510,663,230.07	1,269,896,930.13
			-			
	TOTAL FEDERAL MIN. OF JUSTICE	**4,460,659,761.42**	15,170,868,649.39	**13,064,847,446.58**	**2,106,021,202.80**	**10,710,208,887.97**
		-	-			-
241	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	829,363,775.58	3,839,900,696.99	2,936,267,061.65	903,633,635.34	3,010,536,921.41
			-			
	TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMM.	**829,363,775.58**	3,839,900,696.99	**2,936,267,061.65**	**903,633,635.34**	**3,010,536,921.41**
	SOCIAL SECTOR					
			-			
	FED MIN OF YOUTH DEVELOPMENT		-			
			-			
242	NATIONAL YOUTH SERVICE CORPS (NYSC)	16,823,180,037.66	68,946,528,220.76	61,797,074,502.27	**7,149,453,718.49**	52,123,348,183.10
		-	-			-
	TOTAL FED MIN OF YOUTH DEVELOPMENT	**16,823,180,037.66**	68,946,528,220.76	**61,797,074,502.27**	**7,149,453,718.49**	**52,123,348,183.10**
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			-			
	FEDERAL MINISTRY OF EDUCATION		-			
243	EDUCATION TAX FUND	228,327,714.79	449,994,204.67	404,217,138.54	45,777,066.13	221,666,489.87
244	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	79,896,066.90	681,609,287.82	599,579,449.08	82,029,838.73	601,713,220.92
245	JOINT ADMISSIONS MATRICULATION BOARD	686,908,765.94	2,361,273,304.28	2,240,040,234.28	121,233,070.00	1,674,364,538.34
246	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	969,882,120.72	3,350,166,590.17	3,297,522,964.17	52,643,626.00	2,380,284,469.45
247	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	143,966,789.17	481,506,906.72	357,698,205.97	123,808,700.75	337,540,117.55
248	NATIONAL LIBRARY NIGERIA	437,197,757.22	1,600,407,364.75	1,275,633,889.50	324,773,475.25	1,163,209,607.53
249	NATIONAL EXAMINATION COUNCIL	1,445,737,254.52	4,960,994,743.97	4,764,303,760.97	196,690,983.00	3,515,257,489.45
250	MASS LITERACY COUNCIL	242,807,579.89	833,412,842.92	683,690,875.92	149,721,967.00	590,605,263.03
251	NOMADIC EDUCATION COMMISSION	116,557,128.50	393,975,936.98	323,959,223.61	70,016,713.38	277,418,808.48
252	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	448,862,546.12	1,477,949,606.35	995,714,101.35	482,235,505.00	1,029,087,060.23
253	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	339,549,599.43	1,254,198,261.99	1,175,438,069.99	78,760,192.00	914,648,662.57
254	TEACHERS REGISTRATION COUNCIL OF NIGERIA	215,148,099.16	734,981,424.96	626,522,415.96	108,459,009.00	519,833,325.79
255	COMPUTER REGISTRATION COUNCIL OF NIGERIA	79,426,119.93	274,267,994.30	195,186,788.30	79,081,206.00	194,841,874.37
256	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	210,761,187.05	776,601,007.96	565,808,931.71	210,792,076.25	565,839,820.91
257	NATIONAL TEACHERS INSTITUTE	383,113,154.17	1,297,783,549.47	1,089,518,819.72	208,264,729.75	914,670,395.29
258	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	62,000,858.42	214,401,338.04	179,327,472.29	35,073,865.75	152,400,479.62
259	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETATRIAT	398,535,699.10	1,289,433,899.68	929,089,268.98	360,344,630.70	890,898,200.58
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	FEDERAL POLYTECNICS		-			
260	FEDERAL POLYTECHNIC ADO-EKITI	711,047,196.47	2,444,092,708.87	2,309,961,381.62	134,131,327.25	1,733,045,512.40
261	FEDERAL POLYTECHNIC BAUCHI	694,780,029.60	2,308,544,484.25	2,192,887,161.50	115,657,322.75	1,613,764,454.64
262	FEDERAL POLYTECHNIC BIDA	975,060,933.51	3,318,368,142.20	3,138,935,624.33	179,432,517.88	2,343,307,208.70
263	FEDERAL POLYTECHNIC IDAH	639,911,065.23	2,170,049,361.26	2,032,499,452.76	137,549,908.50	1,530,138,296.02
264	FEDERAL POLYTECHNIC KAURA-NAMODA	735,265,876.64	2,458,562,703.37	2,329,196,147.00	129,366,556.38	1,723,296,826.73
265	FEDERAL POLYTECHNIC MUBI	955,635,825.43	3,281,366,701.34	3,153,134,411.59	128,232,289.75	2,325,730,875.92
266	FEDERAL POLYTECHNIC NASARAWA	721,274,406.46	2,450,074,345.25	2,345,274,578.62	104,799,766.63	1,728,799,938.78
267	FEDERAL POLYTECHNIC UWANA-AFIKPO	1,016,534,278.96	3,491,084,464.02	3,369,544,417.27	121,540,046.75	2,474,550,185.05
268	FEDERAL POLYTECHNIC KADUNA	2,037,511,883.66	7,187,029,323.91	6,874,805,948.41	312,223,375.50	5,149,517,440.25
269	FEDERAL POLYTECHNIC OFFA	583,422,556.70	1,996,115,590.81	1,885,487,349.94	110,628,240.88	1,412,693,034.11
270	FEDERAL POLYTECHNIC EDE	531,536,073.59	1,632,151,348.49	1,547,858,721.37	84,292,627.13	1,100,615,274.90
271	FEDERAL POLYTECHNIC AUCHI	1,277,649,049.02	4,443,952,742.07	4,280,386,500.94	163,566,241.13	3,166,303,693.05
272	FEDERAL POLYTECHNIC NEKEDE	962,429,335.09	3,327,951,260.65	3,230,442,642.02	97,508,618.63	2,365,521,925.56
273	FEDERAL POLYTECHNIC OKO	1,163,458,055.23	3,999,787,811.97	3,846,999,555.22	152,788,256.75	2,836,329,756.74
274	FEDERAL POLYTECHNIC DAMATURU	291,356,083.44	973,087,755.42	911,178,034.54	61,909,720.88	681,731,671.98
275	FEDERAL POLYTECHNIC HUSSAINI ADAMU	252,590,576.27	836,234,476.44	706,985,099.82	129,249,376.63	583,643,900.17
276	FEDERAL POLYTECHNIC GWANDU	754,673,954.75	2,644,299,168.91	2,525,044,472.28	119,254,696.63	1,889,625,214.16
277	FEDERAL POLYTECHNIC ILARO	551,937,633.64	1,853,227,427.66	1,782,113,727.53	71,113,700.13	1,301,289,794.02
278	YABA COLLEGE OF TECHNOLOGY	1,303,322,956.08	4,570,444,581.10	4,343,340,793.60	227,103,787.50	3,267,121,625.02
279	FEDERAL POLYTECHNIC BALI	243,561,269.20	805,230,382.09	592,200,888.59	213,029,493.50	561,669,112.89
280	FEDERAL POLYTECHNIC Ekowe	321,147,536.16	1,203,183,845.32	990,654,593.82	212,529,251.50	882,036,309.16
	FEDERAL COLLEGE OF EDUCATION					
281	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	487,919,310.86	1,680,386,988.67	1,608,386,752.05	72,000,236.63	1,192,467,677.82
282	FEDERAL COLLEGE OF EDUCATION, AKOKA	446,303,377.01	1,536,807,856.05	1,472,709,635.05	64,098,221.00	1,090,504,479.04
283	FEDERAL COLLEGE OF EDUCATION, ASABA	410,253,645.58	1,431,089,649.88	1,334,984,292.50	96,105,357.38	1,020,836,004.30
284	FEDERAL COLLEGE OF EDUCATION, BICHI	378,599,270.77	1,303,533,338.94	1,244,427,030.82	59,106,308.13	924,934,068.17
285	FEDERAL COLLEGE OF EDUCATION, GOMBE	443,213,441.70	1,523,565,712.92	1,462,623,089.42	60,942,623.50	1,080,352,271.21
286	FEDERAL COLLEGE OF EDUCATION, GAUSAU	249,745,808.80	864,337,974.60	809,102,132.10	55,235,842.50	614,592,165.81
287	FEDERAL COLLEGE OF EDUCATION, KANO	442,126,931.92	1,520,061,478.49	1,435,286,469.62	84,775,008.88	1,077,934,546.57
288	FEDERAL COLLEGE OF EDUCATION, KATSINA	391,575,969.68	1,346,596,171.50	1,272,950,087.13	73,646,084.38	955,020,201.83
289	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	450,201,788.17	1,553,295,595.97	1,483,101,450.60	70,194,145.38	1,103,093,807.80
290	FEDERAL COLLEGE OF EDUCATION, OBUDU	531,665,560.95	1,829,888,407.95	1,686,400,080.20	143,488,327.75	1,298,222,847.00
291	FEDERAL COLLEGE OF EDUCATION,OKENE	564,489,628.71	1,939,650,514.29	1,820,361,752.54	119,288,761.75	1,375,160,885.57
292	FEDERAL COLLEGE OF EDUCATION, OMUKU	586,136,405.80	2,092,337,368.35	2,007,123,084.10	85,214,284.25	1,506,200,962.54
293	FEDERAL COLLEGE OF EDUCATION,ONDO	646,083,416.04	2,222,656,790.77	2,124,693,565.02	97,963,225.75	1,576,573,374.73
294	FEDERAL COLLEGE OF EDUCATION, OYO	614,541,649.08	2,114,141,901.19	2,017,487,543.69	96,654,357.50	1,499,600,252.11
295	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	476,578,396.08	1,636,497,520.64	1,540,014,449.64	96,483,071.00	1,159,919,124.56
296	FEDERAL COLLEGE OF EDUCATION, POTISKUM	384,086,251.59	1,318,217,561.10	1,234,123,622.35	84,093,938.75	934,131,309.52
297	FEDERAL COLLEGE OF EDUCATION, UMUNZE	480,360,940.58	1,651,259,106.53	1,556,755,715.66	94,503,390.88	1,170,898,165.95
298	FEDERAL COLLEGE OF EDUCATION, YOLA	431,632,128.56	1,505,990,794.42	1,446,210,134.92	59,780,659.50	1,074,358,665.87
299	FEDERAL COLLEGE OF EDUCATION, ZARIA	1,001,943,554.44	3,456,465,976.02	3,356,214,748.52	100,251,227.50	2,454,522,421.58
300	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	384,945,845.28	1,324,488,948.06	1,256,869,879.69	67,619,068.38	939,543,102.78
301	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,218,959,047.99	4,292,952,714.62	4,196,110,315.87	96,842,398.75	3,073,993,666.63
302	NATIONAL UNVERSITY COMMISSION SECRETARIAT	695,834,085.60	2,443,014,682.53	1,669,273,477.41	773,741,205.13	1,747,180,596.93
	FEDERAL UNIVERSITIES		-			
303	UNIVERSITY OF IBADAN	3,788,501,311.52	12,985,201,967.28	12,724,561,392.72	260,640,574.56	9,196,700,655.76
304	UNIVERSITY OF LAGOS	2,902,662,543.14	9,968,910,351.05	9,807,818,541.05	161,091,810.00	7,066,247,807.91
305	UNIVERSITY OF NIGERIA NNSUKA	3,328,671,922.82	11,453,450,741.80	11,224,719,961.32	228,730,780.49	8,124,778,818.98
306	AHMADU BELLO UNIVERSITY, ZARIA	3,808,838,262.41	13,047,079,668.74	12,823,548,538.14	223,531,130.59	9,238,241,406.33
307	OBAFEMI AWOLOWO UNIVERSITY	2,866,734,246.30	9,894,264,762.77	9,729,793,256.67	164,471,506.10	7,027,530,516.48
308	UNIVERSITY OF BENIN	3,665,317,921.13	12,471,095,745.44	12,305,463,285.14	165,632,460.30	8,805,777,824.31

309	UNIVERSITY OF JOS	2,080,425,771.20	7,050,004,622.54	6,893,519,935.33	156,484,687.21	4,969,578,851.35
310	UNIVERSITY OF CALABAR	2,726,007,029.43	9,404,677,343.24	9,218,203,425.10	186,473,918.15	6,678,670,313.82
311	UNIVERSITY OF ILORIN	1,728,305,039.97	5,967,834,886.30	5,855,835,247.40	111,999,638.90	4,239,529,846.33
312	UNIVERSITY OF ABUJA	1,177,895,473.05	4,032,540,217.37	3,920,761,954.84	111,778,262.53	2,854,644,744.32
313	UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,501,005,518.39	5,144,131,927.09	5,002,120,858.75	142,011,068.34	3,643,126,408.70
314	UNIVERSITY OF AGRICUTURE MAKURDI	1,365,019,765.04	4,683,040,322.06	4,605,656,324.63	77,383,997.42	3,318,020,557.02
315	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	964,322,262.23	3,326,700,431.52	3,248,919,758.21	77,780,673.30	2,362,378,169.28
316	UNIVERSITY OF PORT - HARCOURT	2,545,051,212.68	8,720,620,609.60	8,591,829,186.61	128,791,422.99	6,175,569,396.92
317	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	918,942,266.75	3,165,069,321.61	3,082,444,270.45	82,625,051.16	2,246,127,054.86
318	UNIVERSITY OF TECHNOLOGY, OWERRI	1,915,393,450.18	6,562,212,808.94	6,381,126,019.43	181,086,789.51	4,646,819,358.76
319	UNIVERSITY OF TECHNOLOGY AKURE	1,198,903,177.99	4,122,945,714.38	3,964,792,868.48	158,152,845.89	2,924,042,536.38
320	UNIVERSITY OF TECHNOLOGY, MINNA	1,276,895,758.90	4,399,061,392.86	4,270,075,271.06	128,986,121.80	3,122,165,633.96
321	UNIVERSITY OF TECHNOLOGY, YOLA	1,005,367,332.32	3,482,422,942.24	3,397,605,352.24	84,817,590.00	2,477,055,609.91
322	UNIVERSITY OF UYO	2,396,983,103.63	8,289,063,997.62	8,157,648,411.51	131,415,586.11	5,892,080,893.99
323	UNIVERSITY OF MAIDUGURI	2,752,432,690.04	9,504,498,621.84	9,285,220,612.02	219,278,009.82	6,752,065,931.81
324	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,996,409,480.66	6,892,902,445.44	6,793,584,128.76	99,318,316.68	4,896,492,964.78
325	BAYERO UNIVERSITY, KANO	2,091,146,158.79	7,056,108,187.81	6,888,679,842.89	167,428,344.92	4,964,962,029.02
326	USMAN DAN FODIO UNIVERSITY, SOKOTO	1,707,193,469.22	5,783,037,303.46	5,550,655,929.05	232,381,374.42	4,075,843,834.24
327	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA	307,200,580.52	1,037,799,623.87	948,631,627.79	89,167,996.08	730,599,043.35
328	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN.	139,466,845.63	473,037,675.55	334,114,264.37	138,923,411.18	333,570,829.92
329	NATIONAL OPEN UNIVERSITY	1,018,295,909.96	3,432,400,479.72	2,768,227,734.10	664,172,745.62	2,414,104,569.76
330	NATIONAL MATHEMATICAL CENTRE, SHEDA	161,399,438.81	543,185,040.61	420,640,162.49	122,544,878.12	381,785,601.80
331	FRENCH LANGUAGE VILLAGE, BADAGRY	165,065,343.04	560,272,501.68	480,060,836.04	80,211,665.64	395,207,158.63
332	ARABIC LANGUAGE VILLAGE, BORNO	100,516,747.34	339,344,212.65	279,578,133.67	59,766,078.98	238,827,465.31
333	FEDERAL UNIVERSITY OYE EKITI	220,207,886.56	784,411,827.21	687,189,605.00	97,222,222.21	564,203,940.65
334	FEDERAL UNIVERSITY OTUOKE	224,259,337.96	791,604,967.21	694,382,745.00	97,222,222.21	567,345,629.25
335	FEDERAL UNIVERSITY DUTSE	203,202,316.36	725,821,570.21	628,599,348.00	97,222,222.21	522,619,253.85
336	FEDERAL UNIVERSITY NDUFU ALIKE	222,339,091.88	786,206,208.21	688,983,986.00	97,222,222.21	563,867,116.33
337	FEDERAL UNIVERSITY LAFIA	234,540,649.87	834,381,455.13	737,159,233.00	97,222,222.13	599,840,805.25
338	FEDERAL UNIVERSITY DUTSIN - MA	243,607,039.53	865,232,556.21	768,010,334.00	97,222,222.21	621,625,516.69
339	FEDERAL UNIVERSITY KASHERE	247,289,414.49	878,511,794.21	781,289,572.00	97,222,222.21	631,222,379.72
340	FEDERAL UNIVERSITY LOKOJA	231,921,066.72	824,625,240.21	727,403,018.00	97,222,222.21	592,704,173.50
341	FEDERAL UNIVERSITY WUKARI	247,584,316.57	878,492,697.21	781,270,475.00	97,222,222.21	630,908,380.65
342	UNESCO PARIS	652,653,100.00	-			(652,653,100.00)
						-
	TOTAL:FEDERAL MINISTRY OF EDUCATION	**91,257,955,724.40**	311,577,238,126.82	**297,577,517,868.24**	**13,999,720,258.58**	**220,319,282,402.42**
			-			
	FEDERAL MIN. OF HEALTH		-			
343	NATIONAL HEALTH INSURANCE SCHEME	381,889,734.04	1,289,771,709.73	1,131,008,893.76	158,762,815.97	907,881,975.69
344	NATIONAL PRYIMARY HEALTH CARE DEVELOPMENT AGENCY	466,741,345.95	2,041,131,614.51	1,562,179,181.00	478,952,433.51	1,574,390,268.56
346	NATIONAL ABROVIRUS AND VECTOR RESEARCH.	27,782,125.92	90,746,364.97	87,407,053.52	3,339,311.45	62,964,239.05
347	RADIOGRAPHERS REGISTRATION BOARD	45,966,538.17	156,088,149.01	120,362,799.09	35,725,349.92	110,121,610.84
348	DENTAL TECHNOLOGY REGISTRATION BOARD	41,021,885.63	134,789,340.57	129,095,246.00	5,694,094.58	93,767,454.95
349	HEALTH RECORDS REGISTRATION BOARD	14,207,422.17	47,699,694.73	44,184,819.73	3,514,875.00	33,492,272.56
350	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	75,070,165.28	245,738,523.89	239,530,375.42	6,208,148.48	170,668,358.61
351	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	20,822,303.80	68,902,305.90	61,872,555.32	7,029,750.57	48,080,002.10
352	NURSING AND MIDWIFERY COUNCIL	115,680,947.38	386,907,524.65	381,031,880.87	5,875,643.78	271,226,577.27
353	PHARMACIST COUNCIL OF NIGERIA	101,399,020.56	516,282,839.03	504,894,643.87	11,388,195.17	414,883,818.47
354	MEDICAL AND DENTAL COUNCIL OF NIGERIA	72,036,745.44	236,312,330.45	222,261,545.69	14,050,784.76	164,275,585.00
355	NATIONAL AGENCY FOR FOOD AND DRUG ADM. & CONTROL (NAFDAC)	808,989,167.77	3,411,912,949.21	3,396,351,040.48	15,561,908.73	2,602,923,781.44
356	MEDICAL REHABILITATION THERAPHY BOARD	64,237,331.05	204,692,275.52	139,720,665.09	64,971,610.42	140,454,944.47
357	FEDERALSCHOOL OF DENTAL TECHNOLOGY AND THERAPHY ENUGU	153,856,892.39	497,836,160.64	451,239,290.95	46,596,869.69	343,979,268.24
358	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	14,250,873.21	45,330,945.60	26,165,169.21	19,165,776.39	31,080,072.40

359	NURSE TUTOR TRAINING -ENUGU	11,031,350.56	34,332,525.40	32,320,096.95	2,012,428.46	23,301,174.84
360	NURSE TUTOR PRORAMME AKOKA LAGOS	31,503,958.52	105,706,536.21	103,770,802.00	1,935,734.21	74,202,577.70
361	NURSE TUTOR TRAINING -KADUNA	13,421,489.04	45,150,222.61	41,564,174.61	3,586,048.00	31,728,733.57
362	NURSE TUTOR TRAINING -IBADAN	8,843,078.16	28,319,060.55	26,306,632.09	2,012,428.46	19,475,982.39
363	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	71,065,605.74	237,323,705.71	202,719,759.35	34,603,946.36	166,258,099.97
364	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES(NHETC)	-	2,053,297.75	-	2,053,297.75	2,053,297.75
365	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,MAIDUGURI	346,286.05	2,053,297.75	-	2,053,297.75	1,707,011.70
366	NATIONAL HEALTH EQUIPMENT TRAINIG CENTRE,ZARIA	346,286.05	2,053,297.75	-	2,053,297.75	1,707,011.70
367	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ENUGU	1,831,122.85	2,053,297.75	-	2,053,297.75	222,174.90
368	PHC TUTORS PROGRAMME UCH-IBADAN	11,229,295.82	36,359,405.14	34,601,968.34	1,757,436.81	25,130,109.32
369	PHC TUTORS PROGRAMME_KADUNA	1,648,749.96	5,021,250.41		5,021,250.41	3,372,500.45
370	COMMUNITY HEALTH TUTOR PROGRAMME UCH	8,853,887.67	28,537,025.31	26,779,587.67	1,757,437.64	19,683,137.64
371	UNIVERSITY COLLEGE HOSPITAL IBADAN	2,797,309,099.13	9,313,771,027.73	9,003,285,031.37	310,485,996.36	6,516,461,928.60
372	LAGOS UNIVERSITY TEACHING HOSPITAL	2,195,137,276.56	7,141,775,722.23	6,972,732,189.74	169,043,532.49	4,946,638,445.67
373	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,679,179,600.94	8,785,866,536.62	8,522,418,750.06	263,447,786.57	6,106,686,935.69
374	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	2,642,494,560.15	8,657,600,894.25	8,490,986,335.58	166,614,558.68	6,015,106,334.11
375	UNIVERSITY OF BENIN TEACHING HOSPITAL	2,395,649,179.81	7,788,523,397.23	7,649,784,880.95	138,738,516.28	5,392,874,217.42
376	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL IFE	2,053,153,851.02	6,756,974,377.02	6,587,222,062.29	169,752,314.74	4,703,820,526.00
377	UNIVERSITY OF ILORIN TEACHING HOSPITAL	2,192,230,861.32	7,277,856,728.14	7,150,487,207.64	127,369,520.50	5,085,625,866.82
378	JOS UNIVERSITY TEACHING HOSPITAL	1,841,801,751.41	6,038,188,811.77	5,912,279,104.90	125,909,706.87	4,196,387,060.36
379	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,898,662,820.32	6,186,188,141.74	6,034,943,474.08	151,244,667.67	4,287,525,321.43
380	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,042,165,879.08	6,913,316,447.31	6,753,471,878.66	159,844,568.65	4,871,150,568.23
381	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	1,927,604,670.68	6,351,197,555.59	6,177,976,470.15	173,221,085.43	4,423,592,884.91
382	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	1,549,775,458.96	6,213,120,333.94	6,011,605,474.57	201,514,859.37	4,663,344,874.98
383	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,535,381,616.36	4,987,296,070.69	4,833,420,454.43	153,875,616.26	3,451,914,454.32
384	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	1,613,661,074.27	5,263,905,836.94	5,131,545,208.78	132,360,628.16	3,650,244,762.67
385	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,313,186,261.97	4,306,779,031.23	4,191,027,302.68	115,751,728.55	2,993,592,769.26
386	UNIVERSITY OF UYO TEACHING HOSPITAL	1,253,252,355.45	3,938,657,933.41	3,846,643,973.62	92,013,959.79	2,685,405,577.96
387	ABUBAKAR TAFAWA BALEWA UNIVERSITY	960,620,358.13	3,076,283,992.43	2,956,154,380.35	120,129,612.08	2,115,663,634.30
388	NATIONAL HOSPITAL ABUJA	1,978,057,855.10	5,642,550,970.66	5,335,991,568.04	306,559,402.63	3,664,493,115.57
389	FEDERAL SPECIALIST HOSPITAL IRRUA	1,315,394,867.44	4,537,124,443.81	4,345,492,116.09	191,632,327.72	3,221,729,576.37
390	FEDERAL STAFF HOSPITAL ABUJA	373,278,342.80	1,418,911,348.77	1,366,329,023.30	52,582,325.48	1,045,633,005.97
391	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	457,077,858.71	1,494,960,795.25	1,416,996,690.12	77,964,105.12	1,037,882,936.53
392	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	324,726,945.80	1,044,045,124.59	962,373,748.58	81,671,376.01	719,318,178.79
393	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	437,229,892.53	1,495,536,695.21	1,217,046,342.20	278,490,353.01	1,058,306,802.68
394	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	359,814,438.23	1,186,202,159.96	1,108,019,296.84	78,182,863.12	826,387,721.74
395	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	300,117,989.99	1,003,809,317.91	925,447,407.65	78,361,910.26	703,691,327.92
396	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	1,067,768,020.35	3,446,829,886.19	3,361,600,474.89	85,229,411.29	2,379,061,865.84
397	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	575,949,668.40	1,920,586,573.10	1,842,725,881.85	77,860,691.25	1,344,636,904.70
398	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	501,995,615.92	1,671,845,960.06	1,593,593,321.87	78,252,638.19	1,169,850,344.14
399	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	966,243,353.72	3,199,369,906.66	3,107,568,898.32	91,801,008.33	2,233,126,552.94
400	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	581,984,779.08	1,919,997,500.37	1,837,071,775.65	82,925,724.71	1,338,012,721.28
401	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	774,533,949.88	2,542,689,312.66	2,463,490,807.88	79,198,504.78	1,768,155,362.78
402	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRANING ZARIA	125,031,023.03	408,899,501.28	347,447,041.73	61,452,459.55	283,868,478.25
	FEDERAL MEDICAL CENTRES					
403	FEDERAL MEDICAL CENTRE UMUAHIA	1,102,926,115.92	3,654,024,731.48	3,592,643,127.63	61,381,603.85	2,551,098,615.55
404	FEDERAL MEDICAL CENTRE. OWO	931,655,218.58	3,050,884,610.97	2,984,222,305.42	66,662,305.54	2,119,229,392.38
405	FEDERAL MEDICAL CENTRE ABEOKUTA	1,001,303,058.52	3,326,607,847.85	3,271,045,655.55	55,562,192.29	2,325,304,789.32
406	FEDERAL MEDICAL CENTRE OWERRI	1,562,916,543.20	5,165,721,543.48	5,105,911,290.65	59,810,252.84	3,602,805,000.29
407	FEDERAL MEDICAL CENTRE MARKURDI	1,243,912,576.86	4,142,159,611.28	4,061,189,628.88	80,969,982.40	2,898,247,034.42
408	FEDERAL MEDICAL CENTRE KATSINA	701,162,125.65	2,326,540,474.15	2,264,936,103.28	61,604,370.87	1,625,378,348.50
409	FEDERAL MEDICAL CENTRE GOMBE	884,208,009.28	2,920,346,864.82	2,857,325,022.58	63,021,842.24	2,036,138,855.54
410	FEDERAL MEDICAL CENTRE YOBE	654,557,568.84	2,125,878,198.47	1,959,102,282.73	166,775,915.75	1,471,320,629.63

411	FEDERAL MEDICAL CENTRE ASABA	689,673,562.73	2,273,091,956.07	2,205,997,944.95	67,094,011.12	1,583,418,393.34
412	FEDERAL MEDICAL CENTRE BIDA	737,373,736.57	2,389,861,916.18	2,319,726,009.99	70,135,906.19	1,652,488,179.61
413	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	551,336,557.07	1,826,605,726.99	1,759,409,059.83	67,196,667.16	1,275,269,169.92
414	FEDERAL MEDICAL CENTRE YOLA	587,981,669.43	1,907,267,588.16	1,844,793,051.34	62,474,536.82	1,319,285,918.73
415	FEDERAL MEDICAL CENTRE, ABAKALIKI	1,325,668,558.52	4,278,896,860.34	4,211,258,732.09	67,638,128.25	2,953,228,301.82
416	FEDERAL MEDICAL CENTRE IDO-EKITI	1,196,823,226.87	3,922,742,987.54	3,848,884,732.37	73,858,255.17	2,725,919,760.67
417	FEDERAL MEDICAL CENTRE LOKOJA	528,534,170.64	1,804,911,469.93	1,693,707,706.19	111,203,763.74	1,276,377,299.29
418	FEDERAL MEDICAL CENTRE AZARE	659,160,216.26	2,141,936,059.22	2,080,670,635.75	61,265,423.48	1,482,775,842.96
419	FEDERAL MEDICAL CENTRE KEBBI	440,162,328.11	1,450,836,014.19	1,390,460,691.31	60,375,322.88	1,010,673,686.07
420	FEDERALMEDICAL CENTEE TARABA	621,245,493.39	2,064,367,436.94	2,016,423,217.64	47,944,219.29	1,443,121,943.55
421	FEDERAL MEDICAL CENTRE JIGAWA	353,430,096.61	1,154,605,438.34	1,093,683,894.84	60,921,543.50	801,175,341.72
422	FEDERAL MEDICAL CENTRE NASARAWA	1,711,518,626.70	4,475,664,911.13	4,414,356,583.75	61,308,327.38	2,764,146,284.43
423	FEDERAL MEDICAL CENTRE BAYELSA	766,069,146.16	2,518,566,627.61	2,456,544,596.67	62,022,030.94	1,752,497,481.45
424	FEDERAL MEDICAL CENTRE, EBUTE METTA	700,415,439.90	2,380,202,971.30	2,321,578,025.47	58,624,945.82	1,679,787,531.40
425	NATIONAL EYE CENTRE KADUNA	457,182,680.49	1,498,331,542.54	1,432,694,229.82	65,637,312.71	1,041,148,862.04
426	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	42,559,661.70	137,942,856.36	110,424,892.57	27,517,963.79	95,383,194.66
	FEDERAL STAFF CLINICS					
428	FEDERAL STAFF CLINIC, ABUJA PHASE I	1,387,874.02	5,263,402.87	-	5,263,402.87	3,875,528.85
429	FEDERAL STAFF HOSPITAL ABUJA PHASE II	5,272,652.22	3,615,300.31	-	3,615,300.31	(1,657,351.91)
430	FEDERAL STAFF EYE CLINIC, ABUJA	882,682.12	5,021,250.43	-	5,021,250.43	4,138,568.31
431	FEDERAL STAFF DENTAL CLINIC, ABUJA	882,682.12	5,021,250.43	-	5,021,250.43	4,138,568.31
432	FEDERAL STAFF DENTAL CLINIC,LAGOS	1,059,218.35	6,025,500.52	-	6,025,500.52	4,966,282.18
433	FEDERAL STAFF CLINIC GWARINPA	882,682.12	5,021,250.43	-	5,021,250.43	4,138,568.31
			-			
	POST HEALTH SERVICE (PHS)		-			
434	PORT HEALTH SERVICE, ABUJA	663,622.34	2,021,053.29		2,021,053.29	1,357,430.95
435	PORT HEALTH SERVICE YOLA	597,259.81	1,818,947.96		1,818,947.96	1,221,688.15
436	PORT HEALTH SERVICE JALINGO	597,259.81	1,818,947.96		1,818,947.96	1,221,688.15
437	PORT HEALTH SERVICE MAIDUGURI	597,259.81	1,818,947.96		1,818,947.96	1,221,688.15
438	PORT HEALTH SERVICE DAMATURU	398,173.21	1,212,631.97		1,212,631.97	814,458.77
439	PORT HEALTH SERVICE KANO	398,173.21	1,212,631.97		1,212,631.97	814,458.77
440	PORT HEALTH SERVICE KATSINA	398,173.21	1,212,631.97		1,212,631.97	814,458.77
441	PORT HEALTH SERVICE DUTSE	497,717.01	1,515,789.97		1,515,789.97	1,018,072.96
442	PORT HEALTH SERVICE ILORIN	597,259.81	1,818,947.96		1,818,947.96	1,221,688.15
443	PORT HEALTH SERVICE SOKOTO	597,259.81	1,818,947.96		1,818,947.96	1,221,688.15
444	PORT HEALTH SERVICE IBADAN	497,717.01	1,515,789.97		1,515,789.97	1,018,072.96
445	PORT HEALTH SERVICE, ABEOKUTA	597,259.81	1,818,947.96		1,818,947.96	1,221,688.15
446	PORT HEALTH SERVICE PORT-HARCOURT	1,327,243.68	4,042,106.58		4,042,106.58	2,714,862.90
447	PORT HEALTH SERVICE CALABAR	1,327,243.68	4,042,106.58		4,042,106.58	2,714,862.90
448	PORT HEALTH SERVICE LAGOS	1,327,243.68	4,042,106.58		4,042,106.58	2,714,862.90
449	PORT HEALTH WARRI	398,173.21	1,212,631.97		1,212,631.97	814,458.77
	INSTITUTE FOR CHILD HEALTH					
450	INSTITUTE OF CHILD HEALTH (LUTH)	464,669.70	1,415,147.37		1,415,147.37	950,477.67
451	INSTITUTE OF CHILD HEALTH (UBTH)	464,669.70	1,415,147.37		1,415,147.37	950,477.67
452	INSTITUTE OF CHILD HEALTH (UCH)	464,669.70	1,415,147.37		1,415,147.37	950,477.67
453	INSTITUTE OF CHILD HEALTH (ABUTH)	464,669.71	1,415,147.37		1,415,147.37	950,477.66
454	INSTITUTE OF CHILD HEALTH ENUGU	464,669.70	1,415,147.37		1,415,147.37	950,477.67

	NATIONAL. INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	151,914,865.98	689,295,870.27	612,809,973.00	76,485,897.27	537,381,004.29
455	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	224,699,868.39	757,441,847.01	686,012,204.12	71,429,642.88	532,741,978.62
456	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	39,358,498.38	133,754,924.62	106,882,094.16	26,872,830.45	94,396,426.24
457	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA.	131,613,022.71	440,761,582.05	420,852,481.44	19,909,100.62	309,148,559.34
458	FEDERAL SCHOOL OF OCCUPATIONAL THERAPHY YABA.	109,800,064.84	344,157,811.91	328,269,215.16	15,888,596.75	234,357,747.06
459	NOMA CHILDREN HOSPITAL , SOKOTO.	8,485,129.63	25,841,363.11		25,841,363.11	17,356,233.48
460	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	45,630,316.36	151,889,072.38	135,989,741.87	15,899,330.51	106,258,756.03
461	INSTITUTE OF FORENSIC LABORATORY-OSHODI	37,066,744.30	28,019,390.92		28,019,390.92	(9,047,353.38)
462	DENTAL THERAPISTS REGISTRATION BOARD	1,150,495.30	95,743,398.00	92,239,576.99	3,503,821.00	94,592,902.70
463	NATIONAL EAR CARE CENTRE	246,336,448.03	790,379,720.73	720,152,800.64	70,226,920.09	544,043,272.70
464	ONCH. BAUCHI ZONE	560,649.29	1,707,450.26	-	1,707,450.26	1,146,800.97
465	ONCHO.ENUGU ZONE	600,146.94	1,707,450.20	-	1,707,450.20	1,107,303.26
466	ONCHO.IBADAN	574,352.27	1,869,474.29	-	1,869,474.29	1,295,122.02
467	ONCHO.KADUNA	613,849.94	1,869,474.29	-	1,869,474.29	1,255,624.35
468	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	115,264,767.66	307,051,954.24	231,210,327.21	75,841,627.03	191,787,186.58
469	MDA GRANTS FROMMIN. OF HEALTH	60,950,000.00	-			(60,950,000.00)
	TOTAL: FEDERAL MIN. OF HEALTH	**66,183,498,672.31**	218,613,241,875.61	**211,053,954,591.76**	**7,559,287,283.85**	**152,429,743,203.29**
	FEDERAL MINISTRY OF ENVIRONMENT					
470	NATIONAL PARK HEADQUARTERS	29,890,353.05	227,446,683.15	144,931,062.37	82,515,620.78	197,556,330.10
471	KAINJI NATIONAL PARK	114,890,008.25	386,345,455.09	296,579,613.36	89,765,841.73	271,455,446.84
472	OYO NATIONAL PARK	89,536,021.50	317,114,167.06	211,745,258.83	105,368,908.23	227,578,145.55
473	CHAD BASIN NATIONAL PARK	83,033,289.41	272,252,996.25	175,392,889.63	96,860,106.63	189,219,706.84
474	GASHAKA GUMTI NATIONAL PARK	91,211,366.43	336,130,006.56	216,304,712.69	119,825,293.87	244,918,640.14
475	CROSS RIVER NATIONAL PARK	115,380,850.45	374,549,315.66	292,333,003.23	82,216,312.43	259,168,465.21
476	KAMUKU NATIONAL PARK	61,253,544.49	199,162,657.04	123,482,514.64	75,680,142.40	137,909,112.55
477	OKUMU NATIONAL PARK	57,539,249.01	201,380,465.99	118,381,031.41	82,999,434.58	143,841,216.98
478	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	127,115,635.26	465,840,291.60	352,252,808.65	113,587,482.95	338,724,656.35
479	FEDERAL COLLEGE OF FORESTRY - IBADAN	188,228,358.16	788,575,580.68	675,125,536.43	113,450,044.25	600,347,222.51
480	FEDERAL COLLEGE OF FORESTRY - JOS	208,652,150.87	607,569,795.17	456,978,763.74	150,591,031.43	398,917,644.30
481	FORESTRY RESEARCH INSTITUTE OF IBADAN	420,881,234.11	1,683,363,755.19	1,331,466,156.31	351,897,598.88	1,262,482,521.07
482	FORESTRY MECHANISATION COLLEGE AFAKA	229,375,197.69	495,875,114.89	393,495,864.84	102,379,250.06	266,499,917.21

483	MDA GRANTS FROM MIN. OF ENVIRONMENMENT	17,400,647.40	-			(17,400,647.40)
	TOTAL: FEDERAL MINISTRY OF ENVIRONMENT	**1,834,387,906.08**	6,355,606,284.33	**4,788,469,216.12**	**1,567,137,068.21**	**4,521,218,378.24**
			-			
	PRESIDENCY- NATIONAL SPORTS COMMISSION		-			
484	NIGERIA FOOTBALL ASSOCIATION	633,188,836.92	1,878,133,243.07	89,013,410.10	1,789,119,832.97	1,244,944,406.16
485	NIGERIA INSTITUTE FOR SPORT (NIS)	137,223,129.54	470,909,511.69	314,519,602.22	156,389,909.47	333,686,382.15
486	MDA GRANTS FROM SPORTS COMMSSION	2,146,452,540.83	-			(2,146,452,540.83)
487	**TOTAL NATIONAL SPORTS COMMISSION**	**2,916,864,507.29**	2,349,042,754.76	**403,533,012.32**	**1,945,509,742.44**	**(567,821,752.53)**
	CONSOLIDATED SALARY					
488	NIGERIA RAILWAY CORPORATION (PENSION)					-
			-			
	TOTAL:CONSOLIDATED SALARY	-	-			-
			-			
	NATIONAL SECURITY ADVISER		-			
489	NATIONAL SECURITY ADVISER (PRESIDENTIAL AIR FLEET)	218,144,950.38	685,552,651.69	**20,400,000.00**	**665,152,651.69**	467,407,701.31
490	OFFICE OF NATIONAL SECURITY ADVISER	983,782,800.86	3,926,530,868.04	**285,198,830.98**	**3,641,332,037.07**	2,942,748,067.18
491	NATIONAL SECURITY ADVISER (OPERATIONS FUND)	3,405,119,696.26	28,353,374,217.48	**23,513,183,677.30**	**4,840,190,540.18**	24,948,254,521.22
492	NATIONAL SECURITY ADVISER (INTELLIGENCE COMMUNITY)	2,486,746,666.45	26,672,392,140.00	**23,582,664,377.23**	**3,089,727,762.78**	24,185,645,473.55
	TOTAL:NATIONAL SECURITY ADVISER	**7,093,794,113.95**	**59,637,849,877.22**	**47,401,446,885.50**	**12,236,402,991.72**	**52,544,055,763.27**
	GRAND TOTAL	**266,672,003,855.00**	**856,540,909,813.28**	**782,287,853,322.61**	**74,253,056,490.67**	**589,881,957,158.54**

As approved in the Annual appropraition Act, Agencies are funded for Personnel cost and Overhead on amonthly basis. The Act setting up these Agencies require them to prepare Annual Financial Statements that are audited by External Auditors appointed from the list approved by the Auditor-General for the Federation. As of now these Agencies do not submit monthly Transcript of Accounts to the Treasury for consolidation. As such funds provided for Personnel Coost and Overhead as cklassified as Grants and Subventions in the Annual Financial Statements of the Federal Government. However efforts are being made to ensure all the Agencies submit monthly reports to the Treasury for consolidation as required by the International Public Sector Accounting Standards (IPSAS).

NOTE 9

SCHEDULE OF TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS (ACCORDING TO SUPERVISING MDAS) IN 2012.

S/N	MINISTRY/DEPARTMENT	ACTUAL AMOUNT OF FUNDING	BUDGETED AMOUNT	ACTUAL FUNDING ON BUDGET	REMARKS
		N	N	%	
1	PRESEDENCY	11,729,351,257.41	15,660,312,363.00	74.90	
2	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	10,671,212,745.35	32,727,541,202.00	32.61	
3	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	3,327,752,473.28	7,147,232,697.00	46.56	
4	POLICE AFFAIRS	4,636,292,004.66	2,645,306,497.00	175.26	
5	POLICE FORMATIONS AND COMMANDS	5,246,891,638.68	9,656,295,375.00	54.34	
6	MINISTRY OF WOMEN AFFAIRS	1,494,690,986.31	3,215,499,900.00	46.48	
7	MINISTRY OF AGRICULTURE	26,142,756,926.63	48,191,750,277.00	54.25	
8	MINISTRY OF WATER RESOURCES	39,219,360,803.83	75,188,411,862.00	52.16	
9	OFFICE OF THE AUDITOR-GENERAL FOR THE FED.	265,907,859.02	553,280,000.00	48.06	
10	INDEPENDENT CORRUPT PRACTICES COMMISSION	43,352,688.98	128,440,000.00	33.75	
11	MINISTRY OF DEFENCE	34,330,583,070.84	45,436,143,373.00	75.56	
12	MINISTRY OF EDUCATION	34,832,452,637.20	66,833,018,506.00	52.12	
13	UNIVERSAL BASIC EDUCATION COMMISSION	63,117,316,830.00	63,117,316,830.00	100.00	
14	FEDERAL CAPITAL TERRITORY ADMINISTRATION	33,357,910,640.71	46,257,784,097.00	72.11	
15	MINISTRY OF FOREIGN & INTER GOVT. AFFAIRS	5,239,117,462.13	7,448,776,613.00	70.34	
16	MINISTRY OF FINANCE	1,112,338,039.44	2,118,530,831.00	52.51	
17	MINISTRY OF HEALTH	33,682,405,509.30	60,920,219,702.00	55.29	
18	MINISTRY OF TRADE & INVESTMENTS	1,258,323,122.96	2,976,071,606.00	42.28	
19	MINISTRY OF INFORMATION	3,257,128,893.82	4,758,910,762.00	68.44	
20	MINISTRY OF COMMUNICATION	7,629,304,548.43	9,279,682,251.00	82.22	
21	MINISTRY OF INTERIOR	4,202,074,597.01	7,558,800,000.00	55.59	
22	OFFICE OF THE HEAD OF SERVICE OF THE FED.	2,830,198,347.02	4,950,966,988.00	57.16	
23	MINISTRY OF JUSTICE	270,529,619.38	566,124,000.00	47.79	
24	MINISTRY OF LABOUR & PRODUCTIVITY	1,422,024,583.09	3,166,787,928.00	44.90	
25	MINISTRY OF SCIENCE AND TECHNOLOGY	13,072,466,115.08	27,311,725,393.00	47.86	
26	MINISTRY OF POWER	39,550,991,519.19	75,464,688,374.00	52.41	
27	MINISTRY OF TRANSPORT	24,022,722,273.69	122,479,372,512.00	19.61	Incl. SURE P Budget of N33.36Bil.
28	MINISTRY OF AVIATION	30,954,939,294.28	43,161,384,933.00	71.72	
29	MINISTRY OF WORKS	125,287,700,949.92	330,463,529,702.00	37.91	Incl. SURE P Budget of N85.56Bil.
30	MINISTRY OF LAND, HOUSING & URBAN DEVELOPMENT	18,762,724,028.04	41,919,081,732.00	44.76	
31	MINISTRY OF PETROLEUM	1,727,909,968.00	8,125,710,784.00	21.26	
32	MINISTRY OF MINES & STEEL DEVELOPMENT	1,468,035,426.17	3,168,680,538.00	46.33	
33	NATIONAL WAGES & SALARIES COMMISSION	106,083,737.34	247,000,000.00	42.95	
34	MINISTRY OF ENVIRONMENT	7,339,296,464.37	14,400,247,131.00	50.97	
35	MINISTRY OF TOURISM, CULTURE & NAT. ORIENTATION	1,980,761,452.63	3,244,986,894.00	61.04	
36	NATIONAL PLANNING COMMISSION	936,184,702.70	1,045,798,000.00	89.52	
37	NATIONAL SPORTS COMMISSION	1,090,020,699.87	2,020,597,975.00	53.95	
38	OFFICE OF THE NATIONAL SECURITY ADVISER	49,039,740,362.67	63,850,401,092.00	76.80	
39	MINISTRY OF NIGER DELTA AFFAIRS	41,984,427,601.27	102,622,134,484.00	40.91	Incl. SURE P Budget of N21.7Bil.
40	NIGER DELTA DEVELOPMENT COMMISSION	38,736,768,000.00	48,673,424,630.00	79.59	
41	NATIONAL POPULATION COMMISSION	839,572,288.46	1,959,590,000.00	42.84	
42	CODE OF CONDUCT BUREAU	531,153,862.04	1,131,578,245.00	46.94	
43	CODE OF CONDUCT TRIBUNAL	29,406,827.48	61,500,000.00	47.82	
44	REV. MOB. ALLOCATION COMMISION	63,977,576.32	353,859,568.00	18.08	
45	FEDERAL CIVIL SERVICE COMMISSION	189,940,726.14	375,983,459.00	50.52	
46	POLICE SERVICE COMMISSION	1,036,085,917.69	1,535,000,000.00	67.50	
47	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,662,699,786.00	18,532,242,252.67	30.56	
48	FEDERAL CHARACTER COMMISSION	19,042,902.57	40,000,000.00	47.61	
49	FEDERAL MINSITRY OF SPECIAL DUTIES	26,831,277.39	44,460,000.00	60.35	
50	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	31,986,072.99	69,160,000.00	46.25	
51	FISCAL RESPONSIBILTY COMMISSION	3,773,900.18	79,407,068.00	4.75	
52	PUBLIC COMPLAINTS COMMISSION	267,855,205.04	560,025,000.00	47.83	
53	NATIONAL ASSEMBLY	19,745,970,000.00	19,745,970,000.00	100.00	
54	CAPITAL SUPPLEMENTATION	59,733,494,020.73	357,424,316,979.00	16.71	
55	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	21,790,166,057.21	21,790,166,057.21	100.00	
56	NIGERIA CUSTOMS SERVICE	12,861,000,000.00	12,861,000,000.00		
57	NATIONAL HUMAN RIGHTS COMMISSION	86,185,892.50	100,000,000.00		
58	FEDERAL INLAND REVENUE SERVICE				No Report from FIRS
	TOTAL	**848,299,192,193.43**	**1,845,366,226,462.88**	**45.97**	

The Provisions of the Second Schedule of the Finance (Control and Management) Act 1990 treqires the Accountant-General of the Federation to maintain the Development Fund. The Fund is to be used to finance Capital Expenditures of Government of the Federation.The Receipts into the Fund includes Transfers from the Consolidated Revenue Fund (CRF) Account. In the year 2012, the above funds were transfers made for the purpose of Capital Development.

BREAKDOWN OF CAPITAL EXPENDIYURE BUDGET

Executive		1,660,546,106,693.00		
NATIONAL ASSEMBLY		19,745,970,000.00		
NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS		21,790,166,057.21		
NIGERIA CUSTOMS SERVICE		12,861,000,000.00		
UNIVERSAL BASIC EDUCATION COMMISSION		63,117,316,830.00		
INDEPENDENT NATIONAL ELECTORAL COMMISSION		18,532,242,252.67		
NIGER DELTA DEVELOPMENT COMMISSION		48,673,424,630.00		
NATIONAL HUMAN RIGHTS COMMISSION	45	100,000,000.00		
TOTAL		**1,845,366,226,462.88**		

NOTE 10

DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AID AND GRANTS

FOR THE PERIOD ENDED 31ST DECEMBER, 2012.

S/N	BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE		
								FOREIGN CURRENCY	NAIRA EQUIVALENT	EXPENSES	EXPENSES	
									=N=	=$=	=N=	BALANCE
A	GRANTS & AIDS											
1	National Defence College	German Government	Leaders	Grant	2010	ADMINISTRATION	Dollar	502,450.00	78,015,411.50	502,450.00	78,015,411.50	$0.00
2	Human Rights Commission	UNICEF	Child Right Acts	Grant	2009-2010	ECONOMIC	Naira	2,986,126.00	2,986,126.00		2,986,126.00	0.00
3	Human Rights Commission	UNDP	Elections	Grant	2010	LAW & JUSTICE	Naira	62,713,971.63	62,713,971.63		62,713,971.63	0.00
4	Human Rights Commission	SWISS EMBASSY	Publicity	Grant	2010	LAW & JUSTICE	Naira	2,200,000.00	2,200,000.00		2,200,000.00	0.00
5	Human Rights Commission	MAC ARTHUR	Plan with MDAs & CSO for	Grant	2010	LAW & JUSTICE	Naira	4,840,510.00	4,840,510.00		4,840,510.00	0.00
6	Human Rights Commission	Centre of Norwegian Refugee	Capacity Building	Grant	2010	LAW & JUSTICE	Naira	12,000.00	12,000.00		12,000.00	0.00
7	Economic and Fincial Crime Commission	UNDP	awareness for crime	Grant		ADMINISTRATION	Naira	650,000.00	650,000.00		650,000.00	0.00
8	Nigeria Airforce	USA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	29,338,485.00	29,338,485.00		29,338,485.00	0.00
9	Nigeria Airforce	UK	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	12,955,790.00	12,955,790.00		12,955,790.00	0.00
10	Nigeria Airforce	KENYA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	5,445,000.00	5,445,000.00		5,445,000.00	0.00
11	Nigeria Airforce	INDIA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	8,406,750.00	8,406,750.00		8,406,750.00	0.00
12	Nigeria Airforce	GHANA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	19,140,000.00	19,140,000.00		19,140,000.00	0.00
13	Nigeria Airforce	FRANCE	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	12,506,175.00	12,506,175.00		12,506,175.00	0.00
14	Nigeria Airforce	GERMANY	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,323,000.00	4,323,000.00		4,323,000.00	0.00
15	Nigeria Airforce	CHINA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	5,593,500.00	5,593,500.00		5,593,500.00	0.00
16	Nigeria Airforce	CANADA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	5,087,280.00	5,087,280.00		5,087,280.00	0.00
17	Nigeria Airforce	CAMEROON	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,125,000.00	4,125,000.00		4,125,000.00	0.00
18	Nigeria Airforce	BANGLADESH	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,422,000.00	4,422,000.00		4,422,000.00	0.00
19	Nigeria Airforce	AUSTRILIA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	330,000.00	330,000.00		330,000.00	0.00
20	Nigeria Airforce	SCOTLAND	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	3,795,000.00	3,795,000.00		3,795,000.00	0.00
21	Nigeria Airforce	SWITZERLAND	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	1,193,280.00	1,193,280.00		1,193,280.00	0.00
22	Nigeria Airforce	PHILIPINES	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	4,125,000.00	4,125,000.00		4,125,000.00	0.00
23	Nigeria Airforce	KOREA	Capacity Building assistance	Grant	2009-2011	ADMINISTRATION	Naira	2,904,000.00	2,904,000.00		2,904,000.00	0.00
24	(NIHSA)	Niger Basin Authority (NBA)	readers allowances		2009-2011	ECONOMIC	Naira	1,248,147.00	1,248,147.00		1,248,147.00	0.00
25	Federal Inland revenue services	GTZ Germany	Technical Assistance		2010	ECONOMIC	Naira	40,000.00	$40,000		$40,000	0.00
26	Education	UNICEF	Tecdhnical Asstance on Development of Early Learning Standard		2009-2011	EDUCATION	Naira	7,178,852.00	7,178,852.00		7,178,852.00	0.00
27	Education	ESPIN	Technical; Assistance on Capacity building		2009-2011	EDUCATION	Naira	3,039,000.00	3,039,000		3,039,000	0.00
B	CREDITS											
1	Water Resouces	World Bank	Nigeria Electric and Gas improvement project	Credit	2009-2011	ECONOMIC	dollar	6,231,252.12	967,526,516.67	5,529,041.67	858,494,300.10	109,032,216.57
2	Water Resouces	African Development Development Bank	To increase and sustain provision of safe water supply and adfequate sanitation services to trhe rural population in Nigeria	Credit	2009-2011	ECONOMIC	dollars	134,950.42	20,953,751.71	95,808.38	14,876,167.16	6,077,584.55
3	Water Resouces	World Bank Project 1	To improve the reliability , commercial viability and increase access tom piped water	Credit	2009-2011	ECONOMIC	dollars	11,415,082.64	1,772,419,881.51	10,982,287.37	1,705,219,759.94	67,200,121.57
4	Water Resouces	World Bank Project 2	To improve the reliability , commercial viability and increase access tom piped water	Credit	2009-2011	ECONOMIC	dollars	5,861,794.08	910,160,766.80	5,854,494.71	909,027,393.62	1,133,373.18
								232,744,395.89	3,957,675,194.83	22,964,082.13	3,774,231,898.96	183,443,295.88

Buying	=N= 154.77 to $
Selling	=N= 155.77 to $
Centre	=N= 155.27 to $

NOTE 11

DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2012

ACTUAL PREVIOUS YEAR(2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N		N	%	N
	A=ADMINSTRATIVE SECTOR:						
86,026,250,207.89	STATE HOUSE		6,270,897,707.54	6,145,703,636.30	6,145,703,636.30	102.04	**48,755,953,183.84**
212,224,102.39	NATIONAL BOUNDARY COMMISSION		330,782,860.58	317,900,000.00	317,900,000.00	104.05	**51,682,618.64**
-	BORDERS COMMUNITIES DEVELOPMENT AGENCY		105,727,091.00	196,008,727.00	196,008,727.00	53.94	
	BUREAU OF PUBLIC PROCUREMENT		132,532,939.87	221,600,000.00	221,600,000.00	59.81	
17,947,650.00	MINISTRY OF SPECIAL DUTIES		27,457,343.43	44,460,000.00	44,460,000.00	61.76	
642,391,494.16	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)		4,295,036,194.82	12,744,309,194.68	12,744,309,194.68	33.70	
	FEDERAL ROAD SAFETY COMMISSION		-	876,861,883.00	876,861,883.00	-	
	NATIONAL COMMISSION FOR REFUGEES		149,466,252.68	250,000,000.00	250,000,000.00	59.79	
277,153,917.68	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		128,188,062.02	328,730,229.00	328,730,229.00	38.99	
192,617,432.08	CODE OF CONDUCT TRIBUNAL		29,405,672.00	61,500,000.00	61,500,000.00	47.81	
	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION		88,079,264.72	69,160,000.00	69,160,000.00	127.36	
	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)		772,188,769.35	1,734,986,576.00	1,734,986,576.00	44.51	
	NATIONAL HAJ COMMISSION OF NIGERIA		171,626,416.29	261,000,000.00	261,000,000.00	65.76	
	NIGERIA CHRISTIAN PILGRIM COMMISSION		114,588,697.83	143,000,000.00	143,000,000.00	80.13	
	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT		-	-		#DIV/0!	
1,301,156,801.70	NATIONAL ASSEMBLY- MANAGEMENT		5,510,691,810.98	3,970,000,000.00	3,970,000,000.00	138.81	1,610,751,545.60
1,174,981,900.89	NASS- SENATE		4,808,833,678.12	4,250,000,000.00	4,250,000,000.00	113.15	558,833,678.12
1,409,765,211.05	NASS- HOUSE OF REPRESENTATIVES		9,615,279,975.44	6,000,000,000.00	6,000,000,000.00	160.25	3,615,279,975.44
224,834,471.32	NATIONAL ASSEMBLY SERVICE COMMISSION		562,706,093.36	404,970,000.00	404,970,000.00	138.95	168,511,605.50
	LEGISLATIVE AIDES		436,787,000.00	300,000,000.00	300,000,000.00	145.60	136,787,000.00
	NASS- GENERAL SERVICES OFFICE		1,229,957,761.03	1,230,000,000.00	1,230,000,000.00	100.00	
	SECRETARY TO GOVERNMENT OF THE FEDERATION		917,865,636.21	3,282,500,000.00	3,282,500,000.00	27.96	
36,102,913,406.37	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)		13,831,381,029.97	5,778,256,922.60	5,778,256,922.60	239.37	9,640,086.26
	DEFENCE HEADQUARTERS(DHQ)		-	634,260,000.00	634,260,000.00	-	
	NIGERIAN ARMY		4,779,360,820.00	5,425,200,000.00	5,425,200,000.00	88.10	
	NIGERIAN NAVY		10,626,103,567.91	11,929,283,550.00	11,929,283,550.00	89.08	
	NIGERIAN AIRFORCE		4,187,655,706.00	5,968,284,450.00	5,968,284,450.00	70.17	
	NIGERIA DEFENCE ACADEMY		3,711,373,062.51	2,085,000,000.00	2,085,000,000.00	178.00	**1,564,231,615.75**
	NIGERIAN DEFENCE COLLEGE		3,749,443,750.00	4,498,887,500.00	4,498,887,500.00	83.34	
	COMMAND AND STAFF COLLEGE, JAJI		356,297,201.00	402,002,650.00	402,002,650.00	88.63	
	NIG. ARMED FORCES RESETTLEMENT CENTRE		157,320,497.73	241,516,500.00	241,516,500.00	65.14	
	DEFENCE INTELLEGENCE SCHOOL		-	5,076,803,100.00	5,076,803,100.00	-	
	DEFENCE INTELLEGENCE AGENCY		3,949,798,883.00	28,523,550.00	28,523,550.00	13,847.50	
	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.		1,210,709,584.18	2,838,960,000.00	2,838,960,000.00	42.65	
	DEFENCE MISSIONS		1,826,895,058.90	609,225,150.00	609,225,150.00	299.87	**1,471,931,653.87**
	DIRECTORATE OF MILITARY PENSION		31,771,400.00	48,180,000.00	48,180,000.00	65.94	
2,886,583,350.18	FEDERAL MINISTRY OF FOREIGN AFFAIRS		146,986,765.63	4,220,285,114.24	4,220,285,114.24	3.48	
	OVERSEAS MISSION		16,286,211,147.00	3,016,534,709.00	3,016,534,709.00	539.90	9,955,624,788.09
2,947,581,188.62	FEDERAL MINISTRY OF INFORMATION -HQTRS		1,005,419,186.50	1,689,145,578.38	1,689,145,578.38	59.52	
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY		960,973,717.30	1,905,980,000.00	1,905,980,000.00		
8,369,636,936.01	MINISTRY OF INTERIOR		612,737,642.59	700,410,015.00	700,410,015.00	87.48	
	NIGERIAN PRISONS SERVICE(NPS)		1,809,037,134.51	2,970,000,000.89	2,970,000,000.89	60.91	
	NIGERIAN IMMIGRATION SERVICE(NIS)		955,544,192.31	1,751,800,000.00	1,751,800,000.00	54.55	
	NATIONAL SECURITY & CIVIL DEFENCE CORPS		220,380,431.80	1,300,000,000.00	1,300,000,000.00	16.95	

ACTUAL PREVIOUS YEAR(2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N		N	%	N
	IMMIGRATION, PRISONS & NSCDC BOARD		17,693,185.00	36,589,983.89	36,589,983.89	48.36	
	CUSTOMS, IMMIGRATION & PRISONS PENSION BD		-	-	-	#DIV/0!	
	FEDERAL FIRE SERVICE		429,488,280.68	800,000,000.00	800,000,000.00	53.69	
	POLICE SERVICE COMMISSION		1,628,350,715.23	1,535,000,000.00	1,535,000,000.00	106.08	**593,913,244.08**
	POLICE PENSION BOARD		17,489,975.86	36,461,150.94	36,461,150.94	47.97	
32,046,327,808.37	POLICE FORMATION AND COMMAND		7,035,558,742.85	9,656,295,375.43	9,656,295,375.43	72.86	
653,086,596.25	MINISTRY OF POLICE AFFAIRS		1,390,483,201.92	2,608,845,346.00	2,608,845,346.00	53.30	
5,096,470,289.70	OFFICE OF HEAD OF SERVICE OF THE FEDERATION		2,521,270,012.33	2,765,402,626.72	2,765,402,626.72	91.17	
	FEDERAL STAFF HOUSING LOAN BOARD		285,318,013.24	575,865,000.00	575,865,000.00	49.55	
	PUBLIC SERVICE INSTITUTE		316,220,009.21	228,579,456.00	228,579,456.00	138.34	**120,572,141.78**
980,310,679.79	OFFICE OF THE AUDITOR-GENERAL OF FED.		268,484,835.93	553,280,000.00	553,280,000.00	48.53	
97,138,531.00	PUBLIC COMPLIANTS COMMISSION		268,065,530.24	560,025,000.00	560,025,000.00	47.87	
181,798,055.34	FEDERAL CIVIL SERVICE COMMISSION		189,138,311.99	375,983,458.88	375,983,458.88	50.30	
25,498,647,636.70	INDEPENDENT NATION ELECTORAL COMMISSION		4,804,277,251.55	9,032,654,680.37	9,032,654,680.37	53.19	
118,831,926.13	FEDERAL CHARACTER COMMISSION		28,462,911.79	40,000,000.00	40,000,000.00	71.16	
	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.		42,505,728.54	50,668,978.40	50,668,978.40	83.89	
	NATIONAL LOTTERY TRUST FUND		-	-		#DIV/0!	
	NATIONAL LOTTERY REGULATORY COMMISSION		113,359,975.31	226,500,000.00	226,500,000.00	50.05	
160,875,000.28	Parastatals & Agencies under Administrative Sector	12	71,313,014,716.93	102,743,445,116.57	102,743,445,116.57	69.41	
206,619,524,593.89	***Sub-Total A= Administrative sector***		**196,782,681,404.71**	**237,776,825,209.29**	**237,776,825,209.29**	82.76	
	Economic Sector:						
66,277,832,719.82	FEDERAL MINISTRY OF WATER RESOURCES		16,056,139,194.75	26,011,830,582.00	26,011,830,582.00	61.73	
31,551,023,349.69	FEDERAL MINISTRY OF AGRICULTURE		23,510,021,659.30	36,328,905,956.00	36,328,905,956.00	64.71	
	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA		272,841,217.23	400,000,000.00	400,000,000.00	68.21	
	NATIONAL AGRICULTURAL SEEDS COUNCIL		232,381,549.22	530,000,000.00	530,000,000.00	43.85	
	NIGERIA AGRICULTURAL QURANTINE SERVICE		-	275,000,000.00	275,000,000.00	-	
	NIGERIA HYDROLOGICAL SERVICE AGENCY		116,404,283.43	156,344,842.40	156,344,842.40	74.45	
1,767,275,861.21	FEDERAL MINISTRY OF FINANCE		917,691,538.09	1,465,154,752.00	1,465,154,752.00	62.63	
51,274,216.85	DEBT MANAGEMENT OFFICE		25,629,044.19	18,000,000.00	18,000,000.00	142.38	7,862,526.00
61,916,838.76	BUDGET OFFICE OF THE FEDERATION		47,845,518.61	42,596,150.00	42,596,150.00	112.32	32,960,255.45
	INVESTMENT AND SECURITIES TRIBUNAL		-	44,500,000.00	44,500,000.00	-	
787,235,562.91	OFFICE OF THE ACCOUNTANT-GENERAL OF FED		440,025,536.55	548,279,929.00	548,279,929.00	80.26	
	FEDERAL INLAND REVENUE SERVICE		-	-		#DIV/0!	
9,373,773,463.18	NIGERIA CUSTOM SERVICE		12,642,818,918.16	12,861,000,000.00	12,861,000,000.00	98.30	
6,977,925,126.13	FEDERAL MINISTRY OF TRADE & INVESTMENTS		175,135,368.30	465,835,898.00	465,835,898.00	37.60	
	TAFAWA BALEWA SQUARE MANAGEMENT BOARD		46,377,985.56	49,000,000.00	49,000,000.00		
2,660,954,779.64	MIN. OF EMP, LABOUR AND PRODUCTIVITY		151,997,750.70	414,921,928.00	414,921,928.00	36.63	
	INDUSTRIAL ARBITRATION PANEL		35,230,732.46	60,000,000.00	60,000,000.00	58.72	

ACTUAL PREVIOUS YEAR(2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N		N	%	N
23,459,315,237.87	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		261,558,555.92	372,766,333.70	372,766,333.70	70.17	
	NATURAL MEDICINE DEV. AGENCY		67,056,137.26	93,743,688.68	93,743,688.68	71.53	
	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)		47,637,599.84	747,339,423.03	747,339,423.03	6.37	
	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA		1,679,009,694.86	2,429,325,653.39	2,429,325,653.39	69.11	
	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA		217,652,762.75	454,672,432.15	454,672,432.15	47.87	
43,918,272,859.50	FEDERAL MINISTRY OF TRANSPORT		14,110,961,395.13	48,590,528,048.79	48,590,528,048.79	29.04	
23,598,793,716.37	MINISTRY OF AVIATION		33,325,283,949.68	34,159,040,446.84	34,159,040,446.84	97.56	
70,099,507,674.83	FEDERAL MINISTRY OF POWER		76,358,497,433.01	11,130,275,645.75	11,130,275,645.75	686.04	87,248,584,074.38
17,698,778,376.01	FEDERAL MINISTRY OF PETROLEUM RESOURCES		1,862,379,871.27	2,002,366,492.00	2,002,366,492.00	93.01	
	DEPARTMENT OF PETROLEUM RESOURCES (DPR)		2,648,636,021.99	4,687,829,274.46	4,687,829,274.46	56.50	
2,896,608,565.88	MINISTRY OF MINES AND STEEL		719,378,027.58	834,570,701.00	834,570,701.00	86.20	
	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE		88,409,922.31	92,500,000.00	92,500,000.00	95.58	
167,420,123.61	NIGERIA GEOLOGICAL SURVEY AGENCY		1,280,042,810.37	1,185,774,835.81	1,185,774,835.81	107.95	23,101.01
	NIGERIA MINING CADASTRE OFFICE		21,628,203.50	46,250,000.00	46,250,000.00	46.76	
136,337,799,376.47	FEDERAL MINISTRY OF WORKS		115,121,795,612.98	229,092,745,848.59	229,092,745,848.59	50.25	
2,845,356,563.54	SURVEY-GENERAL OF THE FEDERATION		3,344,383,259.69	4,400,781,295.04	4,400,781,295.04	76.00	
	FEDERAL ROADS MAINTENANCE AGENCY		10,856,992,744.58	10,512,810,000.00	10,512,810,000.00	103.27	38,434,736.55
4,182,818,613.73	FEDERAL MINISTRY OF CULTURE & TOURISM		209,145,720.28	582,225,852.00	582,225,852.00	35.92	
741,832,112.41	NATIONAL PLANNING COMMISSION		317,265,577.81	452,798,000.00	452,798,000.00	70.07	
131,585,631.20	NATIONAL SALARIES, INCOMES AND WAGES COMM		106,485,004.00	247,000,000.00	247,000,000.00	43.11	
283,647,808.02	REVENUE MOB, ALLOCATION & FISCAL COMMISSION		336,650,164.80	353,859,568.20	353,859,568.20	95.14	
	FISCAL RESPONSIBILITY COMMISSION		-	79,407,068.28	79,407,068.28	-	
	NIG. INTEGRATION WATER RESOURCES MGT. COMM.		67,711,989.08	116,194,946.58	116,194,946.58	58.27	
126,741,171.02	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT		27,769,106,991.58	41,919,081,732.13	41,919,081,732.13	66.24	
399,305,475.00	NATIONAL BUREAU OF STASTICS		343,166,817.27	360,000,000.00	360,000,000.00	95.32	
32,632,805,033.83	CAPITAL SUPPLEMENTATION	27	105,681,104,019.99			#DIV/0!	
	Parastatals & Agencies under Economic Sector	12	103,554,501,581.00	199,099,365,124.72	199,099,365,124.72	52.01	
412,751,967,537.67	***Sub-Total Economic Sector:***		**539,010,842,970.33**	**673,714,622,448.53**	**673,714,622,448.53**	80.01	
	Law and Justice:						
6,317,256,071.25	NATIONAL JUDICIAL COUNCIL - ABUJA		6,731,699,997.06	1,440,000,000.00	1,440,000,000.00	467.48	2,249,039,033.47
2,850,836,618.21	SUPREME COURT OF NIGERIA		1,055,625,747.64	1,055,667,915.14	1,055,667,915.14	100.00	
5,227,826,653.49	COURT OF APPEAL, ABUJA		4,874,925,696.55	5,018,748,000.00	5,018,748,000.00	97.13	
5,123,126,508.81	FEDERAL HIGH COURT-LAGOS		4,363,592,150.80	4,494,371,460.27	4,494,371,460.27	97.09	

ACTUAL PREVIOUS YEAR(2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N		N	%	N
3,100,807,561.57	FCT. HIGH COURT OF JUSTICE, ABUJA		3,012,781,438.83	2,536,748,000.00	2,536,748,000.00	118.77	522,045,373.40
967,193,958.07	SHARIA COURT OF APPEAL, ABUJA		835,155,199.83	819,060,581.80	819,060,581.80	101.97	7,499,723.12
2,485,430,450.58	CUSTOMARY COURT OF APPEAL, ABUJA		803,038,700.45	798,550,000.00	798,550,000.00	100.56	1,569,792.41
4,550,384,812.33	NATIONAL INDUSTRIAL COURT		2,611,850,639.65	2,583,000,000.00	2,583,000,000.00	101.12	21,172,746.11
660,077,743.81	NATIONAL JUDICIAL INSTITUTE - ABUJA		1,517,231,263.73	2,145,000,000.00	2,145,000,000.00	70.73	
618,058,623.53	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA		70,055,000.00	70,120,100.00	70,120,100.00	99.91	
1,542,755,667.26	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		768,404,084.61	830,000,000.00	830,000,000.00	92.58	
938,709,688.66	FEDERAL MINISTRY OF JUSTICE		51,065,570.32	143,124,000.00	143,124,000.00	35.68	
248,324,798.27	NAT.HUMAN RIGHTS COMMISSION		86,185,892.50	100,000,000.00	100,000,000.00	86.19	
195,967,933.82	IND CORRUPT PRACTICES COMMISSION		-	-		#DIV/0!	
310,000,000.00	CODE OF CONDUCT BUREAU		301,111,702.50	1,131,578,245.00	1,131,578,245.00	26.61	
	Parastatals & Agencies under law & Justice Sector	12	-	551,440,000.00	551,440,000.00	-	
35,136,757,089.66	***Sub-Total Law & Justice***		**27,082,723,084.47**	**23,717,408,302.21**	**23,717,408,302.21**	**114.19**	

ACTUAL PREVIOUS YEAR(2011)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N		N	%	N
	REGIONAL SECTOR						
53,714,473,367.33	MINISTRY FOR FEDERAL CAPITAL TERRITORY		33,372,542,221.00	46,257,784,097.47	46,257,784,097.47	72.14	
74,556,680,616.05	NIGER DELTA AFFAIRS		41,985,227,119.53	80,922,134,484.00	80,922,134,484.00	51.88	
44,937,757,490.50	NIGER DELTA DEVELOPMENT COMMISSION	26	38,736,768,000.00	48,673,424,630.00	48,673,424,630.00	79.59	
			-	-			
173,208,911,473.88	*Sub-Total Regional Development*		114,094,537,340.53	175,853,343,211.47	175,853,343,211.47	64.88	
	SOCIAL SECTOR						
3,968,351,460.04	MINSTRY OF YOUTH DEVELOPMENT		4,086,551,300.05	5,762,094,100.00	5,762,094,100.00	70.92	
	CITIZENSHIP & LEADERSHIP TRAINING CENTRE		-	258,200,000.00	258,200,000.00		
1,170,022,297.61	FEDERAL MINISTRY OF WOMEN AFFAIRS		1,023,728,018.90	2,154,777,399.78	2,154,777,399.78	47.51	
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		448,101,314.88	1,060,722,500.00	1,060,722,500.00	42.24	
40,847,356,063.45	FEDERAL MINISTRY OF EDUCATION		4,372,151,239.89	10,201,869,165.65	10,201,869,165.65	42.86	
	UNITY SCHOOLS		5,386,506,840.92	9,863,011,167.81	9,863,011,167.81	54.61	
31,057,991,864.79	FEDERAL MINISTRY OF HEALTH		3,905,734,254.80	14,568,771,980.98	14,568,771,980.98	26.81	
	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		-	-	-	#DIV/0!	
	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI		206,443,935.78	382,061,666.00	382,061,666.00	54.03	
4,792,378,240.50	FEDERAL MINISTRY OF ENVIRONMENT		5,676,576,837.72	10,521,404,790.97	10,521,404,790.97	53.95	
	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		957,015,556.55	1,800,000,000.00	1,800,000,000.00	53.17	
	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		446,316,908.45	812,000,000.00	812,000,000.00	54.97	
	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA			130,000,000.00	130,000,000.00	-	
2,805,091,248.10	NATIONAL SPORTS COMMISSION		983,843,479.41	1,770,735,773.79	1,770,735,773.79	55.56	
557,682,568.92	NATIONAL POPULATION COMMISSION		458,852,628.26	1,959,590,000.00	1,959,590,000.00	23.42	
	TRANSFER TO UNIVERSAL BASIC EDUCATION	27	63,117,316,830.00	-		#DIV/0!	
			-				
46,080,865,458.00	PARASTATALS & AGENCIES UNDER SOCIAL SECTOR	12	52,768,687,486.43	95,251,167,365.45	95,251,167,365.45	55.40	
131,279,739,201.40	*SUB-TOTAL SOCIAL SECTOR*		143,837,826,632.05	156,496,405,910.43	156,496,405,910.43	91.91	
958,996,899,896.50	TOTAL EXPENDITURE:		1,020,808,611,432.09	1,267,558,605,081.93	1,267,558,605,081.93	80.53	

The Second Schedule of the Finance (Control and Managment) Act 1990 requires the setting up of the Development Fund which is used to finance general capital expenditure. The Capital Expenditure is incurred by Ministries, Department and Agencies of Government. The expenditures are compared with the approved budget as approved by the National Assembly.

-66,277,832,719.82

NOTE 12

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	PERFORMANCE ON TOTAL
		N	N	N	%
	ADMINISTRATION				
	PRESIDENCY:				
1	OFFICE OF THE NATIONAL SECURITY ADVISER	46,317,420,749.23	28,239,707,069.57	28,239,707,069.57	164.02
2	DIRECTORATE OF STATE SECURITY		17,985,507,780.00	17,985,507,780.00	0.00
3	NATIONAL INTELLIGENCY AGENCY		14,768,010,742.00	14,768,010,742.00	0.00
4	PRESIDENTIAL AIR FLEET	2,722,319,613.44	2,857,175,500.00	2,857,175,500.00	95.28
5	NIPSS KURU	74,185,313.65	180,300,000.00	180,300,000.00	41.15
6	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,216,199,651.76	2,532,300,000.00	2,532,300,000.00	48.03
7	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	625,299,999.91	625,300,000.00	625,300,000.00	100.00
8	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	2,121,366,272.31	3,125,400,000.00	3,125,400,000.00	67.88
9	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	15,328,056.25	-	-	#DIV/0!
10	NIGERIA INVESTMENT PROMOTION COUNCIL	121,039,237.46	315,800,000.00	315,800,000.00	38.33
11	NATIONAL ATOMIC ENERGY COMMISSION	1,166,539,564.62	2,000,000,000.00	2,000,000,000.00	
	TOTAL:STATE HOUSE	**54,379,698,458.63**	**72,629,501,091.57**	**72,629,501,091.57**	**#DIV/0!**
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF):		-		
12	LAGOS LIASON OFFICE		6,000,000.00	6,000,000.00	0.00
13	NATIONAL HOSPITAL		-		#DIV/0!
14	NATIONAL MERIT AWARD		60,000,000.00	60,000,000.00	0.00
15	FEDERAL ROAD SAFETY COMMSSION		-	-	#DIV/0!
16	UTILITIES CHARGE COMMISSION		-		#DIV/0!
17	NATIONAL COMMISSION FOR REFUGEES		-		#DIV/0!
18	NATIONAL LOTTERY TRUST FUND (NLTF)	70,762,157.09	148,000,000.00	148,000,000.00	47.81
19	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)		-		#DIV/0!
20	NATIONAL LOTTERY REGULATORY COMMISSION		-	-	#DIV/0!
21	NATIONAL ECONOMIC INTELLIGENT COMMITTEE		15,000,000.00	15,000,000.00	0.00
22	NATIONAL ACTION COMMITTEE ONN AIDS (NACA)	342,750,023.38	754,250,000.00	754,250,000.00	45.44
23	SERVICOM		12,000,000.00	12,000,000.00	0.00
24	NATIONAL PENSON COMMISSION	362,297,755.40	1,000,000,000.00	1,000,000,000.00	36.23
25	NAT. IDENTITY MANAGEMENT COMMISSION	7,295,245,877.19	12,619,389,895.00	12,619,389,895.00	57.81
26	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS		-		#DIV/0!
	TOTAL:SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SG	**8,071,055,813.06**	**14,614,639,895.00**	**14,614,639,895.00**	**#DIV/0!**
	MINISTRY OF DEFENCE		-		
27	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	2,500,443,122.54	3,462,760,000.00	3,462,760,000.00	72.21
28	DEFENCE INTELLIGENT SCHOOL		-		
	TOTAL:MINISTRY OF DEFENCE	**2,500,443,122.54**	**3,462,760,000.00**	**3,462,760,000.00**	**72.21**
	MINISTRY OF FOREIGN AFFAIRS		-		
29	**FOREIGN SERVICE ACADEMY (FSA)**		**84,000,000.00**	**84,000,000.00**	0.00
30	TECHNICAL AIDS CORPS		-	-	#DIV/0!
31	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	16,676,008.21	44,960,700.00	44,960,700.00	37.09
32	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	11,073,602.50	18,712,810.00	18,712,810.00	59.18
33	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	24,909,693.43	64,283,280.00	64,283,280.00	38.75
	TOTAL:MINISTRY OF FOREIGN AFFAIRS	**52,659,304.14**	**211,956,790.00**	**211,956,790.00**	24.84
	FEDERAL MINISTRY OF INFORMATION -HQTRS				
34	NIGERIAN TELEVISION AUTHORITY	773,990,807.37	591,601,760.00	591,601,760.00	130.83
35	FEDERAL RADIO CORPORATION OF NIGERIA	459,223,137.47	307,780,000.00	307,780,000.00	149.20
36	NEWS AGENCY OF NIGERIA	96,377,898.01	145,000,000.00	145,000,000.00	66.47
37	VOICE OF NIGERIA	733,440,405.49	1,239,560,000.00	1,239,560,000.00	59.17
38	NIGERIAN FILM CORPORATION	136,117,882.08	249,291,292.00	249,291,292.00	54.60
39	NATIONAL BROADCASTING COMMISSION	86,741,559.93	181,290,100.00	181,290,100.00	47.85
40	NIGERIA PRESS COUNCIL	40,728,175.09	85,122,000.00	85,122,000.00	47.85
41	NATIONAL FILM AND VIDEO CENSOR BOARD	111,655,846.59	233,570,032.00	233,570,032.00	47.80
42	ADVERTISING PRACTITIONERS OF NIGERIA	17,488,014.74	36,550,000.00	36,550,000.00	47.85
	TOTAL:FEDERAL MINISTRY OF INFORMATION	**2,455,763,726.77**	**3,069,765,184.00**	**3,069,765,184.00**	80.00
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY		-		
43	**NATIONAL INFORMATION TECHNOLODY DEVELOPMENT AGENCY (NITDA)**	**805,398,541.22**	2,601,654,500.70	**2,601,654,500.70**	30.96
44	**NIPOST**		-	-	#DIV/0!
45	**NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)**	**2,385,560,837.55**	4,772,047,750.30	**4,772,047,750.30**	49.99
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	**3,190,959,378.77**	**7,373,702,251.00**	**7,373,702,251.00**	
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)				
46	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	348,414,390.38	726,146,523.00	726,146,523.00	47.98
47	FEDERAL TRAINING CENTRE CALABAR	312,369,822.60	127,029,132.00	127,029,132.00	245.90
48	FEDERAL TRAINING CENTRE ENUGU		37,230,050.00	37,230,050.00	0.00
49	FEDERAL TRAINING CENTRE ILORIN		178,896,364.00	178,896,364.00	0.00
50	FEDERAL TRAINING CENTRE KADUNA		57,610,555.00	57,610,555.00	0.00
51	FEDERAL TRAINING CENTRE LAGOS		123,121,554.00	123,121,554.00	0.00
52	FEDERAL TRAINING CENTRE MAIDUGURI		127,000,727.00	127,000,727.00	0.00
53	BUREAU OF PUBLIC SERVICE REFORMS	1,650,700.06	4,085,000.00	4,085,000.00	40.41
	TOTAL:OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)	**662,434,913.03**	**1,381,119,905.00**	**1,381,119,905.00**	47.96
	SUB-TOTAL ADMINISTRATIVE SECTOR	**71,313,014,716.93**	**102,743,445,116.57**	**102,743,445,116.57**	69.41
	ECONOMIC				
54	FEDERAL MINISTRY OF AGRICULTURE				
55	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	36,883,529.05	65,105,071.00	65,105,071.00	56.65
56	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILO	80,310,945.41	160,741,854.00	160,741,854.00	49.96
57	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	122,395,751.32	267,000,000.00	267,000,000.00	45.84
58	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	202,701,035.25	410,000,000.00	410,000,000.00	49.44
59	NATIONAL VETERNARY RESEARCH INSTITUTE-VOM	671,480,037.09	1,585,380,000.00	1,585,380,000.00	42.35
60	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	378,506,787.97	850,488,096.00	850,488,096.00	44.50

61	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	164,960,550.30	335,000,000.00	335,000,000.00	49.24
62	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	162,228,925.71	328,161,490.00	328,161,490.00	49.44
63	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	335,616,276.00	654,000,000.00	654,000,000.00	51.32
64	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	90,510,016.26	168,648,350.00	168,648,350.00	53.67
65	NATIONAL FOOD RESERVE AGENCY		-		#DIV/0!
66	COCOA RESEARCH INSTITUTE -IBADAN	258,090,995.14	488,000,000.00	488,000,000.00	52.89
67	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	179,563,951.43	384,849,640.00	384,849,640.00	46.66
68	RUBBER RESEARCH INSTITUTE- BENIN	66,673,739.36	135,697,835.00	135,697,835.00	49.13
69	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	91,132,980.09	196,548,079.00	196,548,079.00	46.37
70	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	156,458,682.92	315,228,912.00	315,228,912.00	49.63
71	VETERNARY COUNCIL OF NIGERIA		100,000,000.00	100,000,000.00	0.00
72	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADA	124,418,649.77	179,425,582.00	179,425,582.00	69.34
73	FEDERAL COLLEGE OF AGRICULTURE -AKURE	37,644,394.26	65,000,000.00	65,000,000.00	57.91
74	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	39,864,814.50	71,750,000.00	71,750,000.00	55.56
75	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU		195,000,000.00	195,000,000.00	0.00
76	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	84,576,253.30	169,686,974.00	169,686,974.00	49.84
77	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	45,824,202.24	91,159,727.00	91,159,727.00	50.27
78	COLLEGE OF VETERNARY AND MEDICAL LABORATORY TECHNOLOGY -V	49,980,433.93	84,000,000.00	84,000,000.00	59.50
79	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	62,611,139.44	113,969,741.00	113,969,741.00	54.94
80	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	45,283,509.00	84,000,000.00	84,000,000.00	53.91
81	FEDERAL COOPERATIVE COLLEGE- IBADAN	9,803,085.03	15,000,000.00	15,000,000.00	65.35
82	FEDERAL COOPERATIVE COLLEGE- KADUNA	4,791,899.02	10,000,000.00	10,000,000.00	47.92
83	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	1,916,759.61	4,000,000.00	4,000,000.00	47.92
84	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - OWERRI	31,752,025.81	65,000,000.00	65,000,000.00	48.85
85	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - KURU JOS	30,384,900.42	50,000,000.00	50,000,000.00	60.77
86	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	107,715,062.51	238,078,805.00	238,078,805.00	45.24
87	NIGERIA INSTITUTE OF OCEANGRAPHY AND MARINE RESEARCH (NIOMR	1,214,405,351.21	1,780,052,852.00	1,780,052,852.00	68.22
88	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	200,895,994.93	400,000,000.00	400,000,000.00	50.22
89	OFFICE OF THE PERMANENT REPRESENTATIVE TO F A O	29,927,403.46	36,000,000.00	36,000,000.00	83.13
90	FEDERAL COLLEGE OF HORTICULTURE - DADIN -KOWA , GOMBE	139,556,084.65	313,970,669.00	313,970,669.00	44.45
91	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	122,956,024.92	250,000,000.00	250,000,000.00	49.18
92	NIGERIA ANIMAL INSTITUTE	34,267,063.17	51,000,000.00	51,000,000.00	67.19
93	NIGERIA STORED PRRODUCTS RESEARCH, ILORIN	179,094,783.40	345,900,644.00	345,900,644.00	51.78
	TOTAL:FEDERAL MINISTRY OF AGRICULTURE	**5,595,184,037.89**	**11,057,844,321.00**	**11,057,844,321.00**	50.60
	FEDERAL MINISTRY OF TRADE & INVESTMENTS				
94	STANDARD ORGANISATION OF NIGERIA	21,200,544.14	52,352,302.00	52,352,302.00	40.50
95	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	9,282,422.14	15,528,395.00	15,528,395.00	59.78
96	NATIONAL AUTOMATIVE COUNCIL		12,707,083.00	12,707,083.00	0.00
97	INDUSTRIAL TRAINING FUND		50,930,220.00	50,930,220.00	0.00
98	NIGERIAN EXPORT PROMOTION COUNCIL	15,413,779.17	38,062,553.00	38,062,553.00	40.50
99	NIGERIA ACCOUNTING STANDARDS BOARD	32,653,598.34	70,900,000.00	70,900,000.00	46.06
100	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	71,956,358.83	150,443,647.50	150,443,647.50	47.83
101	CONSUMER PROTECTION COUNCIL		165,097,945.00	165,097,945.00	0.00
102	TRADE FAIR COMPLEX, LAGOS		22,091,556.00	22,091,556.00	0.00
103	ONNE OIL AND GAS FREE ZONE AUTHORITY		-	-	#DIV/0!
104	TAFAWA BALEWA SQUARE MANAGEMENT BOARD		80,816,780.00	80,816,780.00	0.00
105	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISION	26,364,623.41	67,318,651.00	67,318,651.00	39.16
106	EXTERNAL TRADE SECTOR, SHANGHAI	24,091,428.00	-		#DIV/0!
107	EXTERNAL TRADE SECTOR, TAIWAN		-		#DIV/0!
	TOTAL:FEDERAL MINISTRY OF TRADE & INVESTMENTS	**200,962,754.03**	**726,249,132.50**	**726,249,132.50**	27.67
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY				
108	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	117,350,178.74	239,996,000.00	239,996,000.00	48.90
109	NATIONAL PRODUCTIVITY CENTRE	76,563,371.53	160,000,000.00	160,000,000.00	47.85
110	NATIONAL DIRECTORATE OF EMPOLYMENT	993,783,551.74	2,291,870,000.00	2,291,870,000.00	43.36
	TOTAL:FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	**1,187,697,102.02**	**2,691,866,000.00**	**2,691,866,000.00**	44.12
	FED. MIN. OF SCIENCE AND TECHNOLOGY-HQTRS				
111	**NATIONAL AGENCY FOR SCIENCE AND ENGNEERING INFRASTRUCTURE**	565,498,456.20	1,095,893,231.67	1,095,893,231.67	51.60
112	**SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA**	44,018,255.47	99,264,570.05	99,264,570.05	44.34
113	**COOPERATIVE INFORMATION NETWORK**	9,233,275.37	15,335,661.15	15,335,661.15	60.21
114	**NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY**		-		#DIV/0!
115	**BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA**	217,652,763.33	-		#DIV/0!
116	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE**		-	-	#DIV/0!
117	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA**		-	-	#DIV/0!
118	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO**		-	-	#DIV/0!
119	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI**		-	-	
120	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR**		-	-	#DIV/0!
121	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA**		-	-	#DIV/0!
122	**TECHNOLOGY BUSINESS INCUBATOR CENTRE -WARRI**		-	-	#DIV/0!
123	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI**		-	-	#DIV/0!
124	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU**		-	-	#DIV/0!
125	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO**		-	-	#DIV/0!
126	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO**		-	-	#DIV/0!
127	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI**		-	-	#DIV/0!
128	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO**		-	-	#DIV/0!
129	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI**		-	-	#DIV/0!
130	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN**		-	-	
131	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN**		-	-	#DIV/0!
132	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO**		-	-	#DIV/0!
133	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA**		-	-	#DIV/0!
134	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA**		-	-	#DIV/0!
135	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS**		-	-	#DIV/0!
136	**TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA**		-	-	#DIV/0!
137	**NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN**	18,465,396.83	38,685,641.32	38,685,641.32	47.73
138	**CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)**	14,807,583.32	25,891,985.89	25,891,985.89	57.19
139	**NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE**	32,828,898.18	69,720,114.07	69,720,114.07	47.09
140	**REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM)-LAGOS**		-	-	#DIV/0!
141	**NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI**	15,068,507.13	25,026,986.90	25,026,986.90	60.21
142	**AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE**	18,181,835.36	40,648,845.05	40,648,845.05	44.73

143	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	67,265,597.63	112,964,015.13	112,964,015.13	59.55
144	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	30,775,349.81	57,504,867.30	57,504,867.30	53.52
145	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	91,816,817.01	222,459,041.52	222,459,041.52	41.27
146	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	129,294,470.40	301,913,450.53	301,913,450.53	42.83
147	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	1,218,819,031.33	1,705,122,995.76	1,705,122,995.76	71.48
148	PROJECT DEVELOPMENT INSTITUTE - ENUGU	161,602,596.83	354,982,479.01	354,982,479.01	45.52
149	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	83,924,457.10	182,382,855.65	182,382,855.65	46.02
150	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	122,460,799.29	256,559,204.78	256,559,204.78	47.73
151	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	92,100,391.81	192,903,460.38	192,903,460.38	47.74
152	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	700,305,126.91	1,296,892,136.69	1,296,892,136.69	54.00
153	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	265,992,762.94	649,286,030.58	649,286,030.58	40.97
154	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,934,405.73	23,143,378.89	23,143,378.89	60.21
155	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	32,007,784.98	73,143,235.90	73,143,235.90	43.76
156	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	119,173,882.38	249,608,647.56	249,608,647.56	47.74
157	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	83,503,062.42	174,912,709.90	174,912,709.90	47.74
158	OKENE	13,933,000.71	23,143,235.90	23,143,235.90	60.20
159	NATIONAL CENTRE FOR REMOTE SENSING - JOS	35,364,594.07	37,816,969.04	37,816,969.04	93.52
160	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	38,217,299.44	92,326,143.58	92,326,143.58	41.39
161	TECHNOLOGY BUSINESS INCUBATIOR CENTRE - ILORIN		-	-	#DIV/0!
162	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA		-	-	#DIV/0!
163	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA		-	-	#DIV/0!
164	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	220,372,298.82	630,857,646.53	630,857,646.53	34.93
165	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA		54,695,726.53	54,695,726.53	0.00
166	ENERGY COMMISSION OF NIGERIA	6,280,256,074.61	14,564,302,376.25	14,564,302,376.25	43.12
167	SOKOTO ENERGY RESEARCH CENTRE	44,204,804.34	92,604,267.84	92,604,267.84	47.74
168	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	22,000,001.25	36,981,937.30	36,981,937.30	59.49
169	OF LAGOS		100,390,995.50	100,390,995.50	0.00
170	UNIVERSITY OF ILORIN		101,489,604.13	101,489,604.13	0.00
171	UNIVERSITY, BAUCHI		118,055,663.15	118,055,663.15	0.00
172	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN		96,967,750.13	96,967,750.13	0.00
173	GALANY BACKBONE LTD.		-		
174	NIGERIA NUCLEAR REGULATION AUTHORITY		-		
175	NIGERIA MARITIME SECURITY AND ADMINISTRATIVE AGENCY		-		
	FED. MIN. OF SCIENCE AND TECHNOLOGY-HQTRS TOTAL	**10,803,079,581.03**	**23,213,877,861.57**	**23,213,877,861.57**	46.54
	FEDERAL MINISTRY OF TRANSPORT				
176	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,782,081,381.75	3,351,637,553.12	3,351,637,553.12	53.17
1477	NIGERIAN RAILWAY CRPORATION	8,886,834,925.50	16,286,465,081.08	16,286,465,081.08	54.57
178	NATIONAL INLAND WATERWAYS AUTHORITY	5,813,401,625.95	10,982,821,756.74	10,982,821,756.74	52.93
179	MARITIME ACADEMY- ORON	515,942,755.51	959,679,622.54	959,679,622.54	53.76
180	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	25,458,860.64	48,240,449.24	48,240,449.24	52.77
	TOTAL: FEDERAL MINISTRY OF TRANSPORT	**17,023,719,549.35**	**31,628,844,462.72**	**31,628,844,462.72**	53.82
	FEDERAL MINISTRY OF AVIATION				
181	NIGERIA METROLOGICAL SERVICES (NIMET)	898,194,763.98	1,706,140,721.68	1,706,140,721.68	52.64
182	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	564,483,267.94	1,078,219,874.00	1,078,219,874.00	52.35
183	NIGERIA AIRSPACE MANAGEMENT AGENCY	1,051,131,822.58	2,095,039,235.00	2,095,039,235.00	50.17
184	FEDERAL AIRPORT AUTHORITY OF NIGERIA	2,028,251,902.11	3,735,004,925.43	3,735,004,925.43	54.30
185	ACCIDENT INVESTIGATION BUREAU	195,357,845.48	387,939,730.00	387,939,730.00	50.36
	TOTAL: MINISTRY OF AVIATION	**4,737,419,602.09**	**9,002,344,486.11**	**9,002,344,486.11**	52.62
	FEDRAL MINISTRY OF POWER				
186	POWER HOLDING COMPANY OF NIGERIA		57,642,437,383.76	57,642,437,383.76	0.00
187	NATIONAL RURAL ELECTRIFICATION AGENCY	33,362,624,453.31	6,264,882,366.66	6,264,882,366.66	
188	NIGERIAN ELECTRICITY REGULATION COMMISSION		427,092,978.00	427,092,978.00	0.00
189	NATIONAL POWER TRAINING INSTITUTE		-	-	
	TOTAL: FEDERAL MINISTRY OF POWER	**33,362,624,453.31**	**64,334,412,728.42**	**64,334,412,728.42**	51.86
	MIN OF PETROLEUM RESOURCES				
190	PETROLEUM TRAINING INSTITUTE	1,261,513,239.64	905,759,651.00	905,759,651.00	139.28
191	NIGERIA NUCLEAR REGULATORY AGENCY	37,763,514.17	121,570,801.00	121,570,801.00	31.06
192	PEROLEUM EQUALIZATION FUND		200,348,554.00	200,348,554.00	0.00
193	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	95,896,632.67	207,836,012.00	207,836,012.00	46.14
194	PETROLEUM RESOURCES (GAS SECTOR)		-	-	
	TOTAL: MIN OF PETROLEUM RESOURCES	**1,395,173,386.49**	**1,435,515,018.00**	**1,435,515,018.00**	97.19
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT				
195	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	33,114,087.18	69,125,000.00	69,125,000.00	47.90
196	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY KADUNA	190,443,333.57	397,260,000.00	397,260,000.00	47.94
197	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS	53,864,566.84	112,350,000.00	112,350,000.00	47.94
198	METALLURGIGAL TRAINAG ISTITTUTE, ONITSHA	62,734,122.11	130,850,001.00	130,850,001.00	47.94
199	NATIONAL IRON ORE MINING PROJECT - ITAKPE		20,000,000.00	20,000,000.00	
200	AJAOKUTA STEEL COMPANY LIMITED		30,000,000.00	30,000,000.00	
201	AFRICAN IRON AND STEEL ASSOCIATION	102,730,308.04	250,000,000.00	**250,000,000.00**	
202	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES		92,500,000.00	92,500,000.00	
	TOTAL: FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	**442,886,417.73**	**1,102,085,001.00**	**1,102,085,001.00**	40.19
	FEDRAL MIN OF WORKS				
203	FEDERAL SCHOOL OF SURVEY , OYO	167,711,922.89	312,396,000.00	312,396,000.00	53.69
204	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	108,048,380.41	194,436,000.00	194,436,000.00	55.57
205	SURVEY COUNCIL OF NIGERIA		307,640,000.00	307,640,000.00	0.00
206	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	40,532,215.01	142,720,558.20	142,720,558.20	28.40
	TOTAL: FEDRAL MIN OF WORKS	**316,292,518.32**	**957,192,558.20**	**957,192,558.20**	33.04

	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION				
207	NIGERIAN TOURISM DEVELOPMENT CORPORATION	201,635,072.98	210,709,700.00	210,709,700.00	95.69
208	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	97,218,429.43	376,096,700.00	376,096,700.00	25.85
209	NATIONAL COUNCIL FOR ARTS AND CULTURE	223,247,078.95	644,870,970.00	644,870,970.00	34.62
210	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	83,806,456.38	176,451,624.00	176,451,624.00	
211	NATIONAL TROUPE OF NIGERIA	66,549,125.17	41,612,906.00	41,612,906.00	159.92
212	NATIONAL THEATRE	98,827,558.05	123,548,400.00	123,548,400.00	79.99
213	NATIONAL GALLERY OF ART	190,991,288.95	439,193,560.00	439,193,560.00	43.49
214	MNATIONAL WAR MUSEUM -P UMUAHIA		-	-	#DIV/0!
215	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	118,333,219.55	239,354,858.00	239,354,858.00	49.44
216	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	53,461,309.40	93,725,810.00	93,725,810.00	57.04
217	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS		-	-	
218	NATIONAL ORIENTATION AGENCY	395,546,513.90	317,196,513.79	317,196,513.79	
	TOTAL:FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTAT	**1,529,616,052.77**	**2,662,761,041.79**	**2,662,761,041.79**	57.44
	NATIONAL PLANNING COMMISSION-				
219	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	88,066,991.51	183,500,000.00	183,500,000.00	47.99
220	CENTRE FOR MANAGEMENT DEVELOPMENT	148,544,168.47	49,500,000.00	49,500,000.00	300.09
	TOTAL:NATIONAL PLANNING COMMISSION-HQTRS	**236,611,159.97**	**233,000,000.00**	**233,000,000.00**	101.55
	FEDERAL MINISTRY OF WATER RESOURCES				
221	ANAMBRA/IMO RBDA	4,330,585,008.67	9,295,092,809.60	9,295,092,809.60	46.59
222	BENIN/OWENA RBDA	1,392,830,744.87	2,670,285,384.87	2,670,285,384.87	52.16
223	CHAD BASIN RBDA	1,234,433,366.49	2,297,746,223.33	2,297,746,223.33	53.72
224	CROSS RIVER RBDA	2,471,095,471.67	5,177,250,985.28	5,177,250,985.28	47.73
225	HADEJIA-JAMA'ARE RBDA	2,206,164,373.09	4,459,233,104.02	4,459,233,104.02	49.47
226	LOWER BENUE RBDA	711,714,570.23	1,209,009,027.20	1,209,009,027.20	58.87
227	LOWER NIGER RBDA	1,900,032,912.03	1,209,009,027.20	1,209,009,027.20	157.16
228	NIGER DELTA RBDA	1,584,806,006.16	3,042,799,467.20	3,042,799,467.20	52.08
229	OGUN/OSUN RBDA	2,508,608,369.75	5,051,565,077.22	5,051,565,077.22	49.66
230	SOKOTO RIMA RBDA	3,948,981,916.70	8,104,350,896.64	8,104,350,896.64	48.73
231	UPPER BENUE RBDA	2,435,950,990.54	3,668,367,172.05	3,668,367,172.05	66.40
232	UPPER NIGER RBDA	1,883,022,844.16	3,706,493,273.19	3,706,493,273.19	50.80
233	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	115,008,391.63	162,170,065.60	162,170,065.60	70.92
	TOTAL:FEDERAL MINISTRY OF WATER RESOURCES	**26,723,234,966.00**	**50,053,372,513.41**	**50,053,372,513.41**	53.39
	SUB-TOTAL: ECONOMIC SECTOR	**103,554,501,581.00**	**199,099,365,124.72**	**199,099,365,124.72**	52.01
	LAW & JUSTICE				
	FEDERAL MIN. OF JUSTICE				
234	NIGERIA LAW REFORM COMMISSION	30,235,739.58	50,000,000.00	50,000,000.00	60.47
235	LEGAL AID COUNCIL	23,279,683.39	40,000,000.00	40,000,000.00	58.20
236	COUNCIL OF LEGAL EDUCATION	42,834,330.64	115,000,000.00	115,000,000.00	37.25
237	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	13,858,124.66	33,000,000.00	33,000,000.00	41.99
238	NATIONAL HUMAN RIGHTS COMMISSION		-		#DIV/0!
239	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	2,035,154.16	5,000,000.00	5,000,000.00	40.70
240	NATIONAL DRUG LAW ENFORCEMENT AGENCY	47,992,911.16	100,000,000.00	100,000,000.00	47.99
241	NIGERIA COPYRIGHT COMMISSION		30,000,000.00	30,000,000.00	0.00
242	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	23,306,224.58	50,000,000.00	50,000,000.00	46.61
	TOTAL: FEDERAL MIN. OF JUSTICE	**183,542,168.18**	**423,000,000.00**	**423,000,000.00**	43.39
243	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		128,440,000.00	128,440,000.00	0.00
	TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	**128,440,000.00**	**128,440,000.00**	0.00
	SUB-TOTAL:LAW & JUSTICE	**183,542,168.18**	**551,440,000.00**	**551,440,000.00**	33.28
	SOCIAL SECTOR				
	FED MIN OF YOUTH DEVELOPMENT				
244	NATIONAL YOUTH SERVICE CORPS (NYSC)	605,647,077.66	1,126,938,597.00	1,126,938,597.00	53.74
	TOTAL:FED MIN OF YOUTH DEVELOPMENT	**605,647,077.66**	**1,126,938,597.00**	**1,126,938,597.00**	53.74
	FEDERAL MINISTRY OF EDUCATION:				
245	EDUCATION TAX FUND		-	-	#DIV/0!
246	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	3,033,685,000.08	4,988,530,444.40	4,988,530,444.40	60.81
247	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	145,006,372.87	337,370,000.00	337,370,000.00	42.98
248	JOINT ADMISSIONS MATRICULATION BOARD	5,575,237.49	9,000,000.00	9,000,000.00	61.95
249	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	23,231,510.92	50,000,000.00	50,000,000.00	46.46
250	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	405,417,779.03	735,369,927.72	735,369,927.72	55.13
251	NATIONAL LIBRARY NIGERIA	1,857,052,718.11	3,148,200,000.00	3,148,200,000.00	58.99
252	NATIONAL EXAMINATION COUNCIL	810,569,999.80	2,014,000,000.00	2,014,000,000.00	40.25
253	MASS LITERACY COUNCIL	233,903,024.65	472,214,000.00	472,214,000.00	49.53
254	NOMADIC EDUCATION COMMISSION	238,769,753.37	432,969,584.91	432,969,584.91	55.15
255	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL		875,324,000.00	875,324,000.00	0.00
256	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	11,399,901.24	24,029,952.00	24,029,952.00	47.44
257	TEACHERS REGISTRATION COUNCIL OF NIGERIA	218,031,478.01	478,900,000.00	478,900,000.00	45.53
258	COMPUTER REGISTRATION COUNCIL OF NIGERIA	38,799,999.95	84,500,000.00	84,500,000.00	45.92
259	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	179,318,748.73	325,000,000.00	325,000,000.00	55.17
260	NATIONAL TEACHERS INSTITUTE	2,000,208,789.02	3,549,089,765.00	3,549,089,765.00	56.36
261	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	12,064,899.80	22,685,000.00	22,685,000.00	53.18
262	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETATRIAT	88,463,054.21	254,220,000.00	254,220,000.00	
263	FEDERAL POLYTECNIC		-		#DIV/0!
264	FEDERAL POLYTECHNIC ADO-EKITI	90,580,329.43	170,773,454.00	170,773,454.00	53.04
265	FEDERAL POLYTECHNIC BAUCHI	64,708,680.59	117,337,700.00	117,337,700.00	55.15
266	FEDERAL POLYTECHNIC BIDA	73,794,429.63	133,779,931.00	133,779,931.00	55.16
267	FEDERAL POLYTECHNIC IDAH	65,659,434.94	107,407,209.21	107,407,209.21	61.13
268	FEDERAL POLYTECHNIC KAURA-NAMODA	85,208,622.30	119,153,342.00	119,153,342.00	71.51
269	FEDERAL POLYTECHNIC MUBI	78,903,788.28	154,432,672.00	154,432,672.00	51.09
270	FEDERAL POLYTECHNIC NASARAWA	75,916,972.26	143,119,823.00	143,119,823.00	53.04
271	FEDERAL POLYTECHNIC UWANA-AFIKPO	112,303,120.67	137,589,097.00	137,589,097.00	81.62
272	FEDERAL POLYTECHNIC KADUNA	169,885,537.88	203,534,001.00	203,534,001.00	83.47
273	FEDERAL POLYTECHNIC OFFA	54,368,984.70	363,822,963.00	363,822,963.00	14.94
274	FEDERAL POLYTECHNIC EDE	256,216,432.09	156,448,661.00	156,448,661.00	163.77
275	FEDERAL POLYTECHNIC AUCHI	129,653,677.22	567,975,342.04	567,975,342.04	22.83
276	FEDERAL POLYTECHNIC NEKEDE	114,557,006.76	248,929,879.00	248,929,879.00	46.02
277	FEDERAL POLYTECHNIC OKO	64,274,833.15	207,619,041.96	207,619,041.96	30.96
278	FEDERAL POLYTECHNIC DAMATURU	68,875,026.84	119,577,153.00	119,577,153.00	57.60
279	FEDERAL POLYTECHNIC HUSSAINI ADAMU	79,814,518.38	124,826,537.00	124,826,537.00	63.94
280	FEDERAL POLYTECHNIC GWANDU	63,672,463.12	144,963,398.00	144,963,398.00	43.92
281	FEDERAL POLYTECHNIC ILARO	120,555,552.85	143,119,823.00	143,119,823.00	84.23
282	YABA COLLEGE OF TECHNOLOGY	72,753,754.19	218,506,068.00	218,506,068.00	33.30
283	FEDERAL POLYTECHNIC BALI	579,400,000.58	131,923,521.00	131,923,521.00	439.19
284	FEDERAL POLYTECHNIC EKOWE		880,862,069.00	880,862,069.00	
	FEDERAL COLLEGE OF EDUCATION				
285	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	151,729,806.93	-		
286	FEDERAL COLLEGE OF EDUCATION, AKOKA	125,680,711.46	302,865,714.29	302,865,714.29	50.10
287	FEDERAL COLLEGE OF EDUCATION, ASABA	205,235,273.87	227,779,047.62	227,779,047.62	55.18
288	FEDERAL COLLEGE OF EDUCATION, BICHI	125,286,024.27	427,778,048.00	427,778,048.00	47.98
289	FEDERAL COLLEGE OF EDUCATION, GOMBE	125,522,117.17	227,779,047.62	227,779,047.62	55.00
290	FEDERAL COLLEGE OF EDUCATION, GAUSAU	125,680,711.46	227,779,047.62	227,779,047.62	55.11
			227,779,047.62	227,779,047.62	55.18

291	FEDERAL COLLEGE OF EDUCATION, KANO	111,934,383.07	202,865,714.29	202,865,714.29	55.18
292	FEDERAL COLLEGE OF EDUCATION, KATSINA	111,860,436.20	202,865,714.29	202,865,714.29	55.14
293	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	159,688,885.52	202,865,714.29	202,865,714.29	78.72
294	FEDERAL COLLEGE OF EDUCATION, OBUDU	225,732,646.60	322,865,714.29	322,865,714.29	69.92
295	FEDERAL COLLEGE OF EDUCATION,OKENE	163,344,101.84	549,546,099.62	549,546,099.62	29.72
296	FEDERAL COLLEGE OF EDUCATION, OMUKU	111,934,076.75	307,869,084.30	307,869,084.30	36.36
297	FEDERAL COLLEGE OF EDUCATION,ONDO	144,892,557.16	202,865,714.29	202,865,714.29	71.42
298	FEDERAL COLLEGE OF EDUCATION, OYO	111,190,172.95	262,779,047.62	262,779,047.62	42.31
299	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	62,577,769.11	202,865,714.29	202,865,714.29	30.85
300	FEDERAL COLLEGE OF EDUCATION, POTISKUM	125,507,307.54	227,779,048.13	227,779,048.13	55.10
301	FEDERAL COLLEGE OF EDUCATION, UMUNZE	110,760,564.45	227,579,047.62	227,579,047.62	48.67
302	FEDERAL COLLEGE OF EDUCATION, YOLA	237,530,879.07	200,835,973.29	200,835,973.29	118.27
303	FEDERAL COLLEGE OF EDUCATION, ZARIA	111,593,198.95	554,022,389.96	554,022,389.96	20.14
304	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	180,907,727.05	202,865,713.82	202,865,713.82	
305	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		381,225,403.88	381,225,403.88	0.00
306	NATIONAL UNVERSITY COMMISSION SECRETARIAT	78,161,143.86	141,656,351.26	141,656,351.26	55.18
307	FEDERAL UNIVERSITIES		-		#DIV/0!
308	UNIVERSITY OF IBADAN	244,133,911.31	450,609,633.00	450,609,633.00	
309	UNIVERSITY OF LAGOS	243,666,563.28	450,609,633.00	450,609,633.00	54.07
310	UNIVERSITY OF NIGERIA NNSUKA	276,219,324.68	500,609,633.00	500,609,633.00	55.18
311	AHMADU BELLO UNIVERSITY, ZARIA	623,377,186.94	1,400,609,633.00	1,400,609,633.00	44.51
312	OBAFEMI AWOLOWO UNIVERSITY	190,613,220.33	400,609,633.00	400,609,633.00	47.58
313	UNIVERSITY OF BENIN	219,042,734.45	400,609,633.00	400,609,633.00	54.68
314	UNIVERSITY OF JOS	210,176,601.75	450,342,466.00	450,342,466.00	46.67
315	UNIVERSITY OF CALABAR	220,549,503.25	456,026,918.00	456,026,918.00	48.36
316	UNIVERSITY OF ILORIN	275,127,015.29	400,342,466.00	400,342,466.00	68.72
317	UNIVERSITY OF ABUJA	184,557,347.17	500,000,000.00	500,000,000.00	36.91
318	UNIVERSITY OF AGRICULTURE, ABEOKUTA	184,542,545.35	334,502,998.00	334,502,998.00	55.17
319	UNIVERSITY OF AGRICUTURE MAKURDI	208,422,458.06	334,502,998.00	334,502,998.00	62.31
320	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	298,989,934.05	394,502,998.00	394,502,998.00	75.79
321	UNIVERSITY OF PORT - HARCOURT	248,576,727.68	600,342,466.00	600,342,466.00	41.41
322	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	221,188,956.38	450,891,816.00	450,891,816.00	49.06
323	UNIVERSITY OF TECHNOLOGY, OWERRI	221,197,492.78	400,891,816.25	400,891,816.25	55.18
324	UNIVERSITY OF TECHNOLOGY AKURE	253,463,893.22	400,891,816.00	400,891,816.00	63.23
325	UNIVERSITY OF TECHNOLOGY, MINNA	217,905,961.39	478,891,816.00	478,891,816.00	45.50
326	UNIVERSITY OF TECHNOLOGY, YOLA	223,433,233.14	408,891,816.00	408,891,816.00	54.64
327	UNIVERSITY OF UYO	276,491,857.44	429,342,465.00	429,342,465.00	64.40
328	UNIVERSITY OF MAIDUGURI	236,894,510.35	529,342,466.00	529,342,466.00	44.75
329	NNAMDI AZIKIWE UNIVERSITY, AWKA		429,342,466.00	429,342,466.00	0.00
330	BAYERO UNIVERSITY, KANO	714,701,032.92	1,620,342,466.00	1,620,342,466.00	44.11
331	USMAN DAN FODIO UNIVERSITY, SOKOTO	747,585,838.51	1,674,851,416.10	1,674,851,416.10	44.64
332	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA	109,502,221.97	198,458,193.00	198,458,193.00	55.18
333	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN		633,117,176.00	633,117,176.00	0.00
334	NATIONAL OPEN UNIVERSITY		411,070,000.00	411,070,000.00	
335	NATIONAL MATHEMATICAL CENTRE, SHEDA	163,153,196.57	298,458,193.00	298,458,193.00	54.67
336	FRENCH LANGUAGE VILLAGE, BADAGRY	94,641,574.22	198,458,193.00	198,458,193.00	47.69
337	ARABIC LANGUAGE VILLAGE, BORNO	109,217,291.93	198,458,193.00	198,458,193.00	55.03
338	FEDERAL UNIVERSITY OYE EKITI	158,113,685.91	277,777,777.78	277,777,777.78	56.92
339	FEDERAL UNIVERSITY OTUOKE	149,048,847.67	277,777,777.78	277,777,777.78	53.66
340	FEDERAL UNIVERSITY DUTSE	159,935,903.52	277,777,777.78	277,777,777.78	
341	FEDERAL UNIVERSITY NDUFU ALIKE	159,920,953.52	277,777,777.78	277,777,777.78	57.57
342	FEDERAL UNIVERSITY LAFIA	159,561,040.68	277,777,777.78	277,777,777.78	
343	FEDERAL UNIVERSITY DUTSIN - MA	81,129,271.62	277,777,777.78	**277,777,777.78**	
344	FEDERAL UNIVERSITY KASHERE	159,826,487.67	277,777,777.78	277,777,777.78	
345	FEDERAL UNIVERSITY LOKOJA	154,795,239.91	277,777,777.78	**277,777,777.78**	
346	FEDERAL UNIVERSITY WUKARI	159,273,025.61	277,777,777.78	277,777,777.78	
			-		
	COMMITTEE OF VICE CHANCELLORS				
	TOTAL: FEDERAL MINISTRY OF EDUCATION	**23,188,328,518.94**	**46,768,138,172.60**	**46,768,138,172.60**	**49.58**
	FEDERAL MIN. OF HEALTH				
347	**NATIONAL HEALTH INSURANCE SCHEME**	132,444,579.55	236,544,526.00	236,544,526.00	55.99
348	NATIONAL PRYIMARY HEALTH CARE DEVELOPMENT AGENCY	15,059,595,965.68	21,885,142,688.35	21,885,142,688.35	68.81
349	NATIONAL PROGRAMME ON IMMUNIZATION		-		
350	NATIONAL ABROVIRUS AND VECTOR RESEARCH	51,798,199.90	91,908,222.00	91,908,222.00	56.36
351	RADIOGRAPHERS REGISTRATION BOARD	46,930,232.74	50,000,000.00	50,000,000.00	93.86
352	DENTAL TECHNOLOGY REGISTRATION BOARD	7,213,635.48	13,517,344.00	13,517,344.00	
353	HEALTH RECORDS REGISTRATION BOARD		-	-	#DIV/0!
354	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	17,418,099.58	29,798,012.00	29,798,012.00	58.45
355	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	2,611,769.58	5,710,695.00	5,710,695.00	45.73
356	NURSING AND MIDWIFERY COUNCIL		-	-	#DIV/0!
357	PHARMACIST COUNCIL OF NIGERIA		-	-	#DIV/0!
358	MEDICAL AND DENTAL COUNCIL OF NIGERIA		-	-	#DIV/0!
359	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL (NAFDAC)	42,842,316.23	76,000,000.00	76,000,000.00	56.37
360	MEDICAL REHABILITATION THERAPHY BOARD	95,369,668.76	67,701,956.00	67,701,956.00	140.87
361	FEDERALSCHOOL OF DENTAL TECHNOLOGY AND THERAPHY ENUGU	26,320,382.11	50,075,837.00	50,075,837.00	52.56
362	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	5,578,215.80	9,946,248.00	9,946,248.00	56.08
363	NURSE TUTOR TRAINING -ENUGU	23,492,599.86	41,689,196.00	41,689,196.00	56.35
364	NURSE TUTOR PRORAMME AKOKA LAGOS		13,250,000.00	13,250,000.00	0.00
365	NURSE TUTOR TRAINING -KADUNA	29,594,449.50	52,499,080.00	52,499,080.00	56.37
366	NURSE TUTOR TRAINING -IBADAN	38,303,774.32	67,963,971.00	67,963,971.00	56.36
367	**LAGOS**	53,770,152.89	116,606,619.00	116,606,619.00	46.11
368	**NATIONAL HEALTH EQUIPMENT TRAINING CENTRES(NHETC)**		-		#DIV/0!
369	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,MAIDUGURI		-		
370	NATIONAL HEALTH EQUIPMENT TRAINIG CENTRE,ZARIA		-		#DIV/0!

371	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ENUGU		-		
372	**PHC TUTORS PROGRAMME UCH-IBADAN**	21,411,580.36	37,998,603.00	37,998,603.00	56.35
373	PHC TUTORS PROGRAMME KADUNA		-		#DIV/0!
374	**COMMUNITY HEALTH TUTOR PROGRAMME UCH**	17,231,805.83	30,694,215.00	30,694,215.00	56.14
375	**FEDERAL UNVERSITY TEACHING HOSPITAL**		-		#DIV/0!
376	UNIVERSITY COLLEGE HOSPITAL IBADAN	181,794,189.78	322,666,107.00	322,666,107.00	56.34
377	LAGOS UNIVERSITY TEACHING HOSPITAL	210,160,827.47	429,058,091.00	429,058,091.00	48.98
378	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	172,444,255.38	305,920,959.00	305,920,959.00	56.37
379	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	234,726,199.65	416,391,842.00	416,391,842.00	56.37
380	UNIVERSITY OF BENIN TEACHING HOSPITAL	223,788,419.30	396,988,798.00	396,988,798.00	56.37
381	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL IFE	226,764,897.57	405,232,563.00	405,232,563.00	55.96
382	UNIVERSITY OF ILORIN TEACHING HOSPITAL	189,827,498.40	336,872,474.00	336,872,474.00	56.35
383	JOS UNIVERSITY TEACHING HOSPITAL	339,197,801.37	614,709,861.00	614,709,861.00	55.18
384	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	259,777,143.63	460,830,887.00	460,830,887.00	56.37
385	UNIVERSITY OF CALABAR TEACHING HOSPITAL	425,710,794.81	886,536,770.00	886,536,770.00	48.02
386	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	222,481,414.22	394,670,239.00	394,670,239.00	56.37
387	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	380,901,770.29	798,532,586.00	798,532,586.00	47.70
388	AMINU KANO UNIVERSITY TEACHING HOSPITAL	206,670,806.39	391,189,665.00	391,189,665.00	52.83
389	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	228,989,338.92	407,055,890.00	407,055,890.00	56.26
390	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	224,677,847.79	408,393,239.00	408,393,239.00	55.02
391	UNIVERSITY OF UYO TEACHING HOSPITAL	398,708,593.75	707,335,880.00	707,335,880.00	56.37
392	ABUBAKAR TAFAWA BALEWA UNIVERSITY	148,574,276.87	263,993,440.00	263,993,440.00	56.28
393	NATIONAL HOSPITAL ABUJA	1,397,590,107.12	2,250,000,000.00	2,250,000,000.00	62.12
394	FEDERAL SPECIALIST HOSPITAL IRRUA	200,660,694.90	363,478,945.00	363,478,945.00	55.21
395	FEDERAL STAFF HOSPITAL ABUJA	518,459,759.52	1,153,695,991.38	1,153,695,991.38	44.94
396	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	91,281,614.83	161,994,414.00	161,994,414.00	56.35
397	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	141,859,818.05	252,926,381.00	252,926,381.00	56.09
398	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	96,481,448.47	183,436,282.00	183,436,282.00	52.60
399	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	95,556,638.55	169,512,414.00	169,512,414.00	56.37
400	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	53,851,134.70	95,529,060.00	95,529,060.00	56.37
401	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	126,932,563.40	239,945,928.00	239,945,928.00	52.90
402	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	69,503,658.27	123,295,807.00	123,295,807.00	56.37
403	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	80,093,681.97	44,599,419.00	44,599,419.00	
404	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	178,365,171.28	316,869,709.00	**316,869,709.00**	
405	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	276,092,784.14	563,473,787.00	563,473,787.00	49.00
406	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	145,024,472.26	257,265,728.70	257,265,728.70	56.37
407	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRANING ZARIA	49,012,712.63	86,945,956.00	86,945,956.00	56.37
			-		#DIV/0!
408	**FEDERAL MEDICAL CENTRES**		-		#DIV/0!
409	FEDERAL MEDICAL CENTRE UMUAHIA	237,906,568.78	466,265,806.00	466,265,806.00	51.02
410	FEDERAL MEDICAL CENTRE, OWO	129,161,484.51	229,398,925.00	229,398,925.00	56.30
411	FEDERAL MEDICAL CENTRE ABEOKUTA	162,523,897.79	288,308,782.00	288,308,782.00	56.37
412	FEDERAL MEDICAL CENTRE OWERRI	168,108,975.99	298,216,416.00	298,216,416.00	56.37
413	FEDERAL MEDICAL CENTRE MAKURDI	248,026,659.32	501,402,665.00	501,402,665.00	49.47
414	FEDERAL MEDICAL CENTRE KATSINA	144,987,971.63	275,346,179.00	275,346,179.00	52.66
415	FEDERAL MEDICAL CENTRE GOMBE	123,470,369.11	231,315,737.00	231,315,737.00	53.38
416	FEDERAL MEDICAL CENTRE YOBE	314,607,331.11	693,213,237.00	693,213,237.00	45.38
417	FEDERAL MEDICAL CENTRE ASABA	288,961,131.10	593,671,664.00	593,671,664.00	48.67
418	FEDERAL MEDICAL CENTRE BIDA	158,939,555.56	306,516,957.00	306,516,957.00	51.85
419	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	156,297,164.57	332,842,003.00	332,842,003.00	46.96
420	FEDERAL MEDICAL CENTRE YOLA	196,139,281.82	372,652,988.00	372,652,988.00	52.63
421	FEDERAL MEDICAL CENTRE, ABAKALIKI	236,578,870.49	419,678,382.00	419,678,382.00	56.37
422	FEDERAL MEDICAL CENTRE IDO-EKITI	139,468,728.74	221,350,370.00	221,350,370.00	63.01
423	FEDERAL MEDICAL CENTRE LOKOJA	170,373,285.01	348,924,784.00	348,924,784.00	48.83
424	FEDERAL MEDICAL CENTRE AZARE	150,562,353.42	267,089,638.00	267,089,638.00	56.37
425	FEDERAL MEDICAL CENTRE KEBBI	143,353,050.72	264,127,357.42	264,127,357.42	54.27
426	FEDERALMEDICAL CENTEE TARABA	149,724,400.08	265,603,797.00	265,603,797.00	56.37
427	FEDERAL MEDICAL CENTRE JIGAWA	58,893,163.80	119,534,589.00	119,534,589.00	49.27
428	FEDERAL MEDICAL CENTRE NASARAWA	80,738,444.96	143,225,722.00	143,225,722.00	56.37
429	FEDERAL MEDICAL CENTRE BAYELSA	**210,518,609.02**	**395,565,634.00**	395,565,634.00	
430	FEDERAL MEDICAL CENTRE, EBUTE METTA	87,249,738.11	154,776,684.00	154,776,684.00	56.37
431	NATIONAL EYE CENTRE KADUNA	175,195,476.47	179,337,699.00	179,337,699.00	97.69
432	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	64,272,032.40	114,015,180.00	114,015,180.00	56.37
			-		#DIV/0!
	FEDERAL STAFF CLINICS		-		#DIV/0!
433	FEDERAL STAFF CLINIC, ABUJA PHASE I		-		#DIV/0!
434	FEDERAL STAFF HOSPITAL ABUJA PHASE II		-		#DIV/0!
435	FEDERAL STAFF EYE CLINIC, ABUJA		-		#DIV/0!
436	FEDERAL STAFF DENTAL CLINIC, ABUJA		-		#DIV/0!
437	FEDERAL STAFF DENTAL CLINIC LAGOS		-		#DIV/0!
438	FEDERAL STAFF CLINIC GWARINPA		-		#DIV/0!
			-		
439	**POST HEALTH SERVICE (PHS)**		-		
440	PORT HEALTH SERVICE, ABUJA		-		
441	PORT HEALTH SERVICE YOLA		-		
442	PORT HEALTH SERVICE JALINGO		-		
443	PORT HEALTH SERVICE MAIDUGURI		-		
444	PORT HEALTH SERVICE DAMATURU		-		
445	PORT HEALTH SERVICE KANO		-		
446	PORT HEALTH SERVICE KATSINA		-		
447	PORT HEALTH SERVICE DUTSE		-		
448	PORT HEALTH SERVICE ILORIN		-		
449	PORT HEALTH SERVICE SOKOTO		-		
450	PORT HEALTH SERVICE IBADAN		-		
451	PORT HEALTH SERVICE, ABEOKUTA		-		
452	PORT HEALTH SERVICE PORT-HARCOURT		-		
453	PORT HEALTH SERVICE CALABAR		-		
454	PORT HEALTH SERVICE LAGOS		-		
455	PORT HEALTH WARRI		-		
			-		
	INSTITUTE FOR CHILD HEALTH		-		
456	INSTITUTE OF CHILD HEALTH (LUTH)		-		
457	INSTITUTE OF CHILD HEALTH (UBTH)		-		
458	INSTITUTE OF CHILD HEALTH (UCH)		-		
459	INSTITUTE OF CHILD HEALTH (ABUTH)		-		
460	INSTITUTE OF CHILD HEALTH ENUGU		-		
			-		
	NATIONAL INSTITUTE FOR PHARM RESEARCH AND DEVELOPMENT ABUJA.	143,369,916.17	254,342,195.00	254,342,195.00	
461	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	47,855,682.21	85,051,223.00	85,051,223.00	
462	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	11,998,373.01	21,284,477.00	21,284,477.00	
463	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	185,014,490.15	330,000,000.00	330,000,000.00	
464	FEDERAL SCHOOL OF OCCUPATIONAL THERAPHY YABA	4,323,600.15	6,710,515.00	6,710,515.00	
465	NOMA CHILDREN HOSPITAL, SOKOTO	45,229,999.93	92,541,544.00	92,541,544.00	
466	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	23,453,594.74	41,605,435.00	41,605,435.00	
467	INSTITUTE OF FORENSIC LABORATORY-OSHODI	12,650,752.40	22,441,765.00	22,441,765.00	
468	DENTAL THERAPISTS REGISTRATION BOARD		-	-	
469	**NATIONAL EAR CARE CENTRE**	146,374,347.31	284,631,380.00	284,631,380.00	
470	ONCH, BAUCHI ZONE		-		
471	ONCHO ENUGU ZONE		-		
472	ONCHO IBADAN		-		
473	ONCHO KADUNA		-		
474	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	150,829,415.55	262,000,000.00	262,000,000.00	
475	**PHC TUTORS PROGRAMME KADUNA POLY KADUNA**		-		
476	**BOARD OF ORTHOPAEDIC HOSPITAL**		-		
477	**BOARD OF PSYCHIATRIC HOSPITAL**		-		
478	(NAFDAC)		-		
479	FEDERAL SCHOOL OF PHYSIOTHERAPHY KANO		57 -		

480	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES - ENUGU		-		
481	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES- ZARIA		-		
	TOTAL:FEDERAL MIN. OF HEALTH	**28,235,048,480.02**	**45,969,386,054.85**	**45,969,386,054.85**	61.42
	FEDERAL MINISTRY OF ENVIRONMENT				
482	NATIONAL PARK HEADQUARTERS	385,117,458.65	143,400,000.00	143,400,000.00	268.56
483	KAINJI NATIONAL PARK		50,000,000.00	50,000,000.00	0.00
484	OYO NATIONAL PARK		50,000,000.00	50,000,000.00	0.00
485	CHAD BASIN NATIONAL PARK		108,600,000.00	108,600,000.00	0.00
486	GASHAKA GUMTI NATIONAL PARK		155,000,000.00	155,000,000.00	0.00
487	CROSS RIVER NATIONAL PARK		45,000,000.00	45,000,000.00	0.00
488	KAMUKU NATIONAL PARK		42,500,000.00	42,500,000.00	0.00
489	OKUMU NATIONAL PARK		50,000,000.00	50,000,000.00	0.00
490	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	4,515,921.64	5,000,000.00	5,000,000.00	90.32
491	FEDERAL COLLEGE OF FORESTRY - IBADAN	14,817,705.02	25,000,000.00	25,000,000.00	59.27
492	FEDERAL COLLEGE OF FORESTRY - JOS	119,712,166.47	187,342,340.00	187,342,340.00	63.90
493	FORESTRY RESEARCH INSTITUTE OF IBADAN	80,528,352.76	195,000,000.00	195,000,000.00	41.30
494	FORESTRY MECHANISATION COLLEGE AFAKA	44,374,055.16	80,000,000.00	80,000,000.00	55.47
	TOTAL:FEDERAL MINISTRY OF ENVIRONMENT	**649,065,659.69**	**1,136,842,340.00**	**1,136,842,340.00**	57.09
	NATIONAL SPORTS COMMISSION				
495	NIGERIA FOOTBALL ASSOCIATION		26,100,000.00	26,100,000.00	0.00
496	NIGERIA INSTITUTE FOR SPORT (NIS)	90,597,750.12	223,762,201.00	223,762,201.00	40.49
	TOTAL: NATIONAL SPORTS COMMISSION	**90,597,750.12**	**249,862,201.00**	**249,862,201.00**	36.26
	SUB-TOTAL:SOCIAL SECTOR	**52,768,687,486.43**	**95,251,167,365.45**	**95,251,167,365.45**	55.40
	GRAND TOTAL	**227,819,745,952.55**	**397,645,417,606.74**	**397,645,417,606.74**	57.29

The Schedule of Grants and Subventions for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that do not renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for these MDA are classified as Grants and Subvention. However, some of these MDA are paid from the Centralised Payroll System- Intergrated Personnel Payroll Information System (IPPIS) of the Federal Government

NOTE 13

MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND *OTHER FUNDS* AS AT 31ST DECEMBER,2012

S/N	SUPERVISING MINISTRY	DESCRIPTION	CLOSING BOOK BALANCE AS AT 31ST DEC, 2012	DISBURSEMENTS FROM THE FUND IN THE YEAR	INFLOW INTO THE FUND IN THE YEAR	CLOSING BOOK BALANCE AS AT 31ST DEC, 2011
			₦	₦	₦	₦
	A= TRUST FUNDS					
1	OAGF (FUNDS)	Ecological Fund	66,657,914,625.58	(49,417,812,150.75)	70,829,995,007.32	45,245,731,769.01
2	OAGF (FUNDS)	0.50% Stabilisation Fund	63,804,181,030.12	(25,351,959,126.07)	43,135,649,324.05	46,020,490,832.14
3	OAGF (FUNDS)	Dev. of Natural Resources	99,661,113,673.15	(136,711,003,860.14)	132,306,159,579.68	104,065,957,953.61
	SUB-TOTAL TRUST FUNDS		**230,123,209,328.85**	**(211,480,775,136.96)**	**246,271,803,911.05**	**195,332,180,554.76**
	B=OTHER FUNDS					
4	OAGF (Revenue & Investments)	10% Cocoa Levy	4,196,237.44		4,196,237.44	-
5	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	523,618,411.84	(1,198,342,157.86)	2,218,358,252.92	(496,397,683.22)
6	OAGF (FUNDS)	10% Rice Levy	63,708,368,489.64	(49,245,579,759.38)	67,381,062,312.71	45,572,885,936.31
7	OAGF (FUNDS)	7% Port Levy	19,981,222,029.27	(15,792,505,696.59)	27,672,770,454.98	8,100,957,270.88
8	OAGF (FUNDS)	2% Nat. Automotive Council Levy	20,396,270.09	(434,585.88)	16,463,970.86	4,366,885.11
9	OAGF (FUNDS)	ECOWAS Levy	38,061,889,973.34	(16,777,000,938.02)	9,747,623,165.14	45,091,267,746.22
10	OAGF (FUNDS)	CISS Levy	2,534,247,090.95	(42,826,081,926.68)	41,567,126,128.97	3,793,202,888.66
11	OAGF (FUNDS)	0.5% NESS Levy	3,548,799,862.95	(1,422,999,619.43)	17,869,719,252.69	(12,897,919,770.31)
12	OAGF (FUNDS)	2% Education Pool Account	193,508,042,590.53	(135,777,337,409.88)	189,570,543,242.82	139,714,836,757.59
13	OAGF (FUNDS)	Service Charge Pool Account	145,742,631.36		145,742,631.36	-
14	OAGF (FUNDS)	EFCC Recovery Fund	-	(3,306,936,863.43)		3,306,936,863.43
15	OAGF (FUNDS)	10% Steel Pool Levy Account	184,169,756.69	(2,105,605,775.61)	399,148,570.29	1,890,626,962.01
16	OAGF (FUNDS)	100% Cigarette Levy	2,450,165,648.48	(6,046,152,525.84)	2,149,518,581.01	6,346,799,593.31
17	OAGF (FUNDS)	Customs Textile Levy Pool	44,101,598.95		1,465,050.15	42,636,548.80
18	OAGF (FUNDS)	IMPL Committee on FGN Landed Prope	84,373,909.40			84,373,909.40
19	OAGF (FUNDS)	Cement Levy (Nigeria Customs Service	2,352,057,685.37	(9,916,758,736.86)	2,085,109,184.54	10,183,707,237.69
20	OAGF (FUNDS)	Privatisation Proceeds Account	0.00	(10,504,607,223.47)	10,480,285,488.52	24,321,734.95
21	OAGF (FUNDS)	30% Levy on Sanitary Pool Account	2,283,620,595.74			2,283,620,595.74
22	OAGF (FUNDS)	30% Levy on Wines Spirits	1,198,916,652.95			1,198,916,652.95
23	OAGF (FUNDS)	Cheque Operational Account	988,750.00			988,750.00
24	OAGF (FUNDS)	Pension Bond Redemption Fund***	323,484,359,218.27		177,908,714,931.00	145,575,644,287.27
25	OAGF (FUNDS)	Consolidated Pool Account	11,890,610,883.88	(20,028,648,230.91)	31,919,259,114.79	
26	OAGF (FUNDS)	Accountant - Gen. - CHQ. Optional Acc	-	(3,171,316,638.99)	3,171,316,638.99	
27	OAGF (FUNDS)	Monitisation (Fixed Assets)	-	(33,391,338.26)	33,391,338.26	
28	OAGF (FUNDS)	FCT House Sales Proceeds Account	-	(311,960.57)	311,960.57	
29	OAGF (FUNDS)	Monitisation (Motor Vehicle)	4,327,297.08		4,327,297.08	
	SUB-TOTAL OTHER FUNDS		**666,014,215,584.22**	**(318,154,011,387.66)**	**584,346,453,805.09**	**399,821,773,166.79**
	TOTAL	**GRAND TOTAL**	**896,137,424,913.07**	**(529,634,786,524.62)**	**830,618,257,716.14**	**595,153,953,721.55**

****** 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)	MONTH	MONTHLY PAYMENT INTO PENSION REDEMPTION ACCOUNT 2012
	₦	₦	JAN	5,554,828,200.00
			FEB	5,554,828,200.00
2004	0.00	0.00	MARCH	5,554,828,200.00
2005	0.00	0.00	APRIL	5,554,828,200.00
2006	14,999,999,998.00	18,362,830.19	MAY	5,554,828,200.00
2007	23,000,000,004.00	1,766,838,505.55	JUNE	0.00
2008	36,099,999,999.00	3,779,548,190.50	JULY	0.00
2009	35,349,999,996.00	1,312,835,211.32	AUGUST	0.00
2010	54,217,388,574.25	832,677,385.53	SEPT	22,219,313,800.00
2011	54,275,232,847.50	0.00	OCT	0.00
2012	105,541,737,800.00		NOV	0.00
TOTAL	**323,484,359,218.75**	**7,710,262,123.09**	DEC	16,664,484,600.00
			AIE	38,883,798,400.00
			TOTAL	**105,541,737,800.00**

NOTE 14
CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES
FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	FEDERAL PAY OFFICE	CLOSING BALANCE 2012	CLOSING BALANCE 2011	ANALYSIS OF CLOSING BALANCE 2012 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
1	STF (FPO ACCOUNTS) ABUJA	-	463,193,560.29			
2	FPO ABAKALIKI	1,318,561.61	25,786,223.55	1,318,561.61		
3	FPO AWKA	-	26,222.09			
4	FPO CALABAR	102,472.59	7,928,864.38	102,472.59		
5	FPO ENUGU	12,283,503.94	6,117,730.99	12,283,503.94		
6	FPO LAFIA	408,683.30	661,970.43	408,683.30		
7	FPO MAKURDI	78,311.95	26,815,802.24	78,311.95		
8	FPO OWERRI	30,132,396.47	18,241,646.89	30,132,396.47		
9	FPO PORT HARCOURT	6,938,944.51	4,918,546.62	6,938,944.51		
10	FPO UMUAHIA	-	17,813,999.58			
11	FPO UYO	5,187,337.53	2,297,178.71	5,187,337.53		
12	FPO YENEGOA	59,201,341.46	33,508,151.71	59,201,341.46		
13	FPO BAUCHI	-	349,637.32			
14	FPO BIRNIN-KEBBI	-	15,317,444.00			
15	FPO DAMATURU	-	100.00			
16	FPO DUTSE	105,247.40	5,315.99			105,247.40
17	FPO GOMBE	-	26,961,639.76			
18	FPO GUSAU	-	13,537,928.50			
19	FPO JALINGO	-	2,528,788.98			
20	FPO JOS		41,670,357.19			
21	FPO KADUNA		8,865,686.18			
22	FPO KANO	-	52,702,014.86			
23	FPO KATSINA	400.00	1,355,040.55			400.00
24	FPO MAIDUGURI	20,432,910.76	23,597,648.15	20,432,910.76		
25	FPO MINNA	-	3,659,712.00			
26	FPO YOLA	12,803,896.93	109,710.40	12,803,896.93		
27	FPO SOKOTO	-	18,791,973.25			
28	FPO ABEOKUTA	-	-			
29	FPO ADO-EKITI	3,153,120.52	35,709,152.66		3,153,120.52	
30	FPO ASABA	-	11,101,563.08			
31	FPO AKURE	-	31,182,485.15			
32	FPO BENIN	-	14,967,137.04			
33	FPO IBADAN	13,943,510.63	27,605,209.01		13,943,510.63	
34	FPO ILORIN	38,529,092.65	2,578,221.16		38,529,092.65	
35	FPO LAGOS I	-	16,371,000.30			
36	FPO LAGOS II	-	355,882.40			
37	FPO LOKOJA	-	22,566,227.59			
38	FPO OSHOGBO	-	5,777,941.36			
	TOTAL CASH HELD BY FPOs:-	204,619,732.25	984,977,714.36	148,888,361.05	55,625,723.80	105,647.40

NOTE 15
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR					
1	STATE HOUSE	23,148,783,258.12	48,755,953,183.84	23,148,783,258.12		
2	NATIONAL BOUNDARY COMMISSION	-	51,682,618.64			
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	-	433.77			
4	BUREAU OF PUBLIC ENTERPRISE					
5	BUREAU OF PUBLIC PROCUREMENT	-	6,775,934.62			
6	MINISTRY OF SPECIAL DUTIES	-	350,841.65			
7	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	3,817,297,289.61	8,501,854,864.93	3,817,297,289.61		
8	FEDERAL ROAD SAFETY COMMISSION	-				
9	NATIONAL COMMISSION FOR REFUGEES	-	100,590,807.00			
10	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	651,643.02			
11	CODE OF CONDUCT TRIBUNAL	-	8,200.00			
12	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	-	286,149.20			
13	INFRASTUCTURE CONCESSION REGULATORY COMMISSION	-				
14	NATIONAL HAJ COMMISSION OF NIGERIA	-				
15	NIGERIA CHRISTIAN PILGRIM COMMISSION	-	40,993,981.00			
16	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	-	-			
17	NATIONAL ASSEMBLY- MANAGEMENT	-	1,610,751,545.60			
18	NASS- SENATE	-	558,833,678.12			
19	NASS- HOUSE OF REPRESENTATIVES	-	3,615,279,975.44			
20	NATIONAL ASSEMBLY SERVICE COMMISSION	-	168,511,605.50			
21	LEGISLATIVE AIDES	-	136,787,000.00			
22	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	-			
23	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-			
24	GENERAL SERVICE OFFICE	-	-			
25	SECRETARY TO GOVERNMENT OF THE FEDERATION	104,330,119.27	788,512,571.35			104,330,119.27
26	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	61,006,126.17	9,640,086.26	46,668,370.35		14,337,755.82
27	DEFENCE HEADQUARTERS(DHQ)	-	-			
28	NIGERIAN ARMY	-	-			
29	NIGERIAN NAVY	1.71	111,512,471.71	1.71		
30	NIGERIAN AIRFORCE	-	1.92			
31	NIGERIA DEFENCE ACADEMY	-	1,564,231,615.75			
32	NIGERIAN DEFENCE COLLEGE	-	50.01			
33	COMMAND AND STAFF COLLEGE, JAJI	-	-			
34	NIG. ARMED FORCES RESETTLEMENT CENTRE	-	-			
35	DEFENCE INTELLEGENCE AGENCY	-	-			

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
36	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	-	1,567,891.95			
37	DEFENCE MISSIONS	208,289,350.28	1,471,931,653.87	208,289,350.28		
38	DIRECTORATE OF MILITARY PENSION	215,961,729.91	256,565,396.60			215,961,729.91
39	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-	263,712.15			
40	OVERSEAS MISSION	-	9,955,624,788.09			
41	FEDERAL MINISTRY OF INFORMATION	31,191,914.00		-	31,191,914.00	-
42	FEDERAL MINISTRY OF INF & COMMUNICATION	27,376,888.16	324,492,679.25	17,164.36	27,356,977.00	2,746.80
43	MINISTRY OF INTERIOR	166,496,717.21	285,960,714.52		166,496,717.21	
44	NIGERIAN PRISONS SERVICE(NPS)	-	1,132,659,827.80			
45	NIGERIAN IMMIGRATION SERVICE(NIS)	220,710,991.15	291,213,781.35		220,710,991.15	
46	NATIONAL SECURITY & CIVIL DEFENCE CORPS	-	895,288.67			
47	IMMIGRATION, PRISONS & NSCDC BOARD	-	18,188.00			
48	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	9,313,601,086.02	9,843,697,354.23	9,313,601,086.02		
49	FEDERAL FIRE SERVICE	-	1,092,958.07			
50	POLICE SERVICE COMMISSION	-	593,913,244.08			
51	POLICE PENSION BOARD	-	12,886,248,223.90			
52	POLICE FORMATION AND COMMAND	-	235,344.35			
53	FEDERAL MINISTRY OF POLICE AFFAIRS	-	138,383,732.20			
54	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-	278,772,034.58			
55	OHCSF(PENSION OFFICE)	12,638,549,401.86	12,638,549,401.86			12,638,549,401.86
56	FEDERALSTAFF HOUSING LOAN BOARD	76,263,756.76	973,795.77			76,263,756.76
57	PUBLIC SERVICE INSTITUTE	353,090.61	120,572,141.78			353,090.61
58	OFFICE OF THE AUDITOR-GENERAL OF FED.	-	12,934,816.05			
59	PUBLIC COMPLIANTS COMMISSION	-	-			
60	FEDERAL CIVIL SERVICE COMMISSION	-	55,121.81			
61	INDEPENDENT NATION ELECTORAL COMMISSION	1,322,406,441.11	19,660,909,708.68	1,314,867,687.17		7,538,753.94
62	FEDERAL CHARACTER COMMISSION	-	150,060.25			
63	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	-	11,179,967.60			
64	NATIONAL LOTTERY TRUST FUND					
65	NATIONAL LOTTERY REGULATORY COMMISSION	-				
	ECONOMIC SECTOR					
66	FEDERAL MINISTRY OF WATER RESOURCES	-	3,397,076,781.51			
67	FEDERAL MINISTRY OF AGRICULTURE	-	7,850,319,144.84			
68	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-				
69	NATIONAL AGRICULTURAL SEEDS COUNCIL	-	1,395,541.50			
70	NIGERIA AGRICULTURAL QURANTINE SERVICE	-				
71	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	2,718.44			
72	FEDERAL MINISTRY OF FINANCE	-	799,250,006.48			
73	DEBT MANAGEMENT OFFICE	-	7,862,526.00			
74	BUDGET OFFICE OF THE FEDERATION	-	32,960,255.45			
75	INVESTMENT AND SECURITIES TRIBUNAL	-	-			
76	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	570,119,656.97	893,530,034.18	100,174.64		570,019,482.33
77	FEDERAL INLAND REVENUE SERVICE	14,661,785,240.01	14,661,785,240.01	14,661,785,240.01		
78	NIGERIA CUSTOM SERVICE	-	1,254,930.73			
79	FEDERAL MINISTRY OF TRADE AND INDUSTRY	111,274.50	32,942,757.00			111,274.50
80	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	5,001.73				5,001.73

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
81	MIN. OF EMP, LABOUR AND PRODUCTIVITY	-	620,000.00			
82	INDUSTRIAL ARBITRATION PANEL	-	3,672,963.00			
83	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	-	45,159,662.58			
84	NATURAL MEDICINE DEV. AGENCY	-	25,782,850.00			
85	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	-		132,845.33		21,838,134.44
86	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	-	-			
87	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	-				
88	FEDERAL MINISTRY OF TRANSPORT	-	482,233,414.35			
89	MINISTRY OF AVIATION	-	2,109,009,076.28			
90	FEDERAL MINISTRY OF POWER	65,115,620,752.73	87,248,584,074.38	65,115,473,154.23		147,598.50
91	FEDERAL MINISTRY OF PETROLEUM RESOURCES	-	1,611,537,746.27			
92	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	1,212,115,347.29	3,000,341,297.68	1,212,115,347.29		
93	MINISTRY OF MINES AND STEEL	-	309,950,388.86			
94	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-				
95	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-	23,101.01			
96	NIGERIA MINING CADASTRE OFFICE	161,808.75			161,808.75	
97	FEDERAL MINISTRY OF WORKS	-	90,625,191.11			
98	SURVEY-GENERAL OF THE FEDERATION	-	-			
99	FEDERAL ROADS MAINTENANCE AGENCY	67,935,554.83	38,434,736.55		67,935,554.83	
100	FEDERAL MINISTRY OF CULTURE & TOURISM	-	-			
101	NATIONAL PLANNING COMMISSION	-	58,607,768.89			
102	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	-			
103	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	-	426,384,290.00			
104	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	-	271.79			
105	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	-	9,449,199,794.11			
106	NATIONAL BUREAU OF STASTICS	-	41,653,902.38			
	LAW & JUSTICES SECTOR					
107	NATIONAL JUDICIAL COUNCIL - ABUJA	1,945,920,624.33	2,249,039,033.47	776,676,702.32		1,169,243,922.01
108	SUPREME COURT OF NIGERIA	-	260,337.82			
109	COURT OF APPEAL, ABUJA		7,134,807.31			
110	FEDERAL HIGH COURT-LAGOS		1,184,675,171.35			
111	FCT. HIGH COURT OF JUSTICE, ABUJA		522,045,373.40			
112	SHARIA COURT OF APPEAL, ABUJA	30,537,877.29	7,499,723.12	3,208,412.34	81,474.95	27,247,990.00
113	CUSTOMARY COURT OF APPEAL, ABUJA	-	1,569,792.41			
114	NATIONAL INDUSTRIAL COURT		21,172,746.11			
115	NATIONAL JUDICIAL INSTITUTE - ABUJA		669,918.52			
116	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	38,699,704.86	0.00	38,699,704.86		
117	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		88,739,619.08			

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE - 2012	CLOSING BALANCE - 2011	ANALYSIS OF CLOSING BALANCE 2012 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
118	FEDERAL MINISTRY OF JUSTICE		-			
119	NAT.HUMAN RIGHTS COMMISSION	-	2,620.00			
120	CODE OF CONDUCT BUREAU	-	179,144,087.80	-		
	REGIONAL SECTOR					
121	MINISTRY FOR FEDERAL CAPITAL TERRITORY		-			
122	NIGER DELTA AFFAIRS		1,893,092.48			
	SOCIAL SECTOR					
123	MINSTRY OF YOUTH DEVELOPMENT		1,498,999,908.62			
124	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	12,480,743.82		51,244.54		12,429,499.28
125	FEDERAL MINISTRY OF WOMEN AFFAIRS	7,542,657.65	164,488.42	2,130,856.29		5,411,801.36
126	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		-			
127	FEDERAL MINISTRY OF EDUCATION	-	1,902,125,200.72			
128	FEDERAL MINISTRY OF HEALTH	3,293,305,489.25	252,682,728.17	3,289,199,582.57		4,105,906.68
129	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		-			
130	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI					
131	FEDERAL MINISTRY OF ENVIRONMENT		419,423,793.31			
132	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,284,824.55	20,226,869.77			1,284,824.55
133	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	276,469.30	386,105.55	276,469.30		
134	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	21,691,897.33		20,830,230.00	6,000.00	855,667.33
135	NATIONAL SPORTS COMMISSION		2,017,133.59			
136	NATIONAL POPULATION COMMISSION	400,674,835.57	48,712,092.30	400,674,835.57		
	OTHER ACCOUNTS					
137	CBN: SEVERANCE BENEFITS TO OFFICERS RIGHTSIZED		19,057,174,167.57			
138	CBN: ARREARS OF PARASTATALS MONETIZATIONS		429,291,826.50			
139	CBN:MTEL/NITEL PENSIONERS & DISENGAGED STAFF		8,072,838,175.63			
140	CBN: PENSION ARREARS SETTLEMENTS		3,904,019,916.81			
	TOTAL MDA:-	138,732,887,922.71	308,424,180,282.00	123,370,879,006.91	513,941,437.89	14,870,038,457.68

NOTE 16

CLOSING CASH BOOK BALANCE FROM AID AND GRANTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2012

S/N	)F MDAS FOR 2012 ACCOUNTS		CLOSING BALANCE - 2012	CLOSING BALANCE - 2011
			N	N
	NAME OF MDA	PURPOSE		
1	Water Resouces	Nigeria Electric and Gas improvement project	109,032,216.57	
2	Water Resouces	water supply and adfequate sanitation services to trhe rural population in Nigeria	6,077,584.55	
3	Water Resouces	viability and increase access tom piped water	67,200,121.57	
4	Water Resouces	viability and increase access tom piped water	1,133,373.18	
	TOTAL		183,443,295.88	

NOTE 17

SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS AS AT 31ST DECEMBER, 2012

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 01/01/2012	ADDITIONAL INVESTMENTS - 2012	DIS-INVESTMENTS/RE CLASSIFIED TO EXPENDITURE	TOTAL VALUE AS AT 31/12/2012
A	*INVESTMENTS*		=N=	=N=	=N=	=N=
1	Investments in Manufacturing Industries	17 A	9,523,647,447		1,299,408,074	8,224,239,373
2	Investments in Service Companies/Agencies	17B	52,330,285,694		736,709,754	51,593,575,940
3	Investments in Financial Institutions	17 C	52,446,304,649	40,984,111,014		93,430,415,663
4	Investments in Insurance Coys	17 C	889,166,666			889,166,666
5	Investments: External Investments	17 D	943,530,919	14,299,895,466		15,243,426,385
6	Investments: Forfieted to Federal Govt. of Nigeria	17 E	1,230,287			1,230,287
7	Capital Investment in Islamic Develepment Bank		11,577,468,073			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		144,478,566,219	55,284,006,480	2,036,117,828	197,726,454,871

B	*INVESTMENTS-CROWN AGENTS*					
1	Cash	17 F	287,238,190	578,547,092		865,785,282
2	Deposit	17 F	-			-
3	FGN Investments with Crown Agents	17 G	-			2,218,337,576
	SUB-TOTAL		*287,238,190*	*578,547,092*	-	*3,084,122,858*

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 01/01/2012	ADDITIONAL INVESTMENTS - 2012	DIS-INVESTMENTS/RE CLASSIFIED TO EXPENDITURE	TOTAL VALUE AS AT 31/12/2012
C	***GRANTS TO GOVERNMENT COMPANIES***					
1	Grants- Manufacturing Companies	17 H	1,413,615,779			1,413,615,779
2	Grants-Other Companies	17 I	5,364,216,791			5,364,216,791
3	Grants-Financial Institutions	17 I	10,361,000			10,361,000
4	Grants- River Basins Dev. Authorites	17 J	3,844,939,002			3,844,939,002
	SUB-TOTAL		***10,633,132,572***	-	-	***10,633,132,572***
D	***LOANS TO GOVERNMENT COMPANIES***					
1	Loans to Companies -under Power & Steel	17 K	97,816,423,174		16,204,065,538	81,612,357,636
2	Loans to Companies -under Finance	17K	3,079,290,373	5,900,000,000		8,979,290,373
3	Loans to Companies -under Works	17 K	9,263,643,570	10,000,000,000		19,263,643,570
4	Loans to Companies -under Information	17 K	153,435,499		153,435,499	-
5	Loans to Companies -under Transport	17K	6,450,773,303		984,205,251	5,466,568,052
6	Loans to Companies -under Communication	17 K	42,395,300,872			42,395,300,872
7	Loans to Companies -under Secience & Tech.	17 K	42,933,333			42,933,333
8	Loans to Companies -under Solid Mineral Dev.	17 K	3,800,179,280		3,769,431,280	30,748,000
9	Loans to Companies -under Agriculture	17 K	3,465,055,515			3,465,055,515
10	Loans to Companies -under Industry	17 K	8,618,426,153		7,184,964,069	1,433,462,084
	SUB-TOTAL		***175,085,461,072***	***15,900,000,000***	***28,296,101,637***	***162,689,359,435***
E	***LOANS TO OTHER GOVERNMENT***					
1	Democratic Republic of Sao-Tome & Principle		5,233,086,000			5,233,086,000
2	Sao-Tome & Principle Joint Dev. Authority		1,649,581,000			1,649,581,000
F	***OTHER INVESTMENT***					
1	Investment in Treasury Bills by INEC (91 Days Tenor)		-	***4,000,000,412***		4,000,000,412
	SUB-TOTAL		6,882,667,000		-	***10,882,667,412***
	GRANT TOTAL OF LOANS & INVESTMENTS		***337,367,065,053***	***71,762,553,572***	***30,332,219,465***	***385,015,737,148***

REFERENCE 17A

FGN INVESTMENTS IN MANUFACTURING INDUSTRIES

S/N	NAME OF COMPANY	INVESTMENT AS AT 1ST JAN, 2012	SHARES %	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	RECLASSIFIED TO EXPENDITURE	TOTAL INVESTMENT AS AT 31ST DEC, 2012
		=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	-	44,000,000	-
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	-	960,300	-
7	NEW NIGERIA NEWS PAPER	619,458,709.00	100	341,557,917	0	0	-	619,458,709	-
8	NIGERIA MINING CORP.	154,438,709.00	100	154,436,000	0	0	-	154,438,709	-
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	-	1,323,000	-
16	ALUMINUM SMELTER	476,485,400.00	10	509,719	0	0	-	476,485,400	-
17	FEDERAL SUPER PHOSPHATE	2,741,956.00	10	2,741,956	0	0	-	2,741,956	-
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**						1,299,408,074.00	**8,224,239,373.00**

REFERENCE 17B

FGN INVESTMENT S IN SERVICE INDUSTRY

S/N	NAME OF COMPANIES	INVESTMENT AS AT 1ST JAN, 2012	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	RECLASSIFIED TO EXPENDITURE	TOTAL INVESTMENT AS AT 31ST DEC, 2012
		=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**						**736,709,754.00**	**51,593,575,940.00**

REFERENCE 17C

FGN INVESTMENT IN FINANCIAL INSTITUTION /BANKS

S/N	NAMES OF COMPANIES	INVESTMENT AS AT 1ST JAN, 2012	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENTARY	ADDITIONAL SHARES	LOANS NOT CONVERTED	ADJUSTMENT/RECLASSIFICATION	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2012
		=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	(500,000,000.00)	0	12,393,099,998.00
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	37,093,252.00	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	8,373,663.00	0	160,000,000.00
10	NIG.EXPORT-IMPORT BANK	2,625,914,000.00	50	25,000,000,000	0	0	0	19,652,298,986.53	0	22,278,212,986.53
11	FED. MORTGAGE FIN.BANK	205,400,000.00	60	0	0	0	0		0	205,400,000.00
12	AFRICAN EXP/IMP. BANK	219,960,000.00						(219,960,000.00)		0.00
13	BANK OF INDUSTRY	17,170,000,000.00	59.54	0	0	0	0	17,043,398,364.00	0	34,213,398,364.00
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	5,000,000,000.00	0		0	5,000,000,000.00
	TOTAL	**52,446,304,649.00**				**5,000,000,000**	**0**	**35,984,111,014**	**0**	**93,430,415,662.53**

B. INVESTMENT IN INSURANCE COMPANIES

S/NO	NAMES OF COMPANIES	AT 1ST JAN, 2012	% SHARES	HOLDING (UNITS)	SUPPLEMENT	SHARES	CONVERTED		SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2012
		=N=					=N=			=N=
1	NATIONAL INSURANCE COMPANY	300,000,000.00	12.68	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	12.47	60,000,000	0	0	0			396,666,666.00
4	NIG. AGRIC INSURANCE CORP.	5,000,000.00	60	0	0	0				5,000,000.00
	TOTAL	**889,166,666.00**								**889,166,666.00**

Note: Adjustments/Classifications were as a result of the Report from the Bureau of Public Enterprises (BPE) on privatization of Public Enterprises.

REFERENCE 17D

FGN EXTERNAL INVESTMENT

S/N	NAMES OF COMPANY	INVESTMENT AS AT 1ST JAN, 2012	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	ADJUSTMENT/CONVERSION	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2012	
		=N=					=N=			=N=	=N= 155.27 to $
1	AFRICAN RE-INSUR.CO	224,568.00	0	62,000	49,035.00	-	0	1,375,111,166.00	0	1,375,384,769.00	
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	781,686,090.00	0	786,753,090.00	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	2,313,523,000.00	0	478,237,000.00	0	2,794,860,000.00	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								471,441,367.00	
15	INTERNATIONAL ISLAMIC TRADE FINANCE							393,926,176.00		393,926,176.00	
16	ISLAMIC CORP. FOR DEVELOPMENT OF PRIVATE							458,890,000.00		458,890,000.00	
17	ISLAMIC DEVELOPMENT BANK							8,498,472,999.00		8,498,472,999.00	
	TOTAL	**943,530,919.00**			**49,035.00**	**2,313,523,000.00**		**11,986,323,431.00**		**15,243,426,385.00**	

NOTE: Amount for Adjustments/Conversion was as a result of Investmentearlier recorded in Foreign Currency (USD) now converted to Naira

REFERENCE 17E

FGN INVESTMENTS FORFEITED TO THE FEDERAL GOVERNMENT

S/N	NAME OF COMPANY	INVESTMENT AS AT 1ST JAN, 2012	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2012
		=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 17F

STATEMENT OF FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT DECEMBER ,2012

A

S/N	DESCRIPTION	BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2012			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 2012			ADDITIONS NOMINAL VALUE	ADJUSTED NOMINAL VALUE	ADDITIONAL	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	208.70	535.90		535.90	130,549.63
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				1,178,771.82	287,158,481.28
4	Interest Bearing															
5	Current A /C											2,374,699.42	2,374,699.42		2,374,699.42	578,496,251.25
	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**	**2,374,908.12**	**2,375,235.32**		**1,179,307.72**	**865,785,282.16**
	DEPOSITS															
6	ING Bank N.V. 1	850,000.00	1	850,000.00	161,905,110.00				1					578,547,092.28		
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**			**1,179,074.80**		**1,179,074.80**	**287,232,289.69**			**578,547,092.28**	**1,179,307.72**	**865,785,282.16**

Conversion Rate for Pound Sterling = ₦243.6082 as at 31st December, 2012

REFERENCE 17G
FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT 31ST DECEMBER, 2012

C	BOOK VALUE AT INVESTMENTS/COST PRICE						MARKET VALUE AS AT 31ST DECEMBER 2012					
	DESCRIPTION	NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE		UNIT COST	POUNDS STERLING	NAIRA VALUE	ACCRUED	POUNDS TOTAL	NAIRA TOTAL VALUE
	Euro Supranational											
	EIB FLOATING RARE NOTE 19/02/2015	2,500,000.00	99.810	2,495,250.00	622,305,618.53		99.977	2,499,425.00	623,346,847.24	1,792.57	2,501,217.57	623,793,907.21
	EUROPEAN INVESTMENT BANK 25% TO 31/10/22	100,000.00	99.839	99,839.00	24,899,457.23		100.739	100,739.00	25,123,913.72	417.81	101,156.81	25,228,113.90
	Sterling corporate											
	University Cambridge 3.75% 17/10/52	50,000.00	99.070	49,535.00	12,353,835.81		99.142	49,571.00	12,362,814.07	385.27	49,956.27	12,458,898.91
	UK GOVERNMENT											
	UK GOVT 1% 07/09/17	1,800,000.00	101.169	1,821,042.00	454,160,772.74		100.673	1,812,114.00	451,934,164.36	5,718.23	1,817,832.23	453,360,268.62
	UK GOVT 1.75% 07/09/22	949,500.00	99.959	949,110.71	236,704,508.30		99.330	943,138.35	235,215,026.25	5,278.64	948,416.99	236,531,498.48
	UK GOVT Treasury Notes 3.25% 22/01/44	50,000.00	100.785	50,392.50	12,567,692.97		101.160	50,580.00	12,614,454.74	300.27	50,880.27	12,689,340.90
	UK GOVT 3.75% 22/07/52	829,000.00	110.584	916,741.36	228,631,719.89		111.323	922,867.67	230,159,597.71	13,685.26	936,552.93	233,572,648.19
	UK GOVT Treasury 4.25%07/12/55	310,525.00	127.605	396,245.43	98,822,063.95		124.080	385,299.42	96,092,172.68	870.15	386,169.57	96,309,184.70
	UK GOVT Treasury Index Linked 0.5% 22/03/15	1,350,000.00	130.088	1,756,188.00	437,986,438.07		129.386	1,746,711.00	435,622,911.23	2,145.60	1,748,856.60	436,158,015.50
	UK GOVT 1.25% indexed 22/11/55	189,470.00	198.688	376,454.15	93,886,197.74		186.558	353,471.44	88,154,399.25	325.99	353,797.43	88,235,699.88
	TOTAL	8,128,495.00		8,910,798.14	2,222,318,305.21			8,863,916.88	2,210,626,301.24	30,919.79	8,894,836.67	2,218,337,576.28

REFERENCE 17H

FGN GRANTS TO MANUFACTURING COMPANIES

S/N	NAME OF COMPANY	GRANTS AS AT 1 JAN, 2012	ADDITIONAL GRANTS	GRANTS WRITTEN OFF	TOTAL GRANTS/SUBVENTIONS AS AT 31ST DEC, 2012
		=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 17I

FGN SUBVENTION/GRANTS TO FINANCIAL INSTITUTIONS & SERVICES AS AT 31ST DECEMBER, 2012.

NAME OF COMPANY	GRANTS AS AT 1ST JANUARY, 2012	ADDITIONAL GRANTS	GRANTS WRITTEN OFF TO CRF	TOTAL INVESTMENT AS AT 31 DEC, 2012
	=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 17J

FGN GRANTS IN RIVER BASIN DEVELOPMENT AUTHORITY

S/N	NAME OF COMPANY	INVESTMENT AS AT 1 JAN, 2012	ADDITIONAL GRANTS	GRANTS WRITTEN OFF TO CRF	TOTAL INVESTMENT AS AT 31 DEC, 2012
		=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 17K

STATEMENT OF FGN LOANS TO GOVERNMENT BUSINESS ENTERPRISES (GBEs) AND PARASTATALS AT 31ST DECEMBER, 2012.

S/N	NAME	DATE OF GRANT OF LOAN	PRINCIPAL LOAN AS AT 31/12/2012	ADDITIONAL DURING THE YEAR	CUMMULATIVE INTEREST	REPAYMENT IN 2012	ADJUSTMENTS	LOANS NOT CONVERTED TO EQUITY	LOANS WRITTEN OFF	PRINCIPAL LOAN AS AT 31/12/2012
	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	0.00
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	0.00
5	JOS STEEL ROLLING CO.		505,506,844						505,506,844.00	0.00
6	KATSINA STEEL ROLLING CO.		395,523,086						395,523,086.00	0.00
7	POWER HOLDING COMPANY (FORMER NEPA)		7,326,398,094							7,326,398,094.00
8	OSHOGBO STEEL CO. LTD		595,389,821						595,389,820.91	0.00
	SUB-TOTAL		**97,816,423,174**	**0**	**0**	**0**	**0**	**0**	**16,204,065,538**	**81,612,357,636**
	FED. MINS.OF FINANCE									
1	NSPMC		1,511,665,373.00							1,511,665,373.00
2	NERFUND		300,000,000.00	5,900,000,000.00						6,200,000,000.00
3	PEOPLES BANK OF NIG.		0.00							0.00
4	AFRICAN CONTINENTAL BANK		17,625,000.00							17,625,000.00
5	NIGERIA INDUSTRY DEVELOPMENT BANK (NIDB)		0.00							0.00
6	BANK OF INDUSTRY (BOI)		1,250,000,000.00							1,250,000,000.00
7	NIG. SORVERIGN INVEST.AUTHORITY			0.00						0.00
	SUB-TOTAL 2		**3,079,290,373.00**	**5,900,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8,979,290,373.00**
	FEDERAL MINS. OF WORKS & HOUSING									
1	URBAND DEV. BANK		751,500,000.00	10,000,000,000.00						10,751,500,000.00
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**	**10,000,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**19,263,643,570.09**
	FEDERAL MINS. OF INFORMATION									
1	NEW NIGERIA NEWSPAPER		153,435,499.00						153,435,499.00	0.00
	SUB-TOTAL 2		**153,435,499.00**	**0.00**	**0.00**		**0.00**	**0.00**	**153,435,499**	**0**
	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	0.00
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**	**984,205,251.00**	**5,466,568,052.00**
	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	0.00
2	NIG. MINING CORPORATION		1,720,406,851.00						1,720,406,851.00	0.00
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**	**3,769,431,280.00**	**30,748,000.00**
	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	0.00
2	BRICKS PROJECT *		11,500,000						11,500,000.00	0.00
3	IWOPIN PULP AND PAPER CO. *		1,825,957,829						1,825,957,829.00	0.00
4	LAFIAGI SUGAR CO. *		286,475,499						286,475,499.00	0.00
5	NIGERIA MACHINE TOOLS LTD *		1,774,364,546						1,774,364,546.00	0.00
6	NIG.NEWSPRINT MANUFACTURER *		1,156,712,486						1,156,712,486.00	0.00
7	NIG. PAPER MILLS LIMITED *		242,234,465						242,234,465.00	0.00
8	NIGERIA SUGAR COMPANY *		1,820,587,973						1,820,587,973.00	0.00
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	0.00
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**	**7,184,964,069.00**	**1,433,462,084.00**
	TOTAL LOANS(1+2+3+4+5+6+7)		**175,085,461,072.00**	**15,900,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**28,296,101,636.91**	**162,689,359,435.09**

NOTE 18

LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES

AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2012	2012 FIGURES	BALANCE AS AT AS AT 31/12/2011
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
1	STATE HOUSE	0.00		0.00
2	NATIONAL BOUNDARY COMMISSION	0.00	-441,000.00	441,000.00
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	0.00		0.00
4	BUREAU OF PUBLIC ENTERPRISE	0.00		0.00
5	MINISTRY OF SPECIAL DUTIES	0.00		0.00
6	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	0.00		0.00
7	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	0.00	0.00	0.00
9	CODE OF CONDUCT TRIBUNAL	0.00		0.00
10	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	0.00		0.00
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-4,490,000.00	4,490,000.00
12	INFRASTUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	
13	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	0.00		0.00
14	NATIONAL ASSEMBLY- MANAGEMENT	0.00	0.00	0.00
15	NASS- SENATE	0.00		0.00
16	NASS- HOUSE OF REPRESENTATIVES	0.00		0.00
17	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00		0.00
18	LEGISLATIVE AIDES	0.00		
19	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00		
20	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00		
21	GENERAL SERVICE OFFICE	0.00		
22	SECRETARY TO GOVERNMENT OF THE FEDERATION	0.00	-108,456,525.00	108,456,525.00
23	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	0.00		0.00
24	DEFENCE HEADQUARTERS(DHQ)	0.00		0.00
25	NIGERIAN ARMY	0.00		0.00
26	NIGERIAN NAVY	0.00		0.00
27	NIGERIAN AIRFORCE	0.00		0.00
28	NIGERIA DEFENCE ACADEMY	0.00		0.00
29	NIGERIAN DEFENCE COLLEGE	0.00		0.00
30	COMMAND AND STAFF COLLEGE, JAJI	0.00		0.00
31	NIG. ARMED FORCES RESETTLEMENT CENTRE	0.00		0.00
32	DICON	0.00		0.00
33	DEFENCE INTELLEGENCE SCHOOL	0.00		0.00
34	DEFENCE INTELLEGENCE AGENCY	0.00		0.00
35	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	0.00		0.00
36	DEFENCE MISSIONS	0.00		0.00
37	DIRECTORATE OF MILITARY PENSION	0.00		0.00
38	GUARDS BRIGADE	0.00		0.00
39	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	0.00		0.00
40	FEDERAL MINISTRY OF FOREIGN AFFAIRS	16,456,617.50	0.00	16,456,617.50
41	DIRECTORATE OF TECHNICAL AID CORPS(TAC)	0.00		0.00
42	FOREIGN SERVICE ACADEMY(FSA)	0.00		0.00
43	DIRECTORATE OF PILGRIMS AFFAIRS(MUSLIM)	0.00		0.00
44	DIRECTORATE OF PILGRIMS AFFAIRS(CHRISTIAN)	0.00		0.00
45	OVERSEAS MISSION	-17,339,970.86		-17,339,970.86
46	FEDERAL MINISTRY OF COMMUNICATION	0.00	-1,278,250.00	1,278,250.00
47	MINISTRY OF INTERIOR	2,650,000.00		2,650,000.00

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2012	2012 FIGURES	BALANCE AS AT AS AT 31/12/2011
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
48	NIGERIAN PRISONS SERVICE(NPS)	0.00		0.00
49	NIGERIAN IMMIGRATION SERVICE(NIS)	0.00		0.00
50	NATIONAL SECURITY & CIVIL DEFENCE CORPS	0.00		0.00
51	IMMIGRATION, PRISONS & NSCDC BOARD	0.00	-4,039,690.00	4,039,690.00
52	CUSTOMS, IMMIGRATION & PRISONS PENSION BOARD	3,851,160.66		3,851,160.66
53	FEDERAL FIRE SERVICE	2,600,000.00	2,600,000.00	0.00
54	POLICE SERVICE COMMISSION	0.00	-6,757,359.48	6,757,359.48
55	POLICE PENSION BOARD	0.00	0.00	0.00
56	POLICE FORMATION AND COMMAND	0.00		0.00
57	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	3,140,330.79	-3,140,330.79
58	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	0.00	-89,205,200.00	89,205,200.00
59	OHCSF(PENSION OFFICE)	0.00		0.00
60	FEDERALSTAFF HOUSING LOAN BOARD	51,528,490.08		51,528,490.08
61	PUBLIC SERVICE INSTITUTE	0.00		0.00
62	OFFICE OF THE AUDITOR-GENERAL OF FED.	0.00		0.00
63	PUBLIC COMPLIANTS COMMISSION	0.00	662,875.95	-662,875.95
64	FEDERAL CIVIL SERVICE COMMISSION	0.00	-14,511,742.00	14,511,742.00
65	INDEPENDENT NATION ELECTORAL COMMISSION	0.00		0.00
66	FEDERAL CHARACTER COMMISSION	0.00	-2,590,000.00	2,590,000.00
67	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	0.00		0.00
68	NATIONAL LOTTERY REGULATORY COMMISSION	0.00	0.00	
	ECONOMIC SECTOR			
69	FEDERAL MINISTRY OF WATER RESOURCES	0.00	0.00	0.00
70	FEDERAL MINISTRY OF AGRICULTURE	0.00	-400,000.00	400,000.00
71	NATIONAL AGRICULTURAL SEEDS COUNCIL	300,000.00	300,000.00	0.00
72	NIGERIA AGRICULTURAL QURANTINE SERVICE	0.00		0.00
73	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-2,385,000.00	2,385,000.00
74	FEDERAL MINISTRY OF FINANCE	0.00	-96,733,028.88	96,733,028.88
75	DEBT MANAGEMENT OFFICE	0.00		0.00
76	BUDGET OFFICE OF THE FEDERATION	0.00		0.00
77	INVESTMENT AND SECURITIES TRIBUNAL	17,498,343.56		17,498,343.56
78	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	0.00	0.00	0.00
79	FEDERAL INLAND REVENUE SERVICE	0.00		0.00
80	NIGERIA CUSTOM SERVICE	0.00	-2,357.14	2,357.14
81	FEDERAL MINISTRY OFTRADE AND INVESTMENTS	0.00	-62,680,671.39	62,680,671.39
82	MIN. OF EMP, LABOUR AND PRODUCTIVITY	0.00	-5,161,695.30	5,161,695.30
83	INDUSTRIAL ARBITRATION PANEL	48,000.00		48,000.00
84	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	0.00	-1,047,590.00	1,047,590.00
85	NATURAL MEDICINE DEV. AGENCY	0.00		0.00
86	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	0.00		0.00
87	FEDERAL MINISTRY OF TRANSPORT	0.00	-2,183,500.00	2,183,500.00
88	MINISTRY OF AVIATION	0.00	-3,060,000.00	3,060,000.00
89	FEDERAL MINISTRY OF POWER	26,682,637.96	0.00	26,682,637.96
90	FEDERAL MINISTRY OF PETROLEUM RESOURCES	0.00	-17,575,900.00	17,575,900.00
91	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	0.00		0.00
92	MINISTRY OF MINES AND STEEL	5,740,200.00		5,740,200.00
93	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	
94	NIGERIA MINING CADASTRE OFFICE	0.00	0.00	
95	GEOLOGICAL SURVEY OF NIGERIA AGENCY	0.00		0.00
96	FEDERAL MINISTRY OF WORKS	0.00	-940,000.00	940,000.00
97	SURVEY-GENERAL OF THE FEDERATION	0.00	-2,809,376.19	2,809,376.19
98	FEDERAL ROADS MAINTENANCE AGENCY	0.00	-2,000,000.00	2,000,000.00
99	FEDERAL MINISTRY OF CULTURE & TOURISM	63,401,147.00	63,401,147.00	0.00
100	NATIONAL PLANNING COMMISSION	0.00		0.00
101	NATIONAL SALARIES, INCOMES AND WAGES COMM	0.00		0.00
102	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	0.00	0.00	0.00
103	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	0.00		0.00
104	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	0.00	-4,788,600.00	4,788,600.00
102	NATIONAL BUREAU OF STASTICS	0.00		0.00
				0.00

S/N		CLOSING BALANCE	2012 FIGURES	BALANCE AS AT
	LIST OF MDAS FOR 2011 ACCOUNTS	AS AT 31/12/2012		AS AT 31/12/2011
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
	LAW & JUSTICES SECTOR			0.00
103	NATIONAL JUDICIAL COUNCIL - ABUJA	1,280,000.00	-13,982,715.00	15,262,715.00
104	SUPREME COURT OF NIGERIA	0.00	118,765,871.58	-118,765,871.58
105	COURT OF APPEAL, ABUJA	0.00	-2,712,000.00	2,712,000.00
106	FEDERAL HIGH COURT-LAGOS	0.00		0.00
107	FCT. HIGH COURT OF JUSTICE, ABUJA	0.00		0.00
108	SHARIA COURT OF APPEAL, ABUJA	0.00	-74,794,936.67	74,794,936.67
109	CUSTOMARY COURT OF APPEAL, ABUJA	0.00		0.00
110	NATIONAL INDUSTRIAL COURT	58,805.00		58,805.00
111	NATIONAL JUDICIAL INSTITUTE - ABUJA	3,134,779.48		3,134,779.48
112	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	0.00	-7,394,900.00	7,394,900.00
113	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	-164,000.00		-164,000.00
114	FEDERAL MINISTRY OF JUSTICE	0.00	146,453,658.84	-146,453,658.84
115	NAT.HUMAN RIGHTS COMMISSION	4,634,080.16		4,634,080.16
116	IND CORRUPT PRACTICES COMMISSION	0.00	0.00	0.00
117	CODE OF CONDUCT BUREAU	0.00	-1,496,552.00	1,496,552.00
				0.00
	REGIONAL SECTOR			0.00
118	MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00		0.00
119	NIGER DELTA AFFAIRS	0.00		0.00
	SOCIAL SECTOR			
120	MINSTRY OF YOUTH DEVELOPMENT	176,528,400.00	-1,440,000.00	177,968,400.00
121	FEDERAL MINISTRY OF WOMEN AFFAIRS	0.00		0.00
122	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	-11,206,151.15	11,206,151.15
123	FEDERAL MINISTRY OF EDUCATION	0.00	-36,596,571.25	36,596,571.25
124	UNITY SCHOOLS	0.00		0
125	FEDERAL MINISTRY OF HEALTH	0.00	-16,461,785.27	16,461,785.27
126	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	0.00		0
	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	347,000.00	347,000.00	
127	FEDERAL MINISTRY OF ENVIRONMENT	5,411,000.00	2,491,000.00	2,920,000.00
128	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00		0.00
129	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	0.00	-5,135,000.00	5,135,000.00
	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	600,000.00	600,000.00	
130	NATIONAL SPORTS COMMISSION	0.00		0.00
131	NATIONAL POPULATION COMMISSION	0.00	-5,583,828.08	5,583,828.08
		365,246,690.54	**-271,580,040.64**	**636,826,731.18**

The Provisions of the Financial Regulations and Treasury Circular required that Imprest granted must be retired at the end of the Financial year. However at year end some of the Imprest remain unretired. It is the policy of the Federal Government that all Imprest granted shall be retired before the end of the financial year. However where an Impreset is given out close to the financial year end or an Imprest already given could not be accounted for, such an Imprest (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized

NOTE 19

LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)

AS AT 31ST DECEMBER, 2012

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE 2012	2012 FIGURES 2012	CLOSING BALANCE 2011
	ADMINISTRATIVE SECTOR	N	N	N
1	STATE HOUSE	0.00	-17,201,273,181.68	17,201,273,181.68
2	NATIONAL BOUNDARY COMMISSION	0.00	-147,410,450.93	147,410,450.93
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	0.00	0.00	0.00
4	BUREAU OF PUBLIC ENTERPRISE	0.00	0.00	0.00
5	MINISTRY OF SPECIAL DUTIES	0.00	-32,292.08	32,292.08
6	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	0.00	0.00	0.00
7	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	0.00	0.00	0.00
9	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00
10	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	0.00	0.00	0.00
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-3,654,386.50	3,654,386.50
	INFRASTUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00
12	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	0.00	0.00	0.00
13	NATIONAL ASSEMBLY- MANAGEMENT	0.00	0.00	0.00
14	NASS- SENATE	0.00	0.00	0.00
15	NASS- HOUSE OF REPRESENTATIVES	0.00	0.00	0.00
16	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	0.00	0.00
17	LEGISLATIVE AIDES	0.00	0.00	0.00
18	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00
19	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00
20	GENERAL SERVICE OFFICE	0.00	0.00	0.00
21	SECRETARY TO GOVERNMENT OF THE FEDERATION	0.00	-4,217,163,807.07	4,217,163,807.07
22	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	0.00	-1,183,202,036.58	1,183,202,036.58
23	DEFENCE HEADQUARTERS(DHQ)	0.00	0.00	0.00
24	NIGERIAN ARMY	0.00	0.00	0.00
25	NIGERIAN NAVY	5.95	0.00	5.95
26	NIGERIAN AIRFORCE	0.00	0.00	0.00
27	NIGERIA DEFENCE ACADEMY	0.00	0.00	0.00
28	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00
29	COMMAND AND STAFF COLLEGE, JAJI	0.00	0.00	0.00
30	NIG. ARMED FORCES RESETTLEMENT CENTRE	0.00	0.00	0.00
31	DICON	0.00	0.00	0.00
32	DEFENCE INTELLEGENCE SCHOOL	0.00	0.00	0.00
33	DEFENCE INTELLEGENCE AGENCY	0.00	-17,441,176.99	17,441,176.99
34	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	0.00	0.00	0.00
35	DEFENCE MISSIONS	0.00	0.00	0.00
36	DIRECTORATE OF MILITARY PENSION	0.00	0.00	0.00
37	GUARDS BRIGADE	0.00	0.00	0.00
38	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	0.00	0.00	0.00
39	FEDERAL MINISTRY OF FOREIGN AFFAIRS	113,957,201.71	0.00	113,957,201.71
40	DIRECTORATE OF TECHNICAL AID CORPS(TAC)	0.00	0.00	0.00
41	FOREIGN SERVICE ACADEMY(FSA)	0.00	0.00	0.00
42	DIRECTORATE OF PILGRIMS AFFAIRS(MUSLIM)	0.00	0.00	0.00
43	DIRECTORATE OF PILGRIMS AFFAIRS(CHRISTIAN)	0.00	0.00	0.00
44	OVERSEAS MISSION	-1,038,883,283.52	0.00	-1,038,883,283.52
45	FEDERAL MINISTRY OF INFORMATION	0.00	-889,136,091.90	889,136,091.90
	FEDERAL MINISTRY OF COMMUNICATION & INFORMATION TECHNOLOGY	0.00	0.00	
46	MINISTRY OF INTERIOR	128,395,540.49	46,413,907.00	81,981,633.49
47	NIGERIAN PRISONS SERVICE(NPS)	0.00	0.00	0.00
48	NIGERIAN IMMIGRATION SERVICE(NIS)	-18,996,147.69	-18,996,147.69	0.00
49	NATIONAL SECURITY & CIVIL DEFENCE CORPS	0.00	0.00	0.00
50	IMMIGRATION, PRISONS & NSCDC SERVICE BOARD	0.00	-31,229,639.63	31,229,639.63
51	CUSTOMS, IMMIGRATION & PRISONS PENSION BOARD	0.00	-1,127,322.28	1,127,322.28

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE 2012	2012 FIGURES 2012	CLOSING BALANCE 2011
	ADMINISTRATIVE SECTOR	N	N	N
52	FEDERAL FIRE SERVICE	0.00	0.00	0.00
53	POLICE SERVICE COMMISSION	0.00	-14,820,271.49	14,820,271.49
54	POLICE PENSION BOARD	0.00	0.00	0.00
55	POLICE FORMATION AND COMMAND	-34,790.09	0.00	-34,790.09
56	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	-104,963,114.00	104,963,114.00
57	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	0.00	-3,058,369,183.98	3,058,369,183.98
58	OHCSF(PENSION OFFICE)	27,143,575.90	0.00	27,143,575.90
59	FEDERALSTAFF HOUSING LOAN BOARD	0.00	0.00	0.00
60	PUBLIC SERVICE INSTITUTE	0.00	0.00	0.00
61	OFFICE OF THE AUDITOR-GENERAL OF FED.	0.00	0.00	0.00
62	PUBLIC COMPLIANTS COMMISSION	0.00	-16,095,203.05	16,095,203.05
63	FEDERAL CIVIL SERVICE COMMISSION	0.00	-84,024,282.86	84,024,282.86
64	INDEPENDENT NATION ELECTORAL COMMISSION	0.00	0.00	0.00
65	FEDERAL CHARACTER COMMISSION	0.00	-57,000,869.86	57,000,869.86
66	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	0.00	0.00	0.00
67	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	150,237,734.92	0.00	150,237,734.92
	ECONOMIC SECTOR			
68	FEDERAL MINISTRY OF WATER RESOURCES	0.00	0.00	0.00
69	FEDERAL MINISTRY OF AGRICULTURE	1,071,231,406.81	-3,116,490,141.37	4,187,721,548.18
70	NATIONAL AGRICULTURAL SEEDS COUNCIL	0.00	0.00	0.00
71	NIGERIA AGRICULTURAL QURANTINE SERVICE	0.00	0.00	0.00
72	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-20,806,953.56	20,806,953.56
73	FEDERAL MINISTRY OF FINANCE	0.00	-1,104,768,793.82	1,104,768,793.82
74	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00
75	BUDGET OFFICE OF THE FEDERATION	0.00	-339,340,347.08	339,340,347.08
76	INVESTMENT AND SECURITIES TRIBUNAL	5,532,334.85	0.00	5,532,334.85
77	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	0.00	0.00	0.00
78	FEDERAL INLAND REVENUE SERVICE	0.00	-854,255,378.21	854,255,378.21
79	NIGERIA CUSTOM SERVICE	300,000.00	-11,206,885,100.38	11,207,185,100.38
80	FEDERAL MINISTRY OF TRADE & INVESTMENT	0.00	-943,229,919.04	943,229,919.04
81	MIN. OF EMP, LABOUR AND PRODUCTIVITY	0.00	-612,869,713.10	612,869,713.10
82	INDUSTRIAL ARBITRATION PANEL	80,517,647.79	0.00	80,517,647.79
83	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	0.00	-1,165,247,003.98	1,165,247,003.98
84	NATURAL MEDICINE DEV. AGENCY	0.00	0.00	0.00
85	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	-1,147,622.80	0.00	-1,147,622.80
86	FEDERAL MINISTRY OF TRANSPORT	0.00	-58,690,781.00	58,690,781.00
87	MINISTRY OF AVIATION	0.00	-2,865,376,703.23	2,865,376,703.23
88	FEDERAL MINISTRY OF POWER	-763,875,422.74	305,100.00	-764,180,522.74
89	FEDERAL MINISTRY OF PETROLEUM RESOURCES	0.00	-130,407,542.43	130,407,542.43
90	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	0.00	0.00	0.00
91	MINISTRY OF MINES AND STEEL	243,402,711.41	52,544,339.00	190,858,372.41
92	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-135,000.00	-135,000.00	0.00
	NIGERIA MINING CADASTRE OFFICE	0.00	0.00	
93	FEDERAL MINISTRY OF WORKS	0.00	-493,951,073.27	493,951,073.27
94	SURVEY-GENERAL OF THE FEDERATION	0.00	-39,893,898.96	39,893,898.96
95	FEDERAL ROADS MAINTENANCE AGENCY	0.00	-283,013,754.73	283,013,754.73
96	FEDERAL MINISTRY OF CULTURE & TOURISM	-1,166,248,439.83	-1,237,397,071.26	71,148,631.43
97	NATIONAL PLANNING COMMISSION	0.00	608,884,771.45	-608,884,771.45
98	NATIONAL SALARIES, INCOMES AND WAGES COMM	0.00	-3,310,188.12	3,310,188.12
99	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	0.00	0.00	0.00
100	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	0.00	0.00	0.00
101	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	0.00	-578,151,953.46	578,151,953.46
102	NATIONAL BUREAU OF STASTICS	-45,179,059.00	-45,179,059.00	0.00

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE 2012	2012 FIGURES 2012	CLOSING BALANCE 2011
	ADMINISTRATIVE SECTOR	N	N	N
	LAW & JUSTICES SECTOR			
103	NATIONAL JUDICIAL COUNCIL - ABUJA	20,536,739.94	-180,617,711.37	201,154,451.31
104	SUPREME COURT OF NIGERIA	0.00	73,473,992.15	-73,473,992.15
105	COURT OF APPEAL, ABUJA	0.00	-2,650,374,173.55	2,650,374,173.55
106	FEDERAL HIGH COURT-LAGOS	844,611,155.33	304,674,989.48	539,936,165.85
107	FCT. HIGH COURT OF JUSTICE, ABUJA	0.00	0.00	0.00
108	SHARIA COURT OF APPEAL, ABUJA	0.00	-101,166,527.35	101,166,527.35
109	CUSTOMARY COURT OF APPEAL, ABUJA	-15,575,336.00	-15,575,336.00	0.00
110	NATIONAL INDUSTRIAL COURT	59,276,931.81	0.00	59,276,931.81
111	NATIONAL JUDICIAL INSTITUTE - ABUJA	62,519,572.20	0.00	62,519,572.20
112	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	0.00	-59,951,877.71	59,951,877.71
113	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	0.00	-1,427,767.21	1,427,767.21
114	FEDERAL MINISTRY OF JUSTICE	0.00	-275,857,368.13	275,857,368.13
115	NAT.HUMAN RIGHTS COMMISSION	0.00	0.00	0.00
116	IND CORRUPT PRACTICES COMMISSION	0.00	0.00	0.00
117	CODE OF CONDUCT BUREAU	0.00	-8,826,590.06	8,826,590.06
	REGIONAL SECTOR	0.00	0.00	0.00
118	MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00	0.00	0.00
119	NIGER DELTA AFFAIRS	0.00	0.00	0.00
		0.00	0.00	0.00
	SOCIAL SECTOR			
120	MINSTRY OF YOUTH DEVELOPMENT	312,160,421.47	-378,876,391.10	691,036,812.57
121	FEDERAL MINISTRY OF WOMEN AFFAIRS	0.00	0.00	0.00
122	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	-300,000.00	300,000.00
123	FEDERAL MINISTRY OF EDUCATION	0.00	-2,900,003,551.21	2,900,003,551.21
124	FEDERAL MINISTRY OF HEALTH	0.00	-11,347,061,498.73	11,347,061,498.73
125	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	0.00	-2,882,963.99	2,882,963.99
126	FEDERAL MINISTRY OF ENVIRONMENT	6,032,656.67	-601,924,932.08	607,957,588.75
127	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	-51,791,061.72	51,791,061.72
128	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	0.00	-125,808,455.76	125,808,455.76
129	NATIONAL SPORTS COMMISSION	0.00	0.00	0.00
130	NATIONAL POPULATION COMMISSION	19,174,893.03	-1,987,595,968.26	2,006,770,861.29
	TOTAL:	94,955,428.61	-71,749,084,909.72	71,844,040,338.33

The Provisions of the Financial Regulations required that Advances granted must be retired at the end of the Financial year. However at year end some of the Advances remain unretired. It is the policy of the Federal Government that all advances granted shall be retired before the end of the financial year. However where an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized

NOTE 20

REVOLVING LOAN ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	MINISTRY/DEPARTMENT	CLOSING BALANCE AS AT 31/12/2012	*LESS:* PAYMENTS IN 2012	*ADD:* RECEIPTS IN 2012	BALANCE AS AT 31/12/2011
		₦	₦	₦	₦
1	Federal Ministry of Agriculture-Fertilizer	34,627,254,356.33	-	-	34,627,254,356.33
2	Federal Ministry of Agriculture-DRG & Others	1,036,504,704.77	-	-	1,036,504,704.77
3	National Poverty Eradication Programme	1,819,986,000.74	-	9,880,983.24	1,810,105,017.50
4	Federal Government Staff Housing Loans	(8,624,956,909.59)	(900,616,007.22)	968,194,526.23	(8,692,535,428.60)
5	Federal Ministry of Health	(70,000.00)	-	-	(70,000.00)
	TOTAL:	28,858,718,152.25	(900,616,007.22)	978,075,509.47	28,781,258,650.00

It is the Policy of Government to set aside some of its Funds as Loans to Benficiaries especially Staff. The Loans are in the form of Revolving where recoveries are used to grant to other group of Officers. Receipts are not classified as Revenue and Payments are not classified as Expenditures.The Balances on these Accounts are Assets to Government at period end.

NOTE 21

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2012

NAMES OF LENDERS		OPENING BALANCE AS AT 01/01/2012	ADDITIONAL LOANS PROCURED WITHIN THE YEAR (SEE DETAILS BELOW)	ADDITIONAL LOANS DRAW DOWN WITHIN THE YEAR	*LESS*: LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	CLOSING BALANCE AS AT 31/12/2012	EXCHANGE RATE	CLOSING BALANCE AS AT 31/12/2012 =N=	REMARKS
		CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)			
MULTILATERAL.....									
International Bank for Reconstructionand Development(IBRD)		6,310,000.00		610,000.00	6,920,000.00	-	155.27	-	
African Dev. Bank (ADB)		53,060,000.00		580,000.00	21,410,000.00	32,230,000.00	155.27	5,004,352,100.00	
International Fund for Agriculture Development(IFAD)		69,320,000.00		17,270,000.00	2,280,000.00	84,310,000.00	155.27	13,090,813,700.00	
Islamic Development Bank(IDB)		14,450,000.00		90,000.00		14,540,000.00	155.27	2,257,625,800.00	
African Development Foundation(ADF)		381,190,000.00		28,750,000.00	3,490,000.00	406,450,000.00	155.27	63,109,491,500.00	
International Development Association(IDA)		3,936,920,000.00		733,420,000.00	47,430,000.00	4,622,910,000.00	155.27	717,799,235,700.00	
European Investment Bank(EDF/EIB)		107,670,000.00		1,890,000.00	5,240,000.00	104,320,000.00	155.27	16,197,766,400.00	
OTHERS:				2,650,000.00		2,650,000.00	155.27	411,465,500.00	
Oil Warrant						-		-	
ICM-(EUROBOND)						-		-	
						-			
Sub- total (Multilateral)		**4,568,920,000.00**	-	**785,260,000.00**	**86,770,000.00**	5,267,410,000.00		**817,870,750,700.00**	
NON-PARIS (BILATERAL).....									
Exim Bank of China (NIGCOMSAT)		453,200,000.00	**500,000,000.00**	- 240,170,000.00	30,000,000.00	683,030,000.00	155.27	106,054,068,100.00	
Exim Bank of Korea		630,000.00		20,000.00	650,000.00	-	155.27	-	
AFD				20,000,000.00		20,000,000.00	155.27	3,105,400,000.00	
Nigerian Railway Modern Project (IDU-KADUNA)						-	155.27	-	
Nigerian Nat. Public Sec. System Project						-	155.27	-	
		453,830,000.00	**500,000,000.00**	- 220,150,000.00	30,650,000.00	703,030,000.00		109,159,468,100.00	
NON-PARIS (Commercial) LIST						-			
Papalanto & Omotosho						-	155.27	-	
ZTE		143,820,000.00		- 45,970,000.00	41,220,000.00	56,630,000.00	155.27	8,792,940,100.00	
ALCATEL						-	155.27	-	
SBI Holdings						-	155.27	-	
Bank of England/ Citibank Lazards Agency Fees		500,000,000.00				500,000,000.00	155.27	77,635,000,000.00	
						-			
Sub-total : Non Paris		**643,820,000.00**		- **45,970,000.00**	**41,220,000.00**	556,630,000.00		**304,746,876,300.00**	
OTHERS (COMMERCIAL)								-	
TOTAL DEBTS IN 2012		**5,666,570,000.00**	**500,000,000.00**	**519,140,000.00**	**158,640,000.00**	**6,527,070,000.00**		**1,122,617,627,000.00**	
TOTAL DEBTS IN NAIRA		**847,277,686,900.00**	**77,385,000,000.00**	**80,606,867,800.00**	**24,711,352,800.00**				
CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2012									
Buying	=N= 154.77 to $								
Selling	=N= 155.77 to $								
Centre	=N= 155.27 to $								

NOTE 22

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS.

AS AT 31ST DECEMBER, 2012

DESCRIPTION	DETAILS REF.	BALANCE AS AT 31/12/2011	ADDITIONAL IN THE YEAR	*LESS:* REPAYMENT	*BALANCE AS AT 31/12/2012*
		=N=	=N=	=N=	=N=
FGN AND TREASURY BONDS:					
UNFUNDED (TREASURY BONDS)		353,730,500,000.00		19,170,000,000.00	334,560,500,000.00
UNFUNDED (1st FGN BONDS)		599,454,000.00			599,454,000.00
UNFUNDED (3rd FGN BONDS)		62,659,361,000.00			62,659,361,000.00
UNFUNDED (4th FGN BONDS)		431,000,000,000.00			431,000,000,000.00
UNFUNDED (5th FGN BONDS)		705,241,688,000.00			705,241,688,000.00
TREASURY BONDS CERTIFICATES		0.00			0.00
UNFUNDED (6th FGN BONDS)		835,000,000,000.00	3,655,011,000.00		838,655,011,000.00
UNFUNDED (7th FGN BONDS)		1,206,698,997,000.00			1,206,698,997,000.00
UNFUNDED (8th FGN BONDS)		300,000,000,000.00	20,000,000,000.00		320,000,000,000.00
UNFUNDED (9th FGN BONDS)			515,194,989,000.00		515,194,989,000.00
GRAND TOTAL FGN & TREASURY BONDS		*3,894,930,000,000.00*	*538,850,000,000.00*	*19,170,000,000.00*	*4,414,610,000,000.00*

SOURCE:DMO ANNUAL REPORT & STATEMENTS OF ACCOUNTS FOR THE YEAR 2012.

NOTE 23
SCHEDULE OFMOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2012

	REF.	ACTUAL TOTAL	REMARKS
RECEIPTS		N	
OPENING BALANCE (01/01/2011)		1,730,118,101,330.98	
NTB (ISSUED/RECEIPTS)	A	4,003,247,076,795.97	
SUB-TOTAL INFLOW		***4,003,247,076,795.97***	
LESS REPAYMENTS			
NTB (REPAYMENTS)	B	-3,204,641,479,000.00	
SUB-TOTAL OUTFLOW		***-3,204,641,479,000.00***	
NTB AS AT 31ST DECEMBER 2012.		**2,528,723,699,126.95**	

MONTHLY ANALYSIS OF NTB

REFERENCE NOS.		*A*	B
MONTHS		NTB ISSUES	NTB PAYMENTS
JANUARY		242,469,491,899.00	231,407,764,000.00
FEBRUARY		206,821,011,357.89	238,924,183,000.00
MARCH		232,134,816,372.56	257,848,640,000.00
APRIL		755,367,115,709.97	285,269,395,000.00
MAY		232,643,322,973.79	212,388,720,000.00
JUNE		788,890,141,402.26	335,758,049,000.00
JULY		250,818,619,708.77	240,451,254,000.00
AUGUST		171,557,207,258.94	182,705,120,000.00
SEPTEMBER		321,217,277,802.24	340,557,774,000.00
OCTOBER		260,140,215,315.13	283,109,767,000.00
NOVEMBER		226,219,801,812.60	213,970,900,000.00
DECEMBER		314,968,055,182.82	382,249,913,000.00
TOTALS		**4,003,247,076,795.97**	**3,204,641,479,000.00**

SOURCE: CRF BANK STATEMENTS FOR YEAR 2012.

NOTE 24

SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	DESCRIPTION	FUNDED	*REDEMTION YEAR*	*BALANCE AS AT 31/12/2011*	ADDITIONAL LOAN IN THE YEAR	REPAYMENT IN THE YEAR	*BALANCE AS AT 31/12/2012*
				=N=	=N=	=N=	=N=
	NIGERIA DEVELOPMENT LOAN STOCK						
1	24TH DEV. STOCK	12.5% 1986 FRN 24TH DEV. STOCK					-
	GRAND TOTAL DEVELOPMENT LOAN STOCK			-	-	-	-

NOTE 25

SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS TO CRF OF THE FEDERAL GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2012

S/N	SOURCE OF LOAN	BALANCE AS AT 31/12/2011	AMOUNT RECEIVED IN THE YEAR	AMOUNT REPAID IN THE YEAR	BALANCE AS AT 31/12/2012	REMARKS
			=N=	=N=	=N=	
1	DEVELOPMENT OF NAT. RESOURCES ACCOUNT	127,588,085,668.92	80,000,000,000.00	0.00	207,588,085,668.92	
	TOTAL	**127,588,085,668.92**	**80,000,000,000.00**	**0.00**	**207,588,085,668.92**	

NOTE: The Initial Loan taken from Natural Resorces Development Fund Account in the year 2010 & on the 24th August, 2012 to fund the CRF

SOURCE: CRF BANK STATEMENT

NOTE 26
DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2012

S/N	LIST OF MDAS FOR 2012 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2012	2012 FIGURES	BALANCE AS AT AS AT 31/12/2011
		N	N	N
	ADMINISTRATIVE SECTOR			
1	MIN.OF DEFENCE	-4,428,080.52		-4,428,080.52
2	NIGERIA DEFENCE ACADEMY	-2,274,667.20		-2,274,667.20
3	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	21,731,891.12	21,731,891.12	
4	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	-35,149,816.00		-35,149,816.00
5	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-499,200.49		-499,200.49
6	FEDERAL MINISTRY OF INF & COMMUNICATION	-19,095,237.37		-19,095,237.37
7	NIGERIAN PRISONS SERVICE(NPS)	-3,548,018.28		-3,548,018.28
8	NIGERIAN IMMIGRATION SERVICE(NIS)	-101,270.00		-101,270.00
9	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	-8,999,010.59		-8,999,010.59
10	POLICE FORMATION AND COMMAND	-150,000.00		-150,000.00
11	FEDERAL MINISTRY OF POLICE AFFAIRS	-264,886,573.70		-264,886,573.70
12	FEDERAL FIRE SERVICE	-105,000.00	-105,000.00	
13	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-38,336,709.00		-38,336,709.00
14	FEDERAL CIVIL SERVICE COMMISSION	-94.00		-94.00
	ECONOMIC SECTOR			
15	FEDERAL MINISTRY OF AGRICULTURE	-509,947,124.40		-509,947,124.40
16	FEDERAL MINISTRY OF FINANCE	3,509,000.00		3,509,000.00
17	BUDGET OFFICE OF THE FEDERATION	587,725.12		587,725.12
18	FEDERAL MINISTRY OF TRADE & INVESTMENTS	-2,328,284.02		-2,328,284.02
19	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	238,820.06	238,820.06	
20	FEDERAL MINISTRY OF TRANSPORT	-13,584,400.00		-13,584,400.00
21	MINISTRY OF AVIATION	565,758,706.15		565,758,706.15
22	FEDERAL MINISTRY OF POWER	-5,500.00		-5,500.00
23	FEDERAL MINISTRY OF WORKS	-3,042,683.80		-3,042,683.80
24	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	-31,454,114.00		-31,454,114.00
	LAW & JUSTICES SECTOR			
25	NATIONAL JUDICIAL COUNCIL - ABUJA	-1,840,499.09		-1,840,499.09
26	SUPREME COURT OF NIGERIA	-88,684,900.26		-88,684,900.26
27	COURT OF APPEAL, ABUJA	-3,453,000.00		-3,453,000.00
28	FEDERAL HIGH COURT-LAGOS	-100,006,637.88		-100,006,637.88
29	FCT. HIGH COURT OF JUSTICE, ABUJA	16,200,000.00		16,200,000.00
30	FEDERAL MINISTRY OF JUSTICE	-38,868,113.02		-38,868,113.02
31	NAT.HUMAN RIGHTS COMMISSION	-40,000.00		-40,000.00
	SOCIAL SECTOR			
32	MINSTRY OF YOUTH DEVELOPMENT	97,158,853.82	0.00	97,158,853.82
33	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-400,000.00		-400,000.00
34	FEDERAL MINISTRY OF EDUCATION	-188,871,191.50		-188,871,191.50
35	FEDERAL MINISTRY OF HEALTH	36,035,094.37	677,623.05	35,357,471.32
36	NATIONAL SPORTS COMMISSION	138,139,313.47		138,139,313.47
37	NATIONAL POPULATION COMMISSION	-24,718,712.13		-24,718,712.13
	SUB-TOTAL:MDA	**-505,459,433.14**	**22,543,334.23**	**-528,002,767.37**
	FEDERAL PAY OFFICES			
1	STF (FPO ACCOUNTS) ABUJA	2,239,083,455.49	2,609,213.79	2,236,474,241.70
2	FPO ABAKALIKI	-52,082.04		-52,082.04
3	OWERRI	-11,374,757.19	-11,374,757.19	
4	ENUGU	-6,095,831.95	-6,095,831.95	
5	FPO MAKURDI	166,732.00		166,732.00
6	FPO PORT-HARCOURT	421,335.42	-842,576.54	1,263,911.96
7	FPO GOMBE	0.00	48,551.90	-48,551.90
8	FPO GUSAU	-2,356,593.42		-2,356,593.42
9	FPO JOS	43,950.00		43,950.00
10	KANO	0.00	-6,447,354.61	6,447,354.61
11	SOKOTO	13,203,310.98	13,203,310.98	
12	AKURE	0.00	633,251.00	-633,251.00
13	IBADAN	0.00	274,291.32	-274,291.32
14	UMUAHIA	0.00	53,451.76	-53,451.76
15	ASABA	4,808,101.96		4,808,101.96
16	BENIN CITY	696,960.86	696,960.86	
17	MINNA	0.00	-94,646.21	94,646.21
18	FPO ABEOKUTA	0.00	-4,222,553.81	4,222,553.81
19	FPO ADO-EKITI	-1,663,661.74		-1,663,661.74
20	FPO YENOGOA	-650,986.95	-300,000.00	-350,986.95
21	FPO ILORIN	0.00	397,000.00	-397,000.00
	SUB-TOTAL FPO	**2,236,229,933.42**	**-11,461,688.70**	**2,247,691,622.12**
	GRAND TOTAL DEPOSIT	**1,730,770,500.28**	**11,081,645.53**	**1,719,688,854.75**

NOTE 27

DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2012

S/N	CAPITAL SUPPLEMENTATION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SAVINGS/ (EXCESS EXP.)	BUDGET PERFORMANCE
		₦	₦	₦	₦	%
1	ADJUSTMENT TO CAPITAL COSTS	5,924,999,999.54	5,925,000,000.00	5,925,000,000.00	0.46	100.00
2	VIABILITY GAP FUND - PPP	2,944,770,853.46	7,404,000,000.00	7,404,000,000.00	4,459,229,146.54	39.77
3	NATIONAL JOB CREATION SCHEME	-	-		-	#DIV/0!
4	COUNTERPART FUNDING/UNIDO	6,101,736,775.95	6,416,000,000.00	6,416,000,000.00	314,263,224.05	95.10
5	ARREARS OF COUNTERPART FUNDING	3,000,000,000.19	-		- 3,000,000,000.19	
6	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	3,749,999,999.98	5,000,000,000.00	5,000,000,000.00	1,250,000,000.02	75.00
7	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	34,087,499,999.95	75,990,000,000.00	75,990,000,000.00	41,902,500,000.05	44.86
8	MDG SPECIAL PROJECTS	-	11,600,000,000.00	11,600,000,000.00	11,600,000,000.00	0.00
9	NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME	-	500,000,000.00	500,000,000.00	500,000,000.00	0.00
10	NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME	374,999,999.70	-		- 374,999,999.70	#DIV/0!
11	MDGs MONITORING AND EVALUATION - IMPACT EVALUATION/CONSULTANCY	2,250,000,000.19	3,000,000,000.00	3,000,000,000.00	749,999,999.81	75.00
12	CONSULTANCY, SURVEY AND SHORT TERM STUDIES	750,000,000.40	1,000,000,000.00	1,000,000,000.00	249,999,999.60	75.00
13	COMMUNICATIONS AND ADVOCACY (MDGs) REPORTS ON 2011 MDGs	750,000,000.40	1,000,000,000.00	1,000,000,000.00	249,999,999.60	
14	COMMUNICATIONS AND ADVOCACY (MDGs) - PUBLIC PRESENTATION	-	-		-	
15	COMMUNICATIONS AND ADVOCACY (MDGs) - HOSTING OF AFRICAN PARLIMENTARIANS	8,700,000,000.06	-		- 8,700,000,000.06	
16	BULK TRADER	11,316,864,292.21	18,760,000,000.00	18,760,000,000.00	7,443,135,707.79	
17	PROV. OF INFRASTRUCTURE, BANDWITH AND CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC	-	-		-	#DIV/0!
18	PAYMENT TO LOCAL CONTRACTORS' DEBT	4,245,342,011.95	6,962,473,040.00	6,962,473,040.00	2,717,131,028.05	60.97
19	POLICE REFORMS FUND (SHARE OF FGN)	7,809,205,703.82	12,350,000,000.00	12,350,000,000.00	4,540,794,296.18	63.23
20	BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	991,453,157.04	1,500,000,000.00	1,500,000,000.00	508,546,842.96	66.10
21	BANK OF AGRICULTURE	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
22	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	991,453,157.04	1,500,000,000.00	1,500,000,000.00	508,546,842.96	66.10
23	SINKING FUND FOR INFRASTRURAL DEVELOPMENT	-	85,225,043,939.00	85,225,043,939.00	85,225,043,939.00	0.00
24	PHCN PRIVATISATION	-	85,956,000,000.00	85,956,000,000.00	85,956,000,000.00	0.00
25	FUNDING OF GALAXY BACKBONE INFRASTRUCTURE	-	4,057,800,000.00	4,057,800,000.00	4,057,800,000.00	0.00
26	MARITIME SECURITY (PICOMSS)	-	1,482,000,000.00	1,482,000,000.00	1,482,000,000.00	0.00
27	NATIONAL ECONOMIC RECOVERY FUND	800,200,000.06	1,000,000,000.00	1,000,000,000.00	199,799,999.94	80.02
28	NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)	772,058,309.51	-		- 772,058,309.51	#DIV/0!
29	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED/GTE (NELMCO)	10,120,519,758.56	16,796,000,000.00	16,796,000,000.00	6,675,480,241.44	60.26
	TOTAL	105,681,104,019.99	354,424,316,979.00	354,424,316,979.00	248,743,212,959.01	#DIV/0!

NOTE 28

DETAILS OF STATUTORY TRANSFERS TO UNIVERSAL BASIC EDUCATION

NIGER- DELTA DEVELOPMENT COMMISSION IN 2012

4,988,530,444.40

SN	DESCRIPTION	OFFICE	ACTUAL AMOUNT	BUDGET 2012	REMARKS
			N	N	
1	1 QTR. ALLOCATION	UBEC	16,141,755,174.00		Statutory Transfers
2	2 QTR. ALLOCATION	UBEC	15,658,520,552.00		Statutory Transfers
3	3 QTR. ALLOCATION	UBEC	15,658,520,552.00		Statutory Transfers
4	4 QTR. ALLOCATION	UBEC	15,658,520,552.00		Statutory Transfers
	SUB-TOTAL		**63,117,316,830.00**	-	
1	1 QTR. ALLOCATION	NDDC	25,824,518,000.00	48,673,424,630.00	
1	2 QTR. ALLOCATION	NDDC			
1	3RD QTR. ALLOCATION	NDDC	12,912,250,000.00		
1	4TH QTR. ALLOCATION	NDDC			
	SUB-TOTAL		**38,736,768,000.00**	**48,673,424,630.00**	
	GRAND TOTAL- TRANSFERS		**101,854,084,830.00**	**48,673,424,630.00**	

NOTE 29- OTHER NOTES

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION, ABUJA

S/N	DETAILS OF DISCLOSURE	AMOUNT	REMARKS
A	Balances in the J PMorganChase Bank. Federal Government of Nigeria has an account that receives Foreign Revenue which are transfered into the CRF Bank Account. The balances of this account as at 31st December, 2012 is as stated	USD $111,028,343.61. (=N=17,239,370,912.32) at =N= 155.27/USD	This amount is to be transfered into the CRF. Bank Account Number 000000400939134
B	**Details of Charges on NTB, Sinking Fund & Other Bank Charges:**		
	Discount Element(Comm./Charges on NTB)	254,480,814,065.46	
	Interest on Bond	480,061,063,993.46	
	Capital Sinking Fund(Charges)	3,509,722,781.00	
	Ways and Means Charges:	0.00	
	Bank Charges:DEBIT INTEREST	13,670,963.20	
	Total Direct Exp.Costs CRF:	**738,065,271,803.12**	**0.00**
C	**SUMMARY OF RECURRENT EXPENDITURE (NON-DEBT) BUDGET**		
	Executive	2,425,049,954,640.00	
	NATIONAL ASSEMBLY	130,254,030,000.00	**150,000,000,000.00**
	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	53,209,833,942.79	**75,000,000,000.00**
	NIGERIA CUSTOMS SERVICE	63,195,100,000.00	
	UNIVERSAL BASIC EDUCATION COMMISSION		
	INDEPENDENT NATIONAL ELECTORAL COMMISSION	16,467,757,747.33	**35,000,000,000.00**
	NIGER DELTA DEVELOPMENT COMMISSION		
	NATIONAL HUMAN RIGHTS COMMISSION	702,354,141.00	802,354,141.00
	TOTAL	**2,688,879,030,471.12**	

OTHER NOTES 2

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

SUMMARY OF CONTINGENT LIABILITIES AS AT 31ST DECEMBER, 2012

S/NO	CONTINGENT LIABILITIES.	Ref. No.	AMOUNT OUTSTANDING AS AT 31ST DECEMBER, 2012	REMARKS
			₦	
1	MDA OUTSTANDING CONTRACTORS LIABILITIES	01	53,595,895,297.09	
2	PENDING LITIGATION (ACCORDING TO ONE MDA)	02	65,596,283,757.58	
	GRAND TOTAL		**119,192,179,054.67**	

NOTE:

The information stated above is the summary of Outstanding Liabilities of MDA of the Federal Government as at 31st December 2012. The data is for the purpose of information only as required by the provisions of the International Public Sector Accounting Standards (IPSAS). The amount stated is not part of the Financial Statements of the Federal Government.

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

LIST OF OUTSTANDING CONTRACTORS LIABILITIES AS AT 31ST DECEMBER 2012

S/NO	MDA	Ref NO	AMOUNT OUTSTANDING AS AT 31ST DECEMBER, 2012	REMARKS
			₦	
1	COURT OF APPEAL, ABUJA	01	1,390,368,761.36	
2	NATIONAL SALARIES, INCOMES & WAGES COMMISSION	02	418,109,831.80	
3	OPTOMETRISTS &DISPENSING OPTICIANS (RBN)	03	11,462,574.00	
4	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	04	177,592,502.00	
5	FEDERAL MEDICAL CENTRE IDO-EKITI	05	81,873,642.00	
6	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	06	9,187,001.00	
7	NATIONAL LIBRARY OF NIGERIA	07	2,379,258,855.00	
8	UNIVERSITY OF CALABAR TEACHING HOSPITAL	08	417,549,932.02	
9	RURAL ELECTRIFICATION AGENCY	09	5,502,434,776.19	
10	MINISTRY OF MINES &STEEL DEVELOPMENT	10	413,751,090.15	
11	OFFICE OF THE SEC. TO THE GOVT. OF THE FEDERATION	11	1,850,991,219.31	
12	NATIONAL CEREALS RESEARCH INSTITUTE	12	207,294,992.00	
13	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	13	782,845,884.91	
14	FEDERAL MINISTRY OF ENVIRONMENT	14	4,798,036,341.00	
15	FEDERAL MINISTRY OF FINANCE	15	434,591,937.58	
16	BOARER COMMUNITIES DEVELOPMENT AGENCY	16	281,060,562.52	
17	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION	17	513,609,722.42	
18	NATIONAL PLANNING COMMISSION	18	178,611,075.70	
19	FEDERAL MINISTR OF SCIENCE &TECHNOLOGY	19	35,474,210.15	
20	PETROLEUM TRAINING INSTITUTE	20	470,352,523.00	
21	NATIONAL BOUNDARY COMMISSION	21	473,796,320.80	
22	CROSS RIVER BASIN DEVELOPMENT AUTHORITY	22	1,065,833,150.69	
23	NATIONAL HUMAN RIGHTS COMMISSION	23	13,212,902.48	
24	FEDERAL GOVERNMENT GIRLS COLLEGE LANGTANG,P STATE	24	18,530,059.00	
25	FEDERAL CIVIL SERVICE COMMISSION	25	161,416,180.00	
26	NATIONAL COMMISSION FOR MASS LITERACY.	26	387,301.63	

27	FEDERAL MINISTRY OF HEALTH	27	5,122,587,433.89	
28	FEDERAL MINISTRY OF LANDS,HOUSING &URBAN DEVELOP.	28	5,271,485,648.15	
29	NATIONAL BUREAU OF STATISTICS	29	7,977,312.15	
30	OGUN OSHUN RIVER BASIN DEVELOPMENT AUTHORITY	30	1,506,911,350.14	
31	FEDERAL ROAD SAFETY COMMISSION	31	97,154,152.94	
32	FEDERAL MINISTRY OF EDUCATION	32	3,237,988,109.68	
33	PUBLIC COMPLAINTS COMMISSION	33	9,747,997.00	
34	SECRET LOWER NIGER RIVER BASIN DEVELOPENT AUTHORITY	34	8,559,882,870.19	
35	FEDERAL MEDICAL CENTRE OWO	35	102,516,711.28	
36	NATIONAL LOTTERY TRUST FUND (NLTF)	36	42,554,800.00	
37	UNIVERSAL BASIC EDUCATION COMMISSION	37	190,921,233.68	
38	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	38	1,029,916,409.11	
39	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA	39	2,040,131.67	
40	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	40	3,968,541,156.89	
41	NATIONAL DIRECTORATE OF EMPLOYMENT	41	261,488,121.40	
42	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	42	420,036,679.20	
43	INDUSTRIAL ARBITRATION PANEL	43	35,129,836.28	
44	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY	44	418,109,831.80	
45	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	45	396,489,981.85	
46	NIGERIA HYDROLOGICAL SERVICES AGENCY	46	127,343,775.00	
47	NIGERIA ARMED FORCES RESETTLEMENT CENTRE, OSHODI	47	84,196,083.00	
48	FEDERAL FIRE SERVICE	48	615,242,323.08	
	GRAND TOTAL		**53,595,895,297.09**	

NOTE:

Please note that Schedule requested above refers to necessary documentations that will justify the inclusion of the Accounting transaction as part of the Outstanding Contractors Liabilities.

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

LIST OF PENDING LITIGATIONS AS AT 31ST DECEMBER, 2012

S/NO	MDA	AMOUNT OUTSTANDING AS AT 31ST DECEMBER, 2012	REMARKS
		₦	
1	FEDERAL MINISTRY OF JUSTICE	65,596,283,757.58	