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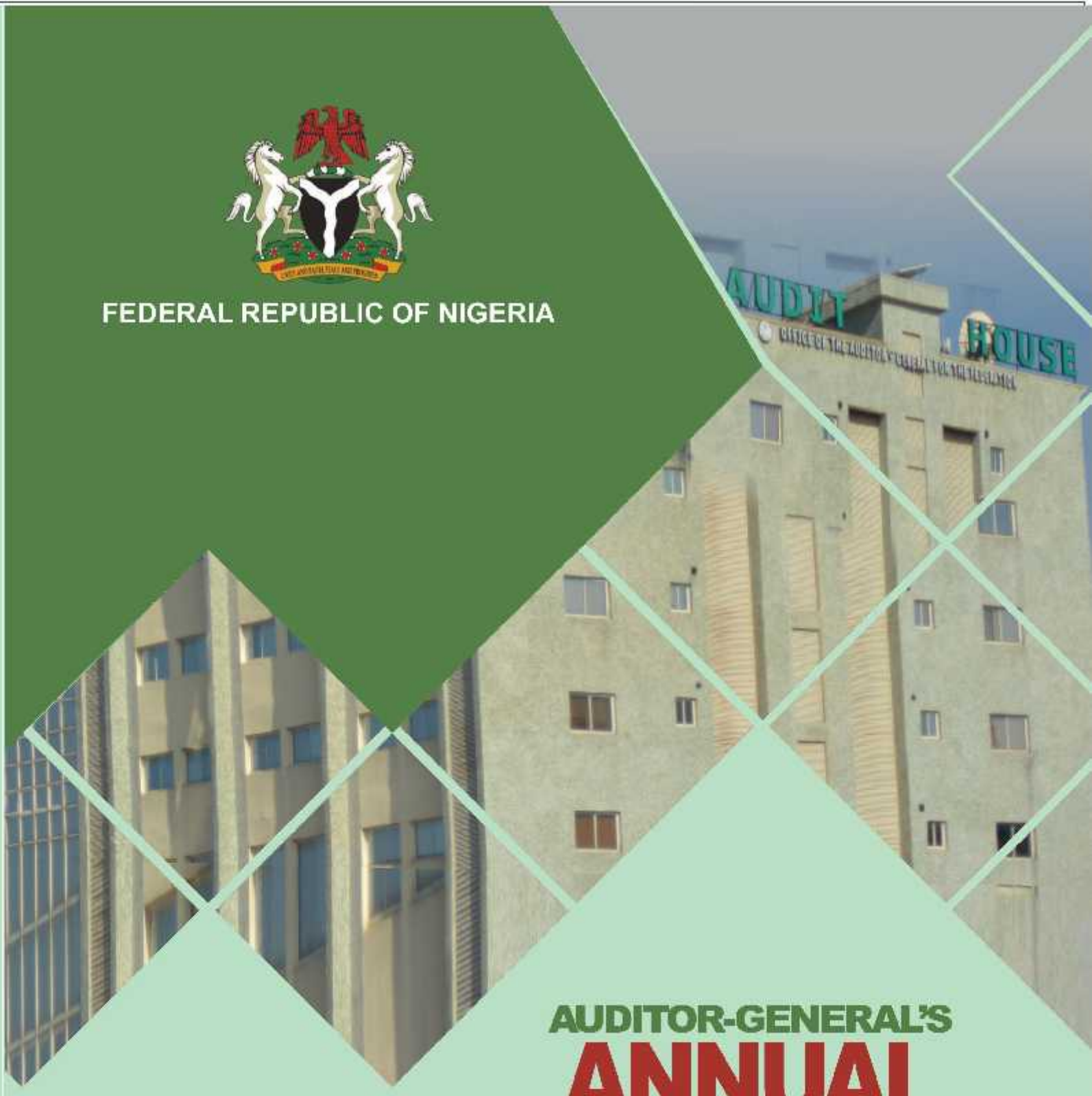


AUDITOR-GENERAL'S ANNUAL REPORT

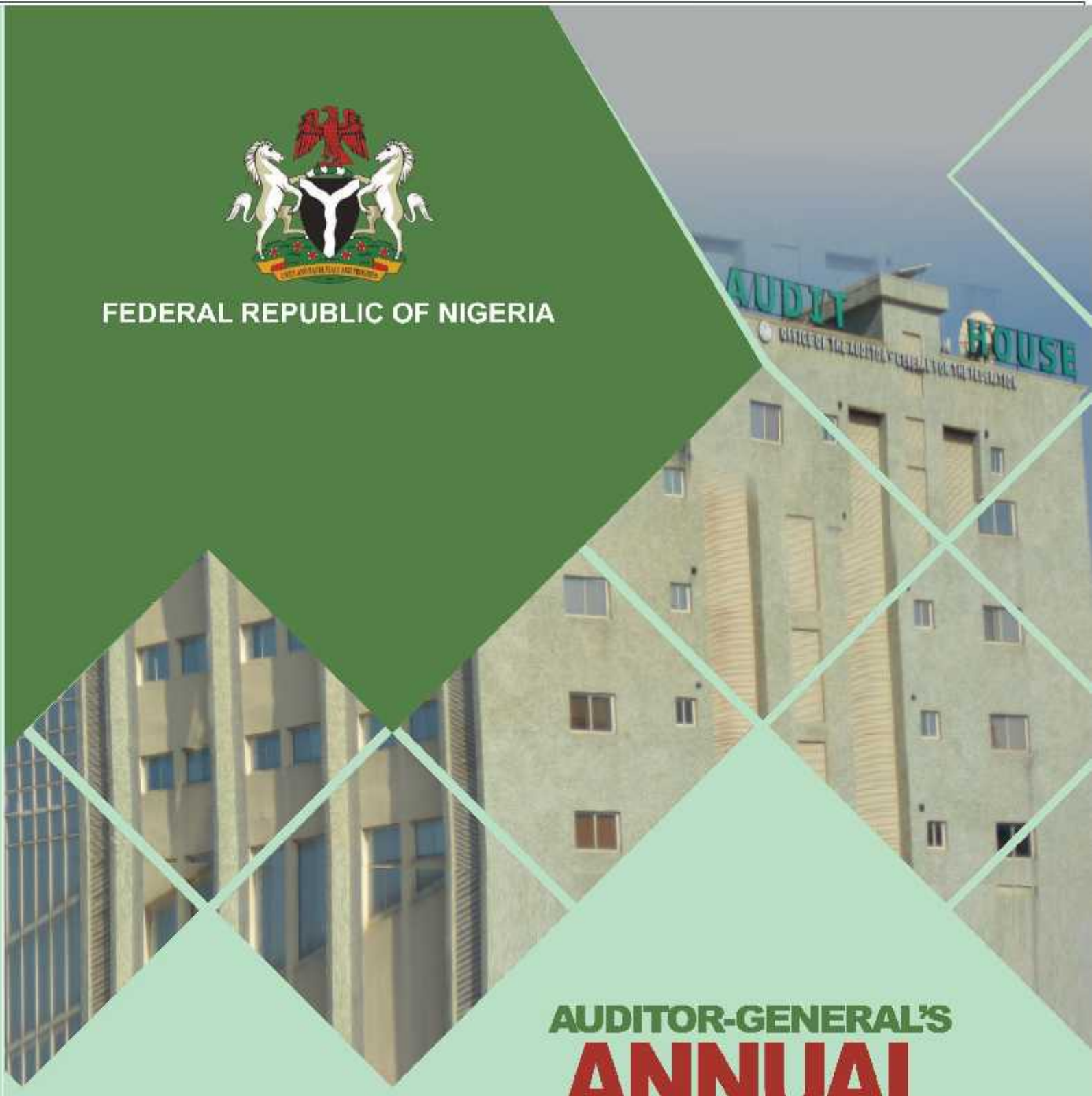
ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA

2017

OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION
NIGERIA
TRANSPARENCY, ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2017

FEDERAL REPUBLIC OF NIGERIA



AUDITOR-GENERAL'S ANNUAL REPORT

ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA

2017

OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION
NIGERIA
TRANSPARENCY, ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

THE AUDITOR-GENERAL FOR THE FEDERATION

Audit House, Plot 273, Samuel Ademulegun Street, Central Business District,
P.M.B. 128, Garki - Abuja, Nigeria.

AuGF/AR.2017/CONF./01 **22nd July, 2019**

The Clerk to the 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, 2017

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 the Clerk to the National Assembly, four hard copies and two soft copies of the 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, 2017.

2. Please, accept the assurances of my highest regards.

A. M. AYINE, FCA
Auditor-General for the Federation

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LIST OF ABBREVIATIONS

S/N	ABBREVIATION	MEANING
1.	FRA	Fiscal Responsibility Act
2.	FCMA	Finance, Control and Management Act
3.	FR	Financial Regulation
4.	IPPIS	Integrated Personnel & Payroll Information System
5.	CBN	Central Bank of Nigeria
6.	OAuGF	Office of the Auditor-General for the Federation
7.	OAGF	Office of the Accountant-General of the Federation
8.	TAD	Treasury Audit Department
9.	FIRS	Federal Inland Revenue Service
10.	FGN	Federal Government of Nigeria
11.	NCS	Nigeria Customs Service
12.	SRA	Statutory Revenue Allocation
13.	PENCOM	National Pension Commission
14.	FAAC	Federation Account Allocation Committee
15.	AGF	Accountant-General of the Federation
16.	AuGF	Auditor-General for the Federation
17.	CRF	Consolidated Revenue Fund
18.	DMO	Debt Management Office
19.	NPA	Nigeria Ports Authority
20.	FAAN	Federal Airport Authority of Nigeria
21.	IDSA	Import Duty Surcharge Account
22.	WHT	Withholding Tax
23.	VAT	Value Added Tax
24.	IPSAS	International Public Sector Accounting Standards
25.	DMBs	Deposit Money Banks
26.	TSA	Treasury Single Accounts
27.	PYA	Prior Year Adjustment
28.	MDAs	Ministries, Departments and Agencies
29.	UBEC	Universal Basic Education Commission
30.	JVC	Joint Venture Account
31.	PPT	Petroleum Profit Tax
32.	NNPC	Nigerian National Petroleum Corporation
33.	IOC's	International Oil Companies in Nigeria
34.	NAOC	Nigeria Agip Oil Company Ltd
35.	TEPNG	Total E&P Nigeria Limited
36.	CNL	Chevron Nigeria Limited
37.	NIPP	National Integrated Power Project
38.	NIA	National Intelligence Agency
39.	NGL	Nigeria Gas Limited
40.	BIS	Bank of International Settlement
41.	JIA	Joint Investment Account
42.	FAD	Finance and Accounts Department
43	AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
44	SAI	Supreme Audit Institutions
45	FAM	Financial Audit Methodology
46	CAM	Compliance Audit Methodology
47	RAM	Regulatory Audit Methodology
48	GIFMIS	Government Integrated Financial Information System
49	FRSC	Federal Road Safety Commission
50	NEITI	Nigeria Extractive Industries Transparency Initiative
51	GIZ	Deutsche Geselischaft fur Internationale Zusammensaarbeit
52	DFID	Department for International Development
53	IFAD	International Fund for Agricultural development
54	CAAT	Computer Assisted Audit Techniques
55	PAC	Public Accounts Committee
56	INTOSAI	The International Organization of Supreme Audit Institutions
57	CAC	Corporation Affairs Commission
58	OHCSF	Office of the Head of Civil Service of the Federation
59	SGF	Secretary to the Government of the Federation
60	GPFS	General Purpose Financial Statements
61	CRF	Consolidated Revenue Fund
62	PAYE	Pay As You Earn
63	DPR	Department of Petroleum Resources
64	NEMA	National Emergency Management
65	AFDB	African Development Bank
66	ECOWAS	Economic Community of West African States
67	WFD	Westminster Foundation for Democracy
68	PPA	Public Procurement Act

AUDITOR-GENERAL'S CERTIFICATE

Report of the Auditor-General for the Federation on the Consolidated Financial Statements for the year ended 31st December 2017: Audit Opinion

Qualified Opinion

I have audited the financial statements of the Federal Government of Nigeria, which comprise the statement of financial position as at December 31, 2017, and the statement of financial performance, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* Section of this report, the accompanying Financial Statements present fairly in all material respects, the financial position of the Federal Government of Nigeria as at December 31, 2017, and (of) its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Basis for Qualified Opinion

EXEMPTIONS TAKEN ON FIRST TIME ADOPTION OF IPSAS

The Federal Government has taken advantage of certain transitional exemptions available to first time adopters of IPSAS as stated within the Accounting Policies Note. The exemptions in respect of accounting for revenues and assets affect the fair presentation of the Financial Statements.

DEFICIENCIES IN THE FINANCIAL REPORTING AND CONSOLIDATION PROCESS

Deficiencies were noted in the process for consolidating the balances of Ministries, Departments and Agencies into one economic entity. There were significant discrepancies in the accounting records as well as material balances which needs to be reconciled.

The consolidation boundary for the Federal Governments' Financial Statements needs also to be adequately defined.

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 and fair presentation of the Financial Statements of the Federal Government of Nigeria, in accordance with the International Public Sector Accounting Standards (IPSAS). 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 and Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on audit. I conducted my audit in accordance with the International Standards of Supreme Audit Institutions. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as of the overall presentation of the financial statements.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Report on other legal and regulatory requirements

Furthermore, other than with respect to the matters stated within the basis for my opinion, the transactions of the Federal Government of Nigeria operations that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and relevant legislative authorities.

A. M. AYINE, FCA
Auditor-General for the Federation

Office of the Auditor-General for the Federation
Plot 273 Samuel Ademulegun Street
Central Business District
P.M.B 128 Garki, Abuja

19 July, 2019

EXECUTIVE SUMMARY

MANDATE

I am required by Section 85 (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), to submit my Report on the audit of the Accountant-General's Financial Statements to the National Assembly within 90 days of receipt of the Statements from the Accountant-General of the Federation. The Financial Statements of the Federal Government of Nigeria for the year ended 31st December, 2017, were first submitted to me by the Accountant-General of the Federation on 20th December, 2018. Following my preliminary observations, the Statements were significantly amended and resubmitted on 26th April, 2019.

In accordance with Sections 85 (2) and (5) of the Constitution, I have examined and certified the accounts subject to the comments and observations contained in this Report.

SIGNIFICANT OBSERVATIONS

Compliance by parastatals with financial reporting requirements - The Financial Statements of Government Statutory Corporations, Companies, Commissions, etc., otherwise called Parastatals are not audited by my Office, in line with Section 85(3) (a) of the 1999 Constitution. However, in accordance with Section 85(3)(b) of the Constitution, their Annual Accounts and Audit reports thereon shall be submitted to me for comments. Some of the Government Corporations, Companies and Commissions have not submitted their audited accounts to me as at 30th June 2019, despite the provision of Financial Regulation 3210(v) which enjoins the Chief Executive Officers of these bodies to submit both the audited accounts and management reports to me not later than 31st May, of the following year of Accounts.

The table below shows at a glance, a summary of the number of defaulting Agencies that have not submitted audited accounts. 160 agencies defaulted in submission of audited accounts for 2016; 265 agencies defaulted in submission of audited accounts for 2017; while 11 agencies have never submitted any financial statements since inception.

STATUS OF SUBMISSION OF AUDITED ACCOUNTS

YEAR OF ACCOUNTS	NUMBER OF DEFAULTING AGENCIES
Up to Financial year ended 31st Dec., 2017.	265
Up to Financial year ended 31st Dec., 2016.	160
NO SUBMISSION SINCE INCEPTION	11

Although, we have noticed a marked improvement since my last report, there are still some violations of statutory financial reporting obligations by Parastatals. Stringent sanctions, including withholding financial releases and sanction of the Chief Executive Officer, should be imposed on defaulting Agencies who do not

render timely accounts, as provided in the Constitution, Financial Regulations and other relevant laws.

Cross-cutting findings – A number of major weaknesses and lapses in the management of public funds and resources were identified across several MDAs during the annual audit. A separate section is therefore included in this annual report to highlight the key issues. Our findings range from irregular expenditures to failure to surrender surplus revenues to the Treasury, all running into billions of naira. Also notable was the continuing failures in the implementation of International Public Sector Accounting Standards (IPSAS). Overall, our findings are indicative of significant weaknesses in expenditure control, accounting, financial reporting and in the completeness and accuracy of the consolidated financial statements.

Delays in budget passage, low levels of budgetary release across Government and the impact on the ability of the MDAs to perform – As in previous years, the annual budgeting process of the Federal Government remains flawed and unable to support genuine development. Delays in the passage of the budget had a direct impact on the ability of MDAs to perform their functions and rendered the annual budget execution process ineffective to a large extent (especially regarding capital expenditures). There remains the need for the Executive and the Legislature to work better together on the passage and implementation of budgets, if Nigeria is to achieve meaningful development.

Responses to audit queries - The performance of Ministries, Departments and Agencies (MDAs) and their Accounting Officers in responding promptly to audit observations is yet to improve. The 9th Assembly presents a fresh opportunity for the Public Accounts Committees to achieve a positive impact in this regard by ensuring sanctions for non-responsive behaviour by Accounting Officers and their Management.

Inadequate funding for audit - Severe funding constraints continue to be a major impediment to achieving the statutory and constitutional mandates of the Office (OAuGF), and the Office is not able to self-fund significant amounts of fieldwork. The Office also does not have adequate accommodation for its staff, thereby resorting to the Resident-Auditor approach where audit staff are based permanently at auditee offices. This practice has long been stopped by Supreme Audit Institutions but in the absence of suitable accommodation and funding for audit fieldwork, the OAuGF is yet to discontinue this arrangement.

As was the case in previous years, the National Budget, the mandate of the Office and public expectations have been increasing. However, the annual audit budget remains inadequate.

S/N	YEAR	TOTAL NATIONAL APPROPRIATION ₦	APPROPRIATION TO OAuGF (Including Personnel Costs) ₦
1	2017	7,441,175,486,758.00	2,783,763,339.00
2	2016	6,060,677,358,227.00	2,480,584,709.00

Growth in partnerships with donors and multilateral agencies – The portfolio of audit and reform activities supported by our development partners continues to grow. These interventions are relatively small in the context of the needs of the office, but the OAuGF is determined to make the most of the opportunities provided. Of note are the audits of World Bank assisted projects and International Fund for Agricultural Development (IFAD) projects, capacity building support from the World Bank, Gesellschaft für Internationale Zusammenarbeit (GIZ) and African Organization of English-Speaking Supreme Audit Institutions (AFROSAI-E), and the expected increase in audit and assurance engagements and further support from the World Bank through the States Fiscal Transparency, Accountability and Sustainability (SFTAS) programme and under the Fiscal Governance & Institutions Project (FG&IP).

In particular, the Office is grateful to The UK Department for International Development (DFID) and the World Bank for their support so far toward the creation of a training academy as this will enable our staff receive timely and regular training in risk-based audit methods, and will also enable the delivery of such training across the Thirty-six States of the Federation.

SECTION 1

INTRODUCTION, MANDATE AND STATUTORY FRAMEWORK

History and background of the Office - The Office of the Auditor-General for the Federation is an independent constitutional Office promoting good governance and accountability in the management of public resources. The audit of the public accounts in Nigeria dates back to the colonial era. Prior to 1910, these audits were undertaken by the Colonial Branch of the United Kingdom Exchequer & Audit Department (established as a separate Department of the UK Civil Service in 1866), now the UK National Audit Office, a full-fledged independent and mature external audit institution.

The Audit Ordinance of 1956–Nigeria currently has no extant audit law and the statutory framework of the OAuGF does not give it the independence that is required under international standards.

In 1956, an audit ordinance listed the main functions of the Director of Audit to include ensuring the following:

- All reasonable precautions were used to safeguard the collection of revenue and the relevant laws and instructions were followed,
- All payments were made in line with the annual budget and the relevant regulations, and
- Adequate regulations existed for stores.

In the Second Republic (1979 – 1983) appreciable progress was made through the 1979 Constitution which gave the Office extensive powers to audit all public funds and public institutions without exception. For instance, Section 79(2) of the 1979 Constitution states inter-alia:

''The public accounts of the Federation and of all accounts, courts and authorities of the Federation, including all persons and bodies established by law entrusted with the collection and administration of public moneys and assets, shall be audited and reported on by the Auditor-General."

The return of the Military regime brought a setback for the Office's ability to fully play its role as the Supreme Audit Institution for Nigeria, as Decree number 17 (2-3) of 1985 effectively withdrew the powers of the Office to audit statutory agencies.

The current statutory situation – The 1999 Constitution of Nigeria (as amended) includes the following key provisions regarding the role and independence of the Auditor-General for the Federation.

Section 85

(1) *"There shall be an Auditor-General for the Federation who shall be appointed in accordance with the provisions of section 86 of the 1999 Constitution."*

(2) "*The public accounts of the Federation and of all offices and courts of the Federation shall be audited and reported on to the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts."*

(3) *"Nothing in subsection (2) of this section shall be construed as authorising the Auditor-General to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly, but the Auditor-General shall –*

a. *Provide such bodies with:*

(i). *a list of auditors qualified to be appointed by them as external auditors and from which the bodies shall appoint their external auditors, and*

(ii). *guidelines on the level of fees to be paid to external auditors; and*

b. *comment on their annual accounts and auditor's reports thereon."*

(4) ***"****The Auditor-General shall have power to conduct checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly."*

(6) ***"****In the exercise of his functions under this Constitution, the Auditor-General shall not be subject to the direction or control of any other authority or person."*

Section 86

(1) *"The Auditor-General for the Federation shall be appointed by the President on the recommendation of the Federal Civil Service Commission subject to confirmation by the Senate"*

(2) *"The power to appoint persons to act in the office of the Auditor-General shall vest in the President."*

(3) ***"****Except with the sanction of a resolution of the Senate, no person shall act in the office of the Auditor-General for a period exceeding six months."*

Section 87

(1) ***"****A person holding the office of the Auditor-General for the Federation shall be removed from office by the President acting on an address supported by*

two-thirds majority of the Senate praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct."

(2) ***"****The Auditor-General shall not be removed from office before such retiring age as may be prescribed by law, save in accordance with the provisions of this section."*

The independence of the Auditor-General as envisaged in the constitution is not yet present in practice. To date, the OAuGF remains a part of the Federal Civil Service, a situation which is well recognised as in need of remediation, and for which an Audit Bill has been in draft at various stages of the legislative process for over 14 years. The OAuGF relies on the Civil Service for all staffing and operational needs. The Office is also entirely dependent on budget setting and funds release processes that are not conducive for effective and independent audit operations. This is at odds with the International Standards of Supreme Audit Institutions and has a direct impact on the independence and effectiveness of the OAuGF.

SECTION 2

REPORT ON ACTIVITIES AND AUDIT REFORMS

2.0 Background

The Office of the Auditor-General for the Federation (OAuGF) is the Supreme Audit Institution (SAI) and the foremost statutory accountability office of Nigeria. The Office developed a 5-Year Strategic Development Plan (SDP) based on the African Organization of English-Speaking Supreme Audit Institutions' Institutional Capacity Building Framework (AFROSAI-E ICBF). The AFROSAI- ICBF measures performance of AFROSAI-E members and consists of Five (5) development levels or domains with an Institutional perspective at each level. The Office is currently rated a '2' which means the office is developing and is not yet well established. Through the execution of the Strategic Development Plan, which was launched in September 2017, the OAuGF hopes to achieve a level '3' rating within the first two years of its deployment.

The strategic plan captures all the areas for improvement within the Office, the actions required within each of the five years, and the quick wins planned for the first year. The quick wins were targeted to boost the performance of the Office in the immediate term, to enable the office meet its latest audit responsibility, particularly around the implementation of International Public Sector Accounting Standards (IPSAS) by the Federal Government as from the 2016 financial year, and the implementation of major Public Financial Management automation (IPPIS, GIFMIS, TSA and others).

The quick wins were also targeted to deliver early results that start to showcase the capability of the office to deliver services effectively and efficiently.

2.1.0 Quick wins and priority actions for the first year of the SDP (2017 - 2018).

The notable achievements based on the identified areas for quick wins are outlined below:

Action 1 - Mapping of existing OAuGF Reforms and initiatives; of OAuGF Stakeholders in the anti-corruption space; and of OAuGF relationships with donor agencies - The OAuGF engaged with 16 stakeholders under this action, including the Economic and Financial Crimes Commission (EFCC),Independent Corrupt Practices And Other Related Offences Commission (ICPC), Code of Conduct Bureau (CCB), Nigerian Extractive Industries Transparency Initiative (NEITI), Open Government Partnership (OGP), and several others.

Action 2 - Hold a Strategy retreat with PAC to improve the level of collaboration and the development of a communications plan for key external stakeholders – A strategic retreat with members of the Public Accounts Committee of the National Assembly was held in July, 2017. There were two subsequent retreats held which focused on the passage of the Audit Bill as a result of which the Bill was passed and harmonized by the National Assembly, and transmitted for Presidential assent.

Action 3 - Publication and operationalization of the Quality Control & Assurance Manual and Regularity Audit Guide (RAM) - All manuals have been designed and published in hard and soft copy (and distributed). A Financial Audit Manual (FAM) and Compliance Audit Manual (CAM) have also been designed, published and distributed to members of staff, in addition to the Regularity Audit Manual. These manuals are now all in use.

Action 4 - Publication and operationalization of the Code of Ethics and Conduct- The Code of Ethics and Conduct was launched in September 2017 and a Disciplinary Committee, constituted.

Action 5 - Successful completion of two Information Technology (IT) audits - IT Audits that have been executed include: audits of the Government Integrated Financial Management Information System (GIFMIS) and the Integrated Personnel and Payroll Information System (IPPIS). All are in various stages of finalization.

Action 6 - Training in International Public Sector Accounting Standards (IPSAS), operationalization of new audit methodology, and training for senior management on Risk-based Audit Methodology - Two rounds of Whole of Office Training have been conducted in IPSAS and RAM/FAM/CAM. This training covered all staff of the OAuGF, including staff based across the Thirty-six States.

Action 7 - Successful completion of seven performance and integrated audits – A Performance Audit of the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) has been conducted and the report published. A Performance Audit of National Emergency Management Agency (NEMA) has been completed and is being finalized for publication. Integrated audits were conducted on: The Nigerian Immigration Service (NIS) E-Passport system, The Treasury Single Account (TSA), and The Federal Road Safety Commission (FRSC) – National Driving License (NDL) & National Vehicle Identification System (NVIS). All are in various stages of finalization.

Action 8 - Training courses on Basic IT skills - Training facilities with E-learning courses have been provided on the Office's intranet and on stand-alone computer points in the OAuGF Library.

2.2.0 Progress with the five key areas of development activity within the OAuGF Strategic Development Plan

2.2.1 Domain 1: *Independence and Legal Framework*

Activities

(a) **Seek support of the Legislature and the Executive toward the enactment of the Audit Bill. -** The Audit Bill has been passed by the two chambers of the National Assembly. It has been harmonized and submitted for presidential assent.

(b) **Propose and obtain resources to implement provisions of the new Audit law (i.e. prepare a Resourcing plan based on the new law and the Strategic Plan, and source funding for the plan through a supplementary budget if necessary) –** The Office is awaiting Presidential assent before implementing this activity. However, while anticipating Presidential assent, the Office has engaged AFROSAI-E and other Supreme Audit Institutions with recent similar experiences of implementing a new Audit Act (e.g. SAI Somalia) for collaborative efforts towards the eventual transition.

2.2.2 **Domain 2: *Organization and Management***

Activities

(a) **Implement a new operational structure that includes corporate functions -** The proposed implementation of a new operational structure is on hold, as it will be best done when the Audit Act is in place.

(b) **Develop a 5-year IT Strategy and Plan aligned with the Strategic Plan -** A draft has been developed and is being finalized. In addition, an IT Audit Consultant has been engaged, sponsored by **GIZ Nigeria**, to assist the Office in capacity-building and other IT Audits and operations.

(c) **Procure and assign Laptops and internet connections for all audit staff -** Procurement of laptops and distribution to all audit staff across the country has been completed, and laptop penetration has gone from under 20% to 100%. Internet connection has also been greatly improved with the installation of new hardware.

(d) **Train all staff in the use of IT Equipment i.e. Laptops/Desktops/ Tablets and the MS Office suite -** The OAuGF Library has been revamped and launched. Desktops are loaded with E-Learning materials that individual auditors can take to improve themselves.

(e) **Implement a corporate knowledge management system, with audit and non-audit functionality -** OAuGF developed and launched an Audit Tracking Application (Audit Tracker) as a first step and this is currently in use in its operations.

(f) **Reorientation of OAuGF staff based on the vision within the Strategic Plan -** OAuGF has conducted reorientation programmes for its staff based on the vision within the 5-year strategic plan. More effort will be needed to ensure all audit staff are fully embracing change and true professionalism in the manner that is envisaged. A Management Retreat was held in January 2019 as part of efforts to re-orient our staff. Much more needs to be done, subject to resource availability.

2.2.3 **Domain 3: *Human Resources***

Activities

(a) **Introduce HR Policy and Systems, in particular with regard to Recruitment, Performance Management, Attendance, Record Management, Payroll and Compensation management, Career Development etc. –** OAuGF planned to introduce HR Policy and systems, in

particular with regard to Recruitment, Performance Management, Attendance, Record Management, Payroll and Compensation management, Career Development etc. This is yet to be concluded, as the key changes we require, hinge on the passage of the Audit Bill.

(b) **Recruit new staff and fill vacancies within the new corporate functions –** The Office plans to recruit new staff and fill vacancies within the new corporate functions which is subject to passage of the Audit bill.

(c) **Introduce a funded programme of professional training for staff: ICAN/ACCA/CIMA, CFE, CISA, ANAN, etc. –** The Office also planned to introduce a funded programme of professional training for staff: ICAN/ACCA/CIMA, CFE, CISA, ANAN, etc., and we hope the budget releases for 2019 and beyond will allow us to achieve that.

(d) **Implement a training plan for all audit staff (focused on Accrual Accounting, IPSAS, ISA compliant Risk Based Audit, use of CAATs etc.) –** The Office successfully carried out a Whole-of Office Training two times in 2018 (and this was done by the Office's Trained Trainers), with a total of 1545 Staff trained.

An Annual training plan has also been developed. It is designed to be a rolling training schedule with smaller class sizes which will be facilitated by the Office's Trained Trainers. The OAuGF Trained Trainers are also being formed into an academy which will offer training to all 36 States, and plans are well under way to achieve this.

(e) **Implement a training plan for all staff in performance management and in the use of IT systems -** Arrangements for training courses on Basic IT skills have been made through revamping and equipping of the Office's E-Library, as earlier stated in Domain 2.

(f) **Adopt a code of conduct and ensure all staff sign up to it -** The Office launched a Code of Conduct for all staff in September 2017 alongside its audit methodologies and manuals. Auditors are now mandated to sign a Declaration of Interest form in line with the code in all their audit engagements.

(g) **Create a register for the monitoring of compliance with the code of conduct, and a disciplinary committee to address instances of non-compliance –** The Audit Tracker app has been designed to hold all the declarations in one place for ease of review and remove the need for a Department-by-Department approach. This will enable ease of monitoring. As a secondary measure, our newly constituted Quality Assurance Unit will also be checking compliance with the code of conduct declaration requirements. A Disciplinary committee has also been constituted to ensure sanctions are applied to auditors who do not sign declarations.

2.2.4 **Domain 4: *Audit Standards and Methodology***

Activities

(a) **Introduce and implement a time recording system and engagement cost management system for auditors –** Based on the new methodology, staff are to record the time spent on each assignment manually. The Office planned to introduce and implement an electronic time recording system and engagement cost management system for auditors. However, there is a funding constraint.

(b) **Implement a comprehensive range of audit manuals, including the design and implementation of an IT Audit Manual –** The Office has been able to publish and implement manuals on RAM, FAM, CAM and IT Audit. The Performance Audit Manual is in draft and will be published this year 2019.

(c) **Implement a rolling programme of training events on the application of the audit manuals -** The training plan for 2019 has been designed and prepared to further build the capacity of staff as indicated earlier. Furthermore, we have prepared a plan to take audit training to the States, in particular through the SFTAS programme which is a World Bank assisted project.

(d) **Prepare and implement a project plan drawn up for the audit of the IPSAS stand-alone financial statements -** This is ongoing, but subject to some delay as the majority of MDAs are yet to prepare stand-alone Financial Statements.

(e) **Introduce and implement an electronic system for the collation and follow-up of audit recommendations and validation of financial and non-financial impacts achieved by the OAuGF -** This is in-view, subject to funding. In the meantime, the Office re-designed the audit reporting template to ensure financial impacts from each audit are clearly captured.

(f) **Develop a Quality Control and Assurance Manual and Policy to cover all forms of audit –**The OAuGF has designed and launched a comprehensive Quality Control and Assurance manual, policy and programme. Furthermore, a Quality Assurance Unit has been set-up directly under the Auditor-General for the Federation, and the AuGF has directed that all audit outputs, reports and working papers should be subjected to review hence forth.

(g) **Provide training to all staff on the QC&A Manual and Policy -** Training in audit quality was included within the FAM/CAM Whole of Office training conducted in 2018.

(h) **Introduce and implement a 'hot desk' system. This will need to be complemented by a desk booking system, and the use of laptops by all audit staff –** The Office intends to conduct a comprehensive review of space availability and requirements, hopefully in year two to three, subject to resources.

(i) **Implement Computer Assisted Audit Techniques CAATs *(from Year-2)* –** The OAuGF successfully delivered training to 24 selected staff (Trained Trainers) and has procured seventeen (17) licenses. Further training is being arranged. This investment is expected to yield results in Year 2 (2018-2019) as trained staff conduct detailed analysis of transactions on GIFMIS, IPPIS and other major government databases.

2.2.5 **Domain 5: *Communication and Stakeholder Management***

Activities

(a) **Implement a communications policy and programme –**The OAuGF had previously designed a communications policy and programme which was reviewed and found to remain adequate. The Office therefore, elected to re-launch the existing communications policy and programme with outreach to all relevant stakeholders (EFCC, ICPC, NEITI, CCB etc.). This has been done to a large extent, including the appointment of a focal person (OAuGF staff), to liaise with each key stakeholder on behalf of the OAuGF, and identify areas for synergy.

(b) **Expand the existing electronic internal communications system, and ensure all staff are trained in the functions and use of such a system -** The content of the OAuGF Intranet has been expanded and now includes copies of all the new audit manuals and sundry information. The entire system requires updating, subject to availability of funds.

(c) **Create public awareness of the Audit Bill and its importance –**The OAuGF has been creating public awareness on the Audit Bill and the importance in enhancing the Office's professionalism and efficiency in the discharge of its duties. This has been done continuously through engagements by the AuGF on various media platforms and at various fora.

(d) **Strengthen existing relationship/collaboration with the PACs –**The OAuGF has been able to strengthen the existing relationship/collaboration with the PACs. A key outcome of this strengthened collaboration was the passage of the Audit Bill by both chambers and subsequent harmonization. In addition, majority of actions for the OAuGF listed in the September 2017 communique signed by both PACs have been delivered.

2.3.0 **Ongoing reforms in the Office**

The UK Department for International Development (DFID) began supporting the OAuGF in the middle of 2015, mainly through targeted technical assistance and with the UK National Audit Office (NAO) as a delivery partner. This support came out of an agreement between His Excellency President Muhammadu Buhari and the then British Prime Minister David Cameron on the need for the UK to support Nigeria's anti-corruption effort. Six training visits were carried out by the NAO for the first two-year period of support which ended in December 2017. Early in 2017, DFID also increased the level of assistance to the OAuGF by engaging a Technical Advisor (Part time) to lead the reforms, and a Project Manager to provide support.

The progress made as set out above and below is as a result of the ongoing reform project which has made a difference in the direction and competence of the Office. Additional areas of progress are as follows:

2.3.1 International Audit

The OAuGF is currently partnering with the World Bank through engagements to carry out different types of audit. As part of the pipeline of World Bank engagements, the Office has been appointed as the Independent Verification Agent on the States' Fiscal Transparency, Accountability and Sustainability Project (SFTAS). This is a four-year programme designed to disburse grants to states that meet certain criteria that demonstrate improvements in public financial management.

Other engagements helping to improve the capacity of the auditors include the audit of a programme of the International Fund for Agricultural Development (IFAD), where the office is to conduct audits of the Climate Change Adaptation & Agro-Business Support Programme (CASP) and the Value Chain Development Programme (VCDP).

Separately, the Office is also included within the Nigeria Fiscal Governance and Institutions Project (FG&IP) programme under which a number of key audits will receive Technical Assistance from the World Bank over a four-year period. These include revenue assurance audits of systems at the Federal Inland Revenue Service (FIRS), the Nigeria Customs Service (NCS), Information Technology Audits of IPPIS and GIFMIS, and reconciliations in the Oil and Gas sector.

The Auditor-General for the Federation has also been appointed to the Board of External Auditors of the African Union and the Office is currently participating in the African Union Audits.

Furthermore, the Office is engaged in the audit of 23 World Bank Assisted Projects, and is conducting a Value for Money and In-depth Fiduciary assessment of the Health Sector under World Bank assistance.

2.3.2 Other Donor Engagements

(i) **DFID –** Through the DFID supported Extractives Hub facility, the Office was able to carry out capacity building in the audit of the Oil & Gas sector in December 2018. The Extractives Hub is also available to staff for continuous access to online resources and to bridge the knowledge gap. This training has culminated into the OAuGF/NEITI Oil and Gas Reconciliation audit work plan which has been completed.

(ii) **GIZ Nigeria –** GIZ engaged an IT Audit Consultant to assist the Office of the Auditor-General for the Federation to build capacity of its staff in IT Audits. The IT Audit consultant commenced work in the office on November 21st,2018. Furthermore, GIZ is supporting the Office by funding training programmes on IT Audits and by the acquisition of CAATs licenses.

(iii) **The International Organisation of Supreme Audit Institutions (INTOSAI)** – INTOSAI has been providing support to the Office through the design and implementation of a Stakeholder Action Plan.

The Office is also in discussions to establish and formalize cooperation and assistance from other potential clients and donor partners such as the African Development Bank (AfDB), the Economic Community of West African States (ECOWAS), and the Westminster Foundation for Democracy (WFD). The Office is optimistic that such engagements will further position it for greater impact and effective service delivery.

2.3.3 **Support from the African Organization of English-Speaking Supreme Audit Institutions (AFROSAI-E) -** The AFROSAI-E team visited Nigeria from 4th February to 8th February, 2019, to offer technical support to the Office in the following areas:-

(i) Perform Quality Control checks;

(ii) Review of the Office audits working papers in line with the new audit methodologies (FAM & CAM); and

(iii) Review of the Performance Audits and IT General Control Audits carried out.

Following this initial scoping mission AFROSAI-E has committed to delivering a Three-Year Accelerated Support Programme to the OAuGF and a number of further training missions to Nigeria are already planned for the current year. Again, DFID is providing financial support directly to AFROSAI-E towards the costs of the three-year programme.

2.3.4 **The Audit Bill**

The Audit Bill has been passed by the National Assembly and is awaiting Presidential assent. However, the Office is putting together a transition plan and budget to accelerate the process when the bill becomes an Act.

The Office will implement a new operational structure, institute steps to enforce compliance with extant rules by its staff through performance management, attendance, record management etc. The Office will also be able to recruit new staff to fill vacancies within the new corporate functions.

The implementation of the Audit Law will give the OAuGF genuine financial and operational independence, and free the Office of most of the constraints currently being faced in the conduct of its work.

2.3.4 **PAC Relations**

The Office is working closely with the National Assembly to ensure a smooth working relationship. After the inauguration of the 9th National Assembly, the Office will hold its PAC annual retreat to keep the new members abreast of the workings of the office and the role that will be required of them in promoting accountability and transparency.

2.3.5 Salaries and Wages

The need to ensure proper remuneration for staff of the Office, in comparison with other anti-corruption agencies has been a recurring issue. Efforts have been geared towards correcting this anomaly through proper engagement with the Chairman, National Income, Salaries & Wages Commission. While the process is still ongoing, it is evident that there is a consensus on the need for better remuneration of Auditors to help them carry out their functions independently without fear or compromise.

SECTION 3

CROSS CUTTING ISSUES

PREAMBLE

A number of areas of common weakness were identified across our audits of the MDAs for the 2017 Financial Year. The most significant of these findings have been reported separately as cross-cutting issues as we believe action needs to be taken by the centre to properly address the weaknesses. Our recommendations are therefore directed primarily at the Federal Ministry of Finance and the Accountant-General of the Federation.

3.1 ISSUE 1: WEAKNESSES IN THE IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS – IPSAS

First-time adopters of IPSAS are permitted a transitional period of three years to achieve IPSAS compliance. Nigeria implemented accrual-based IPSAS from the 2016 Reporting year (Year 1 of the transition), which means the 2018 Financial Statements should be fully IPSAS compliant. Based on the quality of the 2016 Financial Statements, and the progress observed with the preparation of the 2017 Financial Statements, the risk of the 2018 Financial Statements not being compliant with IPSAS is high. A number of the key issues noted around the implementation process are set out below.

General issues

Lack of a proper plan for IPSAS Implementation - The overarching issue is the quality of the planning towards proper implementation of IPSAS. The consolidated financial statements submitted for 2016 were poorly prepared despite being resubmitted several times. In particular, there was initially no consideration of transitional arrangements for IPSAS Implementation as permitted by the standards for first-time adopters. This would be one of the earliest and most important considerations for a well-planned implementation process, as it sets out how to implement IPSAS over a three-year time frame. There was no evidence that this was considered, causing concern about the level of consideration that had been given to the transitional arrangements. This omission is clear evidence that the IPSAS Implementation was not well planned, and the errors, omissions and gaps identified within the financial statements for 2017 reinforce this view. A high quality IPSAS Implementation Plan is required***.***

People issues

Low levels of accrual accounting and financial reporting competence among finance staff - Staff are generally not skilled to prepare accrual-based financial statements, and there is not enough capacity to show for the training carried out over several years in preparation for IPSAS. **IPSAS and accrual accounting training that is backed by testing and certification is required. Finance staff should be required to undertake fresh training and take tests for IPSAS certification.**

Poor understanding of what IPSAS Implementation requires – At the time of preparing the 2016 Financial Statements, the IPSAS Implementation team at the Office of the Accountant-General, and the Accounting Officers and Finance Staff at the MDAs were generally not well informed on what IPSAS implementation required. In particular, the MDAs limit themselves to acting on instructions received from the Office of the Accountant-General and take little or no ownership of IPSAS

implementation at their various MDAs. This situation did not improve for 2017. The standards however require each MDA to produce stand-alone financial statements for certification by the auditors, and that is the responsibility of each Accounting Officer and their finance team. **All Accounting Officers should be instructed to take full responsibility for IPSAS implementation at their MDAs and produce IPSAS compliant Financial Statements**

Non-compliance with National Treasury Circulars – Where instructions are issued by the Accountant-General, compliance rates are very low. For example, for the 2016 Financial Statements, a significant number of MDAs missed the deadline for submitting their Trial Balance, and the Accountant-General took out adverts in newspapers to extend the deadline and threaten sanctions for those that failed to meet the new deadline. Many still failed to meet the new extended deadline, and the same situation was repeated in 2017.***Effective sanctions should be introduced and enforced for non-compliance with Treasury Instructions/directives.***

Policy issues

No evidence of a functional IPSAS Implementation plan and gap analysis – One of the key planks of IPSAS implementation is to conduct a gap analysis to identify the changes required to bridge the gap between the current accounting framework and full IPSAS compliance. Examples of gaps can be found within system capability, human resources, skills and competencies and enhancements required to financial rules, regulations, policies and guidelines etc. The gaps identified would then inform an operational plan that would include clear targets, timelines, responsible individuals, budgets etc. No such well-informed plan has been seen guiding the implementation so far.

For example, achieving compliance with the IPSAS on Plant, Property and Equipment (PPE) would mean having an action plan to accurately value all PPE across all Federal MDAs, and on time for the annual financial statements. No such plan has been seen. We noted the view that the exercise would be too expensive. This is unacceptable, as all MDAs are meant to have accurate asset registers based on extant regulations. For those that have kept accurate asset records, the additional effort required should be valuation of material assets in line with IPSAS. **The IPSAS Implementation Plan earlier recommended should include a detailed gap analysis for all the standards, and actions to bridge each gap.**

Financial rules and regulations have not been reviewed to suit the implementation of IPSAS - Extant financial regulations are still being used by the MDAs, making it unlikely that financial balances will be IPSAS compliant. Furthermore, it is unclear to what extent the Accounting Policies prepared under IPSAS have been disseminated to the MDAs. **All Treasury Circulars and Regulations should be updated for IPSAS and re-circulated where still relevant. Accounting Policies and procedures for IPSAS compliant financial reporting should also be developed and circulated.**

Process issues

Weaknesses in the arrangements for accounts consolidation – The 2016 Financial Statements of the Federal Government were meant to be a consolidation of up to 924 Reporting entities, and this was done using spreadsheets. The end result was wholly inadequate and resulted in a qualified audit opinion. For 2017, the

consolidation was meant to be done on GIFMIS, and this was meant to be simpler, quicker and more accurate. In the end the accounts preparation process took much longer with the first set of the Financial Statements submitted to audit in the last week of December 2018 and resubmitted finally on 26th April, 2019. **A capability or operational assessment of GIFMIS is required urgently, along with remedial actions to enable the application provide timely and reliable financial reports.**

The Budget Preparation module of the GIFMIS is not in use – We understand that GIFMIS is not yet enabled for budget preparation, and this will mean comparisons of budget to outturn using GIFMIS are not possible. **GIFMIS should be properly enabled for budget preparation as soon as is possible.**

3.2 ISSUE 2: FAILURE IN REVENUE GENERATION AND REMITTANCES OF REVENUE BY MDAS - ₦20,675,801,479.59

Our findings

It was observed from the 2017 audit that Revenue Generating Agencies and other Ministries, Departments and Agencies who deduct the statutory Withholding Taxes, Value Added Taxes, Stamp Duty, Capital Gains Tax and other statutory taxes did not carry out their duties appropriately to the benefit of the Federal Government, thereby leading to a significant reduction in revenue accruable to the Federal Government.

Firstly, 16 revenue generating agencies did not remit a total of nineteen Billion, twenty five Million, three hundred and eighty-four thousand, one hundred Naira, twenty-nine Kobo (₦19,025,384,100.29) to the Consolidated Revenue Fund, with the Bureau of Public Enterprise (BPE) topping the list of unremitted Revenue, with the sum of Seven Billion, Five Hundred and Eighty-Five Million, One Hundred and Sixteen Thousand, Four Hundred Naira (₦7,585,116,400.00). We also found that Revenue Generating Agencies dissipate funds on excessive overhead expenditure and extra-budgetary expenditure on contracts thereby reducing their operating surplus.

Furthermore, twenty-six (26) of the MDAs that were audited did not deduct and/or remit a total of ₦1,650,417,379.30 (One billion, six hundred and fifty million, four hundred and seventeen thousand, three hundred and seventy-nine naira, thirty kobo).

Overall, audit found that the sum of **₦20,675,801,479.59** (Twenty billion, six hundred and seventy-five million, eight hundred and one thousand, four hundred and seventy nine naira, fifty nine kobo) in various Taxes (PAYE, WHT, VAT, etc.) in the year under review, was not remitted to the Consolidated Revenue Fund of the Federal government by Ministries, Departments and Agencies (MDAs). Details are provided in the table below.

TABLE 1

FAILURE IN REVENUE GENERATION AND REMITTANCES OF REVENUES BY MDAs			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
1	**NON-REMITTANCE OF % OF INTERNALLY GENERATED REVENUE (IGR) INTO CONSOLIDATED REVENUE FUND**	FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	**31,461,559.60**
		UNIVERSITY OF ABUJA, GIRI, ABUJA	**603,446,911.37**
		MODIBBO ADAMA UNIVERSITY OF TECHNOLOGY, YOLA, ADAMAWA STATE	**8,884,010.00**
		FEDERAL UNIVERSITY, OYE-EKITI, EKITI STATE	**24,812,174.73**
		FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	**748,178,771.25**
		TEACHERS REGISTRATION COUNCIL OF NIGERIA	**355,059,967.21**
		NATIONAL EXAMINATION COUNCIL (NECO)	**3,498,463,711.01**
		NATIONAL EXAMINATION COUNCIL (NECO)	**3,189,690,582.50**
		FEDERAL UNIVERSITY LOKOJA, KOGI STATE	**61,930,601.95**
		FEDERAL UNIVERSITY LOKOJA, KOGI STATE	**10,198,500.00**
		BUREAU OF PUBLIC ENTERPRISE (BPE)	**24,772,753.71**
		BUREAU OF PUBLIC ENTERPRISE (BPE)	**7,585,116,400.00**
		NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)	**206,680,771.62**
		INFRASTRUCTURE CONCESSION REGULATORY COMMISSION (ICRC)	**127,092,987.58**
		CENTRE FOR MANAGEMENT DEVELOPMENT	**59,274,180.66**
		FEDERAL RADIO CORPORATION OF NIGERIA	**5,626,961.25**
		NEWS AGENCY OF NIGERIA	**32,324,585.60**
		SECURITY AND EXCHANGE COMMISSION	**2,297,199,080.00**
		FEDERAL MEDICAL CENTRE ABEOKUTA OGUN STATE	**155,169,590.25**
2	**NON-DEDUCTION/UNDER-DEDUCTION/NON-REMITTANCE OF TAXES-** VAT & WHT, CAPITAL GAINS TAX, EDUCATIONAL TAX, COMPANY INCOME TAX, PAYE, ETC	FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	**14,616,034.65**
		FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	**85,100,895.13**
		KADUNA POLYTECHNIC, KADUNA	**438,768,154.37**
		UNIVERSITY OF ABUJA, GIRI, ABUJA	**35,247,600.00**
		MODIBBO ADAMA UNIVERSITY OF TECHNOLOGY, YOLA, ADAMAWA STATE	**8,652,870.88**
		FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	**4,539,258.20**
		UNIVERSITY OF IBADAN, (UI)	**1,915,747.08**

FAILURE IN REVENUE GENERATION AND REMITTANCES OF REVENUES BY MDAs			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
		NATIONAL EXAMINATION COUNCIL (NECO)	**2,622,204.04**
		FEDERAL POLYTECHNIC ILARO, OGUN STATE	**5,490,756.63**
		UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	**635,700,792.65**
		FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	**5,770,434.91**
		FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	**20,145,434.36**
		NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES	**2,181,696.50**
		GURARA WATER MANAGEMENT AUTHORITY, UTAKO ABUJA	**27,449,153.50**
		NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)	**38,069,069.20**
		AGRICULTURAL RESEARCH COUNCIL (ARC)	**11,467,517.17**
		NATIONAL CENTRE FOR WOMEN DEVELOPMENT	**135,200,215.84**
		NIGERIAN RAILWAY CORPORATION	**122,242,337.63**
		ADMINISTRATIVE STAFF COUNCIL OF NIGERIA	**6,749,181.52**
		INFRASTRUCTURE CONCESSION REGULATORY COMMISSION (ICRC)	**509,500.00**
		CENTRE FOR MANAGEMENT DEVELOPMENT	**1,350,044.64**
		COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	**14,839,029.04**
		COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	**3,050,324.77**
		COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	**2,750,688.06**
		FEDERAL COLLEGE OF FORESTRY IBADAN	**3,402,585.79**
		FEDERAL RADIO CORPORATION OF NIGERIA	**22,585,852.74**
	GRAND TOTAL		**20,675,801,479.59**

Risk

Non-remittance of revenue surpluses by revenue generating agencies affects financial liquidity of the government and reduces government's efforts to adequately fund its annual budget. It may lead to increase in Government's internal and external borrowing, thereby increasing the Government's debt burden.

Recommendation

I recommend that a proper strategy to improve the oversight of revenue generating agencies should be devised and implemented. A timely reconciliation of all revenues accruing to the CRF should be done immediately, to ensure that funds meant for the Government are remitted immediately. Adequate sanctions should be implemented against the heads of agencies failing to remit appropriately and in a timely manner.

3.3 ISSUE 3: IRREGULARITIES IN PAYMENTS/EXPENDITURE - ₦26,604,515,374.55

Our Findings

We reviewed the payments procedures and policies in MDAs against the standing Regulations and Policies of the Federal Government and found out that several payments totalling Twenty six billion, six hundred and four million, five hundred and fifteen thousand, three hundred and seventy four naira and fifty five kobo **(₦26,604,515,374.55)** was made with a total of 140 infractions identified in the payments made by the MDAs.

The sum of ₦8,608,588,928.68 was expended in 25 infractions without presenting Payment Vouchers to justify the payments made in the transactions, which is contrary to the provisions of FR 601, which states "All payment entries in the cash book/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."

Also, a total of 10 MDAs embarked on International Travels and Trainings without requisite approval from the appropriate authorities as specified in Extant Circulars, thereby, expending the sum of ₦2,660,420,450.05 on International Travels despite strict restriction placed on it. Furthermore, the sum of ₦2,789,475,927.84 was expended without providing supporting documents to the Payment Vouchers in 22 infractions in the MDAs.

TABLE 2

2. AUDITS OF PAYMENTS/EXPENDITURE				
S/NO	**ISSUES IDENTIFIED**	**NO. OF AGENCIES**	**AGENCY/MDA**	**AMOUNT (N)**
2A.	IRREGULAR PAYMENTS	1.	FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	8,437,595.00
		2.	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	350,412,347.56
		3.	UNIVERSITY OF ABUJA, GIRI, ABUJA	12,215,649.30
		4.	UNIVERSITY OF ABUJA, GIRI, ABUJA	18,635,800.00
		5.	UNIVERSITY OF ABUJA, GIRI, ABUJA	14,064,000.00
		6.	UNIVERSITY OF ABUJA, GIRI, ABUJA	37,023,740.06
		7.	UNIVERSITY OF ABUJA, GIRI, ABUJA	166,731,052.00
		8.	FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE	15,290,493.57
		9.	UNIVERSITY OF ILORIN, KWARA STATE	513,923,209.57
		10.	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	14,733,412.00
		11.	FEDERAL POLYTECHNIC NEKEDE, IMO STATE	23,867,008.00
		12.	NATIONAL EXAMINATION COUNCIL (NECO)	298,350,232.00
		13.	FEDERAL POLYTECHNIC ILARO, OGUN STATE	12,302,566.34
		14.	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	46,688,389.47

		15.	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	3,219,939.96
		16.	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	15,868,917.64
		17	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	4,551,787.00
		18	FEDERAL CIVIL SERVICE COMMISSION ABUJA	2,619,210.00
		19	NATIONAL WATER RESOURCES INSTITUTE, MANDO ROAD KADUNA	84,401,940.74
		20	NATIONAL COUNCIL FOR ARTS AND CULTURE	36,093,500.00
		21	NIGERIAN TOURISM DEVELOPMENT CORPORATION	8,605,000.00
		22	NATIONAL HEALTH INSURANCE SCHEME ABUJA	5,552,455.00
		23	UNIVERSITY OF ABUJA	17,924,585.00
		24	UNIVERSITY OF ABUJA	7,200,000.00
2B.	UNAUTHORISED PAYMENTS/VIREMENT WITHOUT APPROVAL	25	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	8,000,000.00
		26	UNIVERSAL BASIC EDUCATION COMMISSION (UBEC) ABUJA	7,712,000.00
		27	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	16,500,000.00
		28	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	38,187,677.81
2C.	OUTSTANDING PAYMENT VOUCHERS/MISSING PAYMENT VOUCHERS/ACCOUNTING RECORDS NOT PRESENTED FOR AUDIT	29	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	10,938,605.95
		30	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	53,568,867.17
		31	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	237,096,211.61
		32	FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE	15,572,861.09
		33	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	43,543,129.34
		34	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	188,768,320.54
		35	PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	1,607,007,353.72
		36	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	161,189,987.48
		37	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION, ABUJA	98,395,984.03
		38	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	7,493,260.00
		39	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	5,040,444.00
		40	MINISTRY OF FOREIGN AFFAIRS ABUJA	4,385,230,763.25
		41	MINISTRY OF FOREIGN AFFAIRS ABUJA	118,506,342.86
		42	INDUSTRIAL ARBITRATION PANEL ABUJA	147,246,200.00
		43	FEDERAL MINISTRY OF JUSTICE ABUJA	71,195,689.00

		44	NATIONAL ASSEMBLY MANAGEMENT ACCOUNTS	673,081,242.14
		45	FEDERAL MINISTRY OF WATER RESOURCES	339,479,335.60
		46	NATIONAL COUNCIL FOR ARTS AND CULTURE	23,463,869.04
		47	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH, BENIN CITY EDO STATE	30,010,963.65
		48	FEDERAL COLLEGE OF FORESTRY IBADAN	8,036,116.09
		49	NATIONAL ATOMIC ENERGY COMMISSION	3,155,315.00
		50	MICHEAL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	45,645,257.02
		51	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	301,984,103.00
		52	ADVANCED MANUFACTURING TECHNOLOGY PROGRAMME	2,322,597.10
		53	CROSS-RIVER BASIN DEVELOPMENT AUTHORITY, CALABAR CROSS RVIER STATE	30,616,110.00
2D.	MISAPPLICATION OF FUNDS	54	FEDERAL UNIVERISTY WUKARI	2,091,425.00
		55	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	10,000,000.00
		56	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	214,594,195.36
		57	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	42,618,928.00
		58	KADUNA POLYTECHNIC, KADUNA	230,177,837.77
		59	KADUNA POLYTECHNIC, KADUNA	233,306,430.03
		60	UNIVERSITY OF ABUJA, GIRI, ABUJA	84,748,382.26
		61	UNIVERSITY OF ABUJA, GIRI, ABUJA	21,627,500.00
		62	MODIBBO ADAMA UNIVERSITY OF TECHNOLOGY, YOLA, ADAMAWA STATE	103,836,760.19
		63	FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE	24,500,000.00
		64	FEDERAL UNIVERSITY LAFIA	14,340,000.00
		65	FEDERAL UNIVERSITY LAFIA	7,070,624.00
		66	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	244,325,021.26
		67	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	18,489,133.66
		68	FEDERAL UNIVERSITY BIRNIN-KEBBI, KEBBI STATE	50,993,125.00
		69	FEDERAL POLYTECHNIC ILARO, OGUN STATE	27,421,293.89
		70	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	8,130,000.00
		71	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	10,000,000.00
		72	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	5,080,000.00
		73	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	43,960,628.65
		74	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	707,625,076.99

		75	CONSUMERS PROTECTION COUNCIL	6,470,000.00
		76	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	42,277,285.50
		77	FEDERAL UNIVERSITY OF PETROLUEM RESOURCES EFFURUN	830,267,951.23
		78	NATIONAL JUDICIAL COUNCIL	46,000,000.00
		79	MICHEAL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	17,062,011.30
		80	NATIONAL HEALTH INSURANCE SCHEME ABUJA	4,931,475,094.63
		81	NATIONAL HEALTH INSURANCE SCHEME ABUJA	355,510,475.00
		82	NATIONAL HEALTH INSURANCE SCHEME ABUJA	1,806,987,348.97
		83	NATIONAL HEALTH INSURANCE SCHEME ABUJA	13,796,600.00
		84	UNIVERSITY OF ABUJA	16,504,500.00
2E.	PAYMENTS MADE WITHOUT SUPPORTING DOCUMENTS	85	UNIVERSITY OF ABUJA, GIRI, ABUJA	104,161,949.89
		86	UNIVERSITY OF ILORIN, KWARA STATE	58,208,592.69
		87	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	1,050,147,245.10
		88	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD BENIN CITY, EDO STATE	98,215,863.53
		89	UNIVERSITY OF IBADAN, (UI)	54,773,443.62
		90	GURARA WATER MANAGEMENT AUTHORITY, UTAKO ABUJA	63,075,336.00
		91	HADEJIA - JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO STATE	204,893,978.09
		92	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH, BENIN CITY EDO STATE	210,921,849.66
		93	FEDERAL CAPITAL TERRITORY ADMINISTRATION (FCTA)	393,254,000.00
		94	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	36,641,528.00
		95	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION(NOTAP)	2,270,000.00
		96	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)	182,668,513.72
		97	ADVANCED MANUFACTURING TECHNOLOGY PROGRAMME	126,533,197.08
		98	NATIONAL CENTRE FOR REMOTE CENSING	6,601,320.00
		99	NATIONAL FILM AND VIDEO CENSORS BOARD	4,491,300.00
		100	METALLURGICAL TRAINING INSTITUTE	48,457,400.00
		101	MICHEAL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	3,131,504.00

		102	NATIONAL ATOMIC ENERGY COMMISSION	19,488,312.14
		103	NATIONAL COUNCIL FOR ARTS AND CULTURE	22,553,869.04
		104	NEWS AGENCY OF NIGERIA	6,379,725.28
		105	NATIONAL HEALTH INSURANCE SCHEME ABUJA	72,383,000.00
		106	NATIONAL HEALTH INSURANCE SCHEME ABUJA	20,224,000.00
2F.	EXTRA-BUDGETARY PAYMENTS	107	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	7,293,845.11
		108	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	30,944,563.47
		109	FEDERAL COLLEGE OF FORESTRY IBADAN	6,896,671.85
		110	MICHEAL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	6,677,406.00
2G	VIOLATION OF E-PAYMENT POLICY	111	FEDERAL UNIVERSITY WUKARI	17,924,800.00
		112	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	28,216,388.00
		113	FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	12,825,474.89
		114	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	40,769,900.00
		115	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	45,766,200.00
		116	PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	70,569,471.00
		117	GOMBE STATE UNIVERSAL BASIC EDUCATION BOARD	31,822,600.00
		118	NATIONAL EXAMINATION COUNCIL (NECO)	12,300,000.00
		119	MINISTRY OF FOREIGN AFFAIRS ABUJA	7,520,000.00
		120	MILITARY PENSIONS BOARD	81,168,184.00
		121	NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC STUDIES	67,296,478.00
		122	NIGERIAN HYDROLOGICAL SERVICES AGENCY ABUJA	56,239,300.00
		123	NATIONAL FILM AND VIDEO CENSORS BOARD	9,997,650.00
		124	NATIONAL AGENCY FOR THE GREAT GREEN WALL	13,210,763.95
		125	NATIONAL ATOMIC ENERGY COMMISSION	12,384,000.00
		126	NIGERIAN TOURISM DEVELOPMENT CORPORATION	10,720,250.00
		127	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	15,085,985.00
2H	INTERNATIONAL TRAVELS/TRAININGS WITHOUT APPROVAL	128	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	168,316,389.10
		129	FEDERAL UNIVERSITY, OYE-EKITI, EKITI STATE	29,613,025.00
		130	NATIONAL EXAMINATION COUNCIL (NECO)	38,383,171.00
		131	UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	20,294,773.00

		132	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	21,506,776.00
		133	CONSUMERS PROTECTION COUNCIL	4,142,813.00
		134	CORPORATE AFFAIRS COMMISSION	2,193,564,628.00
		135	NATIONAL HEALTH INSURANCE SCHEME ABUJA	161,356,773.00
		136	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE(NASENI) ABUJA	10,742,101.95
		137	NATIONAL HEALTH INSURANCE SCHEME ABUJA	12,500,000.00
		GRAND TOTAL		**26,604,515,374.55**

Risk

Violation of extant regulations may lead to misappropriation and misapplication of funds.

Recommendation

The Minister of Finance should ensure that all MDAs are fully on the GIFMIS platform and that no payment is made without passing through the platform. The use of manual Payment Vouchers should be abolished.

I further recommend that appropriate sanctions are applied to all involved in instances of payments being made without the expected supporting documents and/or approvals.

3.4 ISSUE 4: IRREGULARITIES IN CONTRACT AWARD, EXECUTION AND PAYMENT - ₦28,569,846,170.59

Our Findings

We assessed the compliance of MDAs with Section 19 (a-j) of the Public Procurement Act (PPA) 2007 and other extant rules and regulations in relation to public procurement. We discovered fifty-one (51) transactions, across several MDAs, that did not comply with the provisions of the Public Procurement Act, 2007. A total of twenty-seven billion, eight hundred and thirty-three million, three hundred and fifty-one thousand, eight hundred and fifty-six naira, eighty-three kobo (**₦27,833,351,856.83)** was expended in various contract related transactions that are reflective of waste or loss of public funds.

The degree of violation of the Public Procurement Act ranges from ignoring due process, over-invoicing/contracts' prices inflation, payments for contracts/services not executed and other forms of deviations from the Act.

TABLE 3

3. IRREGULARITIES IN CONTRACT AWARD/PAYMENT/EXECUTION			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
3A	IRREGULARITY IN CONTRACT AWARD	UNIVERSITY OF ABUJA, GIRI, ABUJA	47,324,926.00
		UNIVERSITY OF ABUJA, GIRI, ABUJA	23,921,250.00
		KANO STATE UNIVERSAL BASIC EDUCATION BOARD	71,263,000.15

3. IRREGULARITIES IN CONTRACT AWARD/PAYMENT/EXECUTION			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
		EBONYI STATE UNIVERSAL BASIC EDUCATION BOARD	569,758,938.00
		FEDERAL COLLEGE OF EDUCATION (TECHNICAL), UMUNZE, ANAMBRA STATE	117,090,858.82
		NATIONAL EXAMINATION COUNCIL (NECO)	6,166,405,407.42
		FEDERAL UNIVERSITY BIRNIN-KEBBI, KEBBI STATE	509,469,337.57
		FEDERAL CIVIL SERVICE COMMISSION ABUJA	25,856,279.00
		MINISTRY OF FOREIGN AFFAIRS ABUJA	83,719,500.00
		FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY, NEW BUSSA NIGER STATE	33,652,281.00
		FEDERAL UNIVERSITY OF PETROLUEM RESOURCES EFFURUN	1,000,000,000.00
		NATIONAL COUNCIL FOR ARTS AND CULTURE	44,385,332.00
3B.	OVER INVOICING/ INFLATION OF CONTRACT/SERVICE PRICE OR CHARGES	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	154,192,201.93
		UNIVERSITY OF ABUJA, GIRI, ABUJA	409,339,719.72
		FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	23,564,685.70
		FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	58,059,389.02
		FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	1,502,381.01
		ECOLOGICAL FUNDS OFFICE ABUJA	30,000,000.00
3C.	PAYMENT FOR SERVICES NOT RENDERED AND CONTRACTS NOT EXECUTED	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	34,252,304.92
		TEACHERS REGISTRATION COUNCIL OF NIGERIA	2,688,000.00
		NATIONAL EXAMINATION COUNCIL (NECO)	7,249,458,443.82
		FEDERAL UNIVERSITY BIRNIN-KEBBI, KEBBI STATE	17,584,612.50
		MILITARY PENSIONS BOARD	95,000,000.00
		NATIONAL AGRICULTURL EXTENSION AND RESEARCH LAISON SERVICES, AHMADU BELLO UNIVERSITY	33,425,000.00
		NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)	47,000,000.00
		NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)	20,569,398.20
		NATIONAL CENTRE FOR REMOTE CENSING	4,452,000.00
		NIGERIAN PORTS AUTHORITY(NPA)	25,887,233.35
		NIGERIAN PORTS AUTHORITY(NPA)	20,830,638.00
		NATIONAL HEALTH INSURANCE SCHEME ABUJA	31,478,400.00

3. IRREGULARITIES IN CONTRACT AWARD/PAYMENT/EXECUTION			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
		NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE(NASENI) ABUJA	51,928,467.00
3D.	PAYMENT WITHOUT DUE PROCESS AND NON-COMPLIANCE WITH PROCUREMENT ACT	UNIVERSITY OF ABUJA, GIRI, ABUJA	229,889,462.60
		UNIVERSITY OF ILORIN, KWARA STATE	78,507,792.56
		UNIVERSITY OF IBADAN, (UI)	83,235,056.45
		PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	10,341,575.00
		IMO STATE UNIVERSAL BASIC EDUCATION BOARD	482,560,000.00
		NATIONAL EXAMINATION COUNCIL (NECO)	451,962,633.41
		PUBLIC COMPLAINTS COMMISSION	63,826,941.30
		NATIONAL HEALTH INSURANCE SCHEME ABUJA	876,316,700.00
		NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE(NASENI) ABUJA	128,066,347.87
		MICHEAL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	68,109,701.50
		NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	15,842,970.00
		NIGERIAN PORTS AUTHORITY(NPA)	18,300,000.00
		NIGERIAN PORTS AUTHORITY(NPA)	7,503,344,599.00
3E.	CONTRACT SPLITTING/CONTRACT VARIATION	UNIVERSITY OF ABUJA, GIRI, ABUJA	50,324,511.15
		NATIONAL EXAMINATION COUNCIL (NECO)	136,985,423.00
		FEDERAL UNIVERSITY BIRNIN-KEBBI, KEBBI STATE	261,998,464.00
		NATIONAL JUDICIAL COUNCIL	224,209,885.27
3F	VIOLATION OF EXPENDITURE THRESHOLD/LIMIT	UNIVERSITY OF ABUJA, GIRI, ABUJA	132,571,159.84
		FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	12,898,648.75
	GRAND TOTAL		**27,833,351,856.83**

Risk

Weaknesses in contract award and contract management could lead to loss of Government funds as the citizens won't get value for money spent by the Government. Failure to follow due process could continue to give room to corruption and diversion of public funds for private uses. It can lead to abandonment of projects and prolonged delay in completing ongoing projects.

Recommendation

I recommend that the Minister of Finance directs the activation of the Procurement Module of GIFMIS for use across MDAs. This should be properly followed up to

ensure compliance especially through non-release of fund except for certified procurements. The Minister should also give directives to enable the GIFMIS Audit Module and give access to all Federal Auditors for proper monitoring of procurement activities.

3.5 ISSUE 5*:* STORE ITEMS NOT TAKEN ON STORE CHARGE – ₦825,871,246.67

Our Findings

We assessed the store records and assets registers in MDAs and discovered that twelve (12) MDAs had procured store items for the sum of ₦825,871,246.67 (Eight hundred and twenty-five million, eight hundred and seventy-one thousand, two hundred and forty-six naira, sixty-seven kobo) that did not pass through necessary documentations and as a result, items procured were not taken on store charge.

Store items are assets that are major components in all MDAs financial records, and they take up a significant portion of the annual appropriation of the Federal Government. Our findings indicate that controls surrounding these major components are not effective and efficient. Non-Maintenance of Assets Registers was also observed. This has been hampering the effective implementation of the International Public Sector Accounting Standards (IPSAS) and the preparation of accrual based financial statements in the Ministries, which ought to have commenced in 2016 but is yet to be fully implemented across the Ministries and Departments

TABLE 4

4. STORES			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
4.	STORE ITEMS NOT TAKEN ON LEDGER CHARGE	UNIVERSITY OF ABUJA, GIRI, ABUJA	351,515,926.40
		FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	63,916,000.00
		UNIVERSITY OF IBADAN	211,239,255.50
		EBONYI STATE UNIVERSAL BASIC EDUCATION BOARD	10,123,892.46
		UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	47,708,377.69
		FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	8,249,600.00
		FEDERAL CIVIL SERVICE COMMISSION ABUJA	6,850,000.00
		NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH, VICTORIA ISLAND LAGOS	18,022,931.74
		NATIONAL CENTRE FOR REMOTE CENSING	3,829,440.00
		NATIONAL FILM AND VIDEO CENSORS BOARD	2,955,250.00
		FEDERAL COLLEGE OF FORESTRY IBADAN	8,090,205.00
		UNIVERSITY OF ABUJA	93,370,367.88
	GRAND TOTAL		**825,871,246.67**

Risk

Non-existent, incomplete and/or inaccurate store records may cause the financial statements to be materially misstated. It may also lead to losses and diversion of government property.

Recommendation

The Asset Management module of GIFMIS should be implemented across MDAs as a matter of urgency to enhance optimal control and accountability of the government's current and non-current assets.

Accounting Officers should be requested to prepare and maintain complete and accurate asset records.

3.6 ISSUE 6: UNRETIRED LOANS AND ADVANCES - ₦ 4,140,509,453.35

Our Findings

We reviewed the granting of cash advances to staff across MDAs in compliance with relevant rules and regulations and found out that the sum of One Billion, four Hundred and ten Million, two Hundred and fifty four Thousand, eight hundred and three Naira and sixty eight Kobo (₦1,410,254,803.68) remained unretired Cash Advances granted by twenty-nine (26) MDAS.

Furthermore, the sum of one billion, one hundred and ninety-five million, six hundred and fifty-two thousand, six hundred and sixty-naira, six kobo (₦1,195,652,660.06) was granted, as cash advances by twenty-one (21) MDAs above the threshold of ₦200,000.00 which indicates circumvention of procurement processes and avoidance of tax deductions. While in three (3) MDAs, the sum of one billion, five hundred and thirty-four million, six hundred and one thousand, nine hundred and eighty-nine naira, sixty-one kobo (₦1,534,601,989.61) was unrecovered loans.

Some occasions Chief Executive Officers appoint a project accountant from their offices to oversee contracts, projects or programmes that require due process in line with the Public Procurement Act, however they grant cash advances to such staff above the permitted threshold.

TABLE 5

5. LOANS AND ADVANCES			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
5a.	UNRETIRED CASH ADVANCES/IMPREST	FEDERAL UNIVERSITY WUKARI	6,730,455.00
		FEDERAL POLYTECHNIC NASARAWA	58,470,622.12
		FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	76,394,008.77
		FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	10,085,000.00
		FEDERAL UNIVERSITY LAFIA	11,446,277.79
		FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	72,010,780.00
		FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	227,358,678.00
		NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD BENIN CITY, EDO STATE	7,914,559.20
		PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD	120,948,000.00
		FEDERAL UNIVERSITY LOKOJA, KOGI STATE	100,275,229.08

5. LOANS AND ADVANCES			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
		UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	11,923,307.00
		NATIONAL COMMISSION FOR COLLEGES OF EDUCATION, ABUJA	141,202,558.67
		BUREAU OF PUBLIC ENTERPRISE (BPE)	52,037,524.71
		FEDERAL CIVIL SERVICE COMMISSION ABUJA	8,590,000.00
		NIGERIAN INSTITUTE FOR OIL PALM RESEARCH, BENIN CITY EDO STATE	15,630,050.00
		NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)	6,187,393.50
		ADMINISTRATIVE STAFF COUNCIL OF NIGERIA	189,974,457.00
		NATIONAL FILM AND VIDEO CENSORS BOARD	108,348,235.01
		CENTRE FOR MANAGEMENT DEVELOPMENT	50,166,627.21
		FEDERAL COLLEGE OF FORESTRY IBADAN	25,610,061.89
		FEDERAL RADIO CORPORATION OF NIGERIA	27,091,342.68
		FEDERAL RADIO CORPORATION OF NIGERIA	13,948,530.23
		METALLURGICAL TRAINING INSTITUTE	2,227,100.00
		NATIONAL AGENCY FOR THE GREAT GREEN WALL	36,110,744.95
		NATIONAL ATOMIC ENERGY COMMISSION	25,686,773.12
		NIGERIAN GEOLOGICAL SURVEY AGENCY	3,886,487.75
5b.	CASH ADVANCES ABOVE STIPULATED APPROVAL LIMIT/USE OF CASH ADVANCES TO CIRCUMVENT PROCUREMENT	FEDERAL UNIVERSITY WUKARI	18,711,817.19
		FEDERAL POLYTECHNIC NASARAWA	13,693,020.00
		FEDERAL COLLEGE OF EDUCATION, PANKSHIN	51,751,249.00
		UNIVERSITY OF ABUJA, GIRI, ABUJA	52,215,857.15
		FEDERAL UNIVERSITY OF TECHNOLOGY AKURE ONDO STATE	24,464,517.00
		FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE	38,322,670.00
		UNIVERSITY OF ILORIN, KWARA STATE	24,859,874.39
		FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI, IMO STATE	70,636,330.00
		NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD BENIN CITY, EDO STATE	11,450,903.00
		GOMBE STATE UNIVERSAL BASIC EDUCATION BOARD	41,277,983.00
		UNIVERSITY OF UYO, UYO, AKWA-IBOM STATE	65,603,633.84
		FEDERAL UNIVERSITY LOKOJA, KOGI STATE	5,249,460.00
		MINISTRY OF FOREIGN AFFAIRS ABUJA	10,500,000.00
		MINISTRY OF FOREIGN AFFAIRS ABUJA	234,622,718.00
		FEDERAL MINISTRY OF WATER RESOURCES	14,993,950.00

5. LOANS AND ADVANCES			
S/N	**ISSUES IDENTIFIED**	**AGENCY/MDA**	**AMOUNT (N)**
		FEDERAL CAPITAL TERRITORY ADMINISTRATION (FCTA)	362,481,173.52
		NATIONAL AGRICULTURL EXTENSION AND RESEARCH LAISON SERVICES, AHMADU BELLO UNIVERSITY	60,435,515.00
		NATIONAL AGENCY FOR THE GREAT GREEN WALL	14,417,400.00
		NEWS AGENCY OF NIGERIA	11,689,040.85
		NATIONAL HEALTH INSURANCE SCHEME ABUJA	66,798,948.12
		ELECTRONIC DEVELOPMENT INSTITUTE AWKA	1,476,600.00
5c.	UNRECOVERED LOANS/OUTSTANDING LOANS & INCOME	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION, ABUJA	33,891,493.11
		NIGERIAN PRISONS SERVICE ABUJA	16,914,505.78
		SECURITY AND EXCHANGE COMMISSION	1,483,795,990.72
	GRAND TOTAL		**4,140,509,453.35**

Risk

Cash and Personal advances can be used to siphon public funds through split of contracts. This leads to loss of revenue to the government in form of taxes.

Recommendation

Accounting officers should be held accountable for all outstanding cash advances and unrecovered loans.

CONCLUSION

Overall, we expect that some or all of these cross-cutting issues can be properly addressed when the Government Integrated and Financial Management and Information System (GIFMIS) is fully implemented and deployed to all MDAs and the full functionalities of the remaining modules deployed.

SECTION 4

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS AUDIT

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS AUDIT

During Audit of the Federal Government accounts and other related records maintained by the Office of the Accountant-General of the Federation, the following observations were made:

Issue 1: Significant Weaknesses in Controls Over Financial Reporting and Consolidation, and Limitations on the Responsibilities of the Accountant General of the Federation.

We reviewed the Accounts consolidation process and the Statement of Responsibilities, the Accounting Policies and Notes to the Financial Statements, and the following were observed:

1. The Accountant-General as an entity does not take responsibility for the integrity and objectivity of the financial transactions reported within the financial statements. The position of the Accountant-General is that the responsibility for the integrity of the transactions reported within the financial records and trial balance extracted from GIFMIS rests with the relevant MDA. However, the MDAs submitted un-audited Trial Balances for consolidation. Majority of the MDAs failed to prepare stand-alone financial statements for audit.

2. The Accountant-General is also not able to assert that all transactions are accurate, that all the stated assets and liabilities exist, and that beneficial ownership of the assets belongs to the MDAs.

3. In the Accounting Policy Note, it was stated that 936 MDAs were to be consolidated[1]. We however found that of that number, only 815 were actually consolidated.

4. We also identified at least 35 MDAs with balances disclosed within the notes to the Accounts in respect of Overhead Expenditure for the year ended 31st December, 2016 that were not captured in the same Note for 2017[2].

Risk:
There is a high risk of material misstatement in the Financial Statement.

Recommendation
The Accountant-General is required to clarify in writing to all MDAs that the financial records presented by the MDAs for consolidation must be audited by the statutory external auditors before submission, as each Accounting Officer is responsible for the integrity and validity of the transactions of their respective entities. All audited financial statements and trial balances are to be submitted before the cut-off date

[1] Submission letter with ref.no OAGF/CAD/POL/C.0428 dated 11th April 2019 refers.
[2] i.e. Note 13 Overhead Expenditure - refer to Annexure 10 & 11.

and the information therein must show a true and fair view of the financial transactions of the MDAs.

The Accountant-General is also required to ensure all MDA are on the GIFMIS, IPPIS and TSA platforms in accordance with Federal Government policy.

Issue 2: Errors in the operation of TSA, and improper inclusion of TSA Suspense Balance as Investment Income

Audit noted a balance of ₦163,348,905,483.62 (One hundred and sixty-three billion, three hundred and forty-eight million, nine hundred and five thousand, four hundred and eighty-three naira, and sixty-two kobo) included within the Investment Income (Note 5 of the Financial Statement) as TSA Settlement Centre. Evidence was sought to confirm this balance and it was discovered that it was a cumulative suspense balance comprising of unresolved transactions over several years.

The inclusion of the TSA Settlement Centre balance as part of Investment Income in 2017 is inappropriate.

Risk
The suspense credit balance showing as income may indicate a material misstatement of balances in the Statement of Financial Performance.

Recommendation
The Accountant–General of the Federation is required to take urgent steps to analyse or investigate and resolve all the transactions currently standing as suspense in the TSA Settlement Centre.

Issue 3: Inadequate Disclosure of Aids and Grants - ₦6,649,091,891.14

It was observed in Note 7: “Aids and Grants”; Consolidated Trial Balance (CTB) and Statement of Financial Performance that a total of ₦9,033,989,308.70 (Nine billion, thirty-three million, nine hundred and eighty-nine thousand, three hundred and eight naira, seventy kobo) was received as aids and grants, and a sum of ₦6,649,091,891.14 (Six billion, six hundred and forty-nine million, ninety-one thousand, eight hundred and ninety-one naira, fourteen kobo) representing 74% of the reported amount was said to be domestic grants. There was no information about the donors or the recipient MDAs to verify the occurrence, accuracy or completeness of the transaction.

Risks
1. There may be no benefit in cash or kind received from any Donor.
2. The cash or kind may be diverted to private use.
3. The donation may not be traced to identifiable MDA.
4. The donation may be misapplied for other purposes that was not intended by the Donor.

The Accountant-General was requested to provide the list of Donors and benefiting MDAs.

No response was received as at the time of this report.

Recommendation
The Accountant-General is required to provide the list of donors and recipients of domestic grants in the format presented below.

S/N	Name of Donor	Purpose	Cash or Asset	Recipient MDA	Amount

Issue 4: Decline in 'Other Revenue'

Review of aggregate revenue revealed that 'Other Revenue' showed a decline from ₦578, 931,562.10 (Five hundred and seventy-eight million, nine hundred and thirty-one thousand, five hundred and sixty-two naira, ten kobo) in 2016 to ₦68, 634,292.29 (Sixty eight million, six hundred and thirty-four thousand, two hundred and ninety-two naira, twenty nine kobo) in 2017, showing a variance of ₦510,297,369.81(Five hundred and ten million, two hundred and ninety-seven thousand, three hundred and sixty-nine naira and eighty one kobo), and representing an 88% decline.

The explanation received from the office of the Accountant-General adducing the decline in 'Other Revenue' to lack of interface between GIFMIS and REMITA platform is untenable.

Risk
The non-disclosure of what constitutes "Other Revenue and Unspecified Income" may give room for MDAs to submit incomplete/inaccurate revenue, thereby resulting in misstatement in the financial statement.

Recommendation
The Accountant-General is required to speedily take necessary action to resolve the issues around REMITA and GIFMIS to prevent further misstatements of "Other Revenue and Unspecified Income".

Issue 5: Incomplete Disclosures in the Financial Statement

5(a) Personnel Cost
During the examination of Note 11: Salaries and Wages, it was observed that sixteen (16) MDA's Annual Personnel Budgets were not disclosed. This contravenes the provisions of IPSAS 24 (Presentation of Budget Information in Financial Statements) "*which requires a **comparison of budget amounts** and the actual amounts arising from execution of the budget to be included in the financial statements of entities which are required to, or elect to, make publicly available their approved budget(s) and for which they are, therefore, held publicly accountable.*" The table below refers.

MDAs With Undisclosed Personnel Budget

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
1.	LEGISLATIVE AIDES	0112005001	8,916,984,987.03		(8,916,984,987.03)

				-	
2.	HOUSE OF REPRESENTATIVES	0112003001	4,923,743,127.00	-	(4,923,743,127.00)
3.	FEDERAL HIGH COURT LAGOS	0318004001	4,052,639,567.91	-	(4,052,639,567.91)
4.	FEDERAL MEDICAL CENTRE, ABAKALIKI-EBONYI	0521027029	3,896,154,761.95	-	(3,896,154,761.95)
5.	HIGH COURT OF JUSTICE F.C.T. ABUJA	0318005001	2,163,697,588.96	-	(2,163,697,588.96)
6.	NATIONAL INDUSTRIAL COURT	0318008001	2,143,863,419.97	-	(2,143,863,419.97)
7.	SENATE	0112002001	1,856,510,517.00	-	(1,856,510,517.00)
8.	SUPREME COURT OF NIGERIA	0318002001	1,484,811,466.69	-	(1,484,811,466.69)
9.	NATIONAL ASSEMBLY COMMISSION	0112004001	786,646,862.57	-	(786,646,862.57)
10.	NATIONAL JUDICIAL INSTITUTE- ABUJA	0318009001	678,171,382.00	-	(678,171,382.00)
11.	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	0318010001	527,770,822.50	-	(527,770,822.50)
12.	GENERAL SERVICE OFFICE	0112008001	102,774,566.00	-	(102,774,566.00)
13.	NATIONAL SUGAR DEVELOPMENT COUNCIL	0222025001	90,946,687.56	-	(90,946,687.56)
14.	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	46,218,366.41	-	(46,218,366.41)
15.	TECHNOLOGY BUSINESS INCUBATOR CENTRE – ABA	0228011001	18,031,731.75	-	(18,031,731.75)
16.	FEDERAL INLAND REVENUE SERVICE	0222001001	51,278,342,976.26	-	(51,278,342,976.26)
	TOTAL		**82,967,308,831.56**	**-**	**(82,967,308,831.56)**

Risks

i) The incomplete disclosure of budgeted figures affects the usefulness of the information in the financial statements.

ii) The total Personnel Cost budget figure disclosed for 2017 may not be accurate.

Recommendation

The Accountant-General is required to ensure that all MDA personnel cost budgets are disclosed for purposes of completeness and accuracy of financial statements for the year under audit.

5(b) Grants and Contributions

Examination of Note 14 (Grants and Contributions), as well as the Statement of Financial Performance revealed the following:

1. The budgetary provision for Grants and Contribution was not disclosed in the notes to the accounts. This contravenes the provisions of IPSAS 24 (Presentation of Budget Information in Financial Statements).

2. The sum of ₦57,624,929,461.05 (Fifty-seven billion, six hundred and twenty-four million, nine hundred and twenty-nine thousand, four hundred and sixty-one naira, five kobo) was granted by the Federal Government of Nigeria as grants and contribution which represent transfers to domestic and foreign governments, public and private owned companies, academic institutions and internationals for 2017 The breakdown and details of grants and contributions were not presented for audit. See table below

Grants and Contributions for the Year 2017.

S/N	DETAILS	NCOA	AMOUNT
			₦
1	GRANT TO STATE GOVERNMENTS – CURRENT	22040101	4,300,663,266.83
2	GRANT TO STATE GOVERNMENTS – CAPITAL	22040102	46,606,567,224.79
3	GRANT TO LOCAL GOVERNMENTS –CURRENT	22040103	16,526,694.44
4	GRANT TO LOCAL GOVERNMENTS – CAPITAL	22040104	10,995,076.34
5	GRANTS TO GOVERNMENT OWNED COMPANIES – CURRENT	22040105	898,011,240.02
6	GRANT TO GOVERMENT OWNED COMPANIES – CAPITAL	22040106	200,000,000.00
7	GRANT TO PRIVATE COMPANIES – CURRENT	22040107	1,768,297,031.15
8	GRANT TO PRIVATE COMPANIES – CAPITAL	22040108	1,000,000.00
9	CONDITIONAL GRANTS SOCIAL SAFETY NETS (MDG)	22040109	402,267,793.94
10	GRANTS TO ACADEMIC INSTITUTIONS	22040110	700,000.00
11	CONTRIBUTIONS TO TRADITIONAL COUNCILS	22040111	17,000,000.00
12	GRANTS TO COMMUNITIES / NON-GOVERNMENTAL ORGANISATIONS (NGO)	22040114	986,872,292.98
13	GRANT TO FOREIGN INTERNATIONAL ORGANIZATIONS	22040202	1,321,299,375.85
14	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	22040203	1,002,923,229.71
15	EXTERNAL FINANCIAL OBLIGATIONS	22040204	91,806,235.00
	TOTAL		**57,624,929,461.05**

Risks

(i) Non disclosure of details of Federal Government Grants and Contributions will cast doubt on the authenticity and actual usage of such grants and contributions.

(ii) The incomplete disclosure of budgeted figures may result in extra-budgetary expenditures.

The Accountant-General was requested to disclose beneficiaries of grants and contributions for the year 2017. In his response, the Accountant-General stated that the list of beneficiaries of grants and contributions in the period under audit would be made available on Monday 18th March, 2019 but no list or details was received as at the time of this report.

Recommendation

The Accountant-General is required to disclose the budget and beneficiaries of grants and contributions for the year 2017.

Issue 6: Transfers to Other Government Entities Treated as an Expense: ₦359,000,901,022.99

We observed that the sum of ₦359,000,901,022.99 (Three hundred and fifty-nine billion, nine hundred and one thousand, twenty-two naira, ninety-nine kobo) was reflected in the Consolidated Statement of Financial Performance as Transfers to Other Government entities. The amount is yet to be retired. Lastly, it is unclear whether the transfers are all in respect of recurrent expenditures, in which case the costs are to be expensed, or in respect of capital expenditures in which case the assets procured should be capitalized within the financial statements.

The amount stated is material to the Financial Statements. As detailed information was not provided to Audit to address the risk of inaccuracies in the treatment of the transfers within the financial statements, we are unable to conclude that the balances stated are accurate.

Risks

(i) Double counting of recurrent and capital expenditure.

(ii) Misstatement of the year end bank balance.

Recommendation

The Accountant-General is required to address the unexplained transfers.

Issue 7: Unreconciled Cash and Cash Equivalents - ₦400,341,840,719.24

During audit of Note 25 (Cash and Cash Equivalents), we relied on third-party account balance confirmation provided by CBN alongside the balance contained in the Statement of Financial Position to arrive at the following findings:

There was a net overdrawn bank balance with MDAs in the sum of ₦400,341,840,719.24 (Four hundred billion, three hundred and forty-one million, eight hundred and forty thousand, seven hundred and nineteen naira, twenty-four kobo) as at 31st December, 2017 as reported in Note 25. A further examination of the notes revealed that 15 accounts had debit balances that means “assets” amounting to ₦2,595,778,779,855.57 (Two trillion, five hundred and ninety-five billion, seven hundred and seventy-eight million, seven hundred and seventy-nine

thousand, eight hundred and fifty-five naira, fifty-seven) while four accounts had ₦2,996,120,620,574.81 (Two trillion, nine hundred and ninety-six billion, one hundred and twenty million, six hundred and twenty thousand, five hundred and seventy-four naira, eighty-one kobo) as credit balances signifying "Liability". (See table below).

A: Schedule of Bank balances as at 31st December, 2017 reported in GPFS

Account Name	Debit Balance	Credit Balance
Description of Account	=N=	=N=
OAGF CASH BALANCE: CONSOLIDATED REVENUE FUND		2,976,332,631,846.06
OAGF CASH BALANCE: CAPITAL DEVELOPMENT FUND	393,636,024,071.40	
OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	108,173,696,303.00	
LMP CASH BALANCE: CAPITAL	300,531,309,121.41	
LMP CASH BALANCE: PERSONNEL	153,805,178,578.60	
LMP CASH BALANCE: OVERHEAD	2,053,806,069.62	
LMP CASH BALANCE: REVENUE	26,936,771,690.37	
LMP CASH BALANCE: AIDS & GRANTS	15,671,068,926.36	
LMP CASH BALANCE: LOANS	12,553,231,342.75	
LMP CASH BALANCE: OTHER FUND	1,090,044,567,033.69	
CASH TRANSFER – CAPITAL		3,775,000,000.00
CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES	235,801,965,008.58	
TRANSFER TO OUTSTATIONS	39,790,006,432.05	
INTER ACCOUNT TRANSFERS	3,407,989,390.66	
INTER-MDA CASH TRANSFER	179,784,512,854.33	
REVENUE REMITTANCE	473,487,375.04	
OAGF CASH IN TRANSIT: CONSOLIDATED REVENUE FUND	33,115,165,657.71	
OAGF CASH IN TRANSIT: CAPITAL DEVELOPMENT FUND		8,104,592,147.94
OAGF CASH IN TRANSIT: TSA SUB RECURRENT ACCOUNT		7,908,396,580.81
Total	2,595,778,779,855.57	2,996,120,620,574.81
Net Balance (Overdrawn)		**(400,341,840,719.24)**

Extracts from GPFS 2017.

The overdrawn balance of the Federal Government (per the CBN) as at 31st December, 2017 stood at ₦2,455,817,954,214.86. (See table below).

B: Accounts balances confirmation by Central Bank of Nigeria

Account Name	Account Number	Balance as at 31st Dec. 2017
		=N=

B: Accounts balances confirmation by Central Bank of Nigeria

Account Name	Account Number	Balance as at 31st Dec. 2017
OAGF Cash Transit: Consolidated Revenue Fund	0020054141107	(2,976,332,631,846.06)
OAGF Cash Transit: Capital Development Fund	0020054161221	393,636,024,071.40
FGN Revenue e-Collection Pool	0020054161043	18,707,533,860.61
OAGF Cash Transit: TSA Sub Recurrent Account	0020054161175	108,171,119,699.19
Net total		**(2,455,817,954,214.86)**

Source: CBN Bank Confirmation Letter dated February 18, 2019.

A comparison of the names of accounts listed in the financial statements (Table A) and those shown in the CBN accounts balances confirmation letter (Table B) indicate that there are nineteen (19) accounts while the CBN list acknowledged only four (4) accounts. From the four accounts, three were found to correspond with the financial statements, however there was a difference between the CBN figure and the balance in the financial statements in respect of OAGF Cash Transit – TSA recurrent account in the sum of ₦2,576,603.81 (Two million, five hundred and seventy-six thousand, six hundred and three naira, eighty-one kobo). See Table C below. There was also a TSA e-collection account in the CBN Statement but this was not shown in the financial statements.

C: Difference between balances shown in the Financial Statements and in the CBN confirmation letter

Account Name	Financial Statements	CBN	Difference
OAGF Cash Transit: Consolidated Revenue Fund	(2,976,332,631,846.06)	(2,976,332,631,846.06)	-
OAGF Cash Transit: Capital Development Fund	393,636,024,071.40	393,636,024,071.40	-
**FGN Revenue e-Collection Pool	Not indicated in the financial statements	18,707,533,860.61	
OAGF Cash Transit: TSA Sub Recurrent Account	108,173,696,303.00	108,171,119,699.19	2,576,603.81
		(2,455,817,954,214.86)	

****Account name not shown in the financial statements.

The overdrawn figure of ₦2,455,817,954,214.86 (Two trillion, four hundred and fifty-five billion, eighty hundred and seventeen million, nine hundred and fifty-four thousand, two hundred and fourteen naira, eighty-six kobo) shown by the CBN and the overdrawn balance shown by Office of the Accountant-General of the Federation in the financial statements ₦400,341,840,719.24 (Four hundred billion, three and forty-one million, eight hundred and forty thousand, seven hundred and nineteen naira, twenty-four kobo) are unreconciled resulting in two different year end balances.

Risk

The consolidated year-end cash and bank balance may be misstated.

Recommendation

The Accountant-General is required to reconcile the true position of the year-end bank account liability of the Federal Government as shown in the Financial Statement with the Central Bank of Nigeria.

Issue 8: Repeated Balances for Prepayments- ₦5,057,591,155.56

We examined Note 27 (Prepayments) and the prior year's audit report on Prepayments and noted that a number of MDAs had prepayment balances that have remained unchanged year on year (2016 and 2017); See table below:

List of MDAs with repeated Prepayment balances in 2016 and 2017

	2017	2016
	=N=	=N=
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,900,000.00	1,900,000.00
NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	78,685,000.00	78,685,000.00
NIGERIAN TELEVISION AUTHORITY	73,866,511.25	73,866,511.25
NEWS AGENCY OF NIGERIA	468,333.33	468,333.33
NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	143,132,019.00	143,132,019.00
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH – KADUNA	126,691.00	126,691.00
ENERGY COMMISSION OF NIGERIA	32,585.25	32,585.25
NATIONAL RURAL ELECTRIFICATION AGENCY	4,527,440,770.00	4,527,440,770.00
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	121,147,596.90	121,147,596.90
NATIONAL WATER RESOURCES INSTITUTE-KADUNA	42,065,966.00	42,065,966.00
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	35,339,524.00	35,339,524.00
FEDERAL POLYTECHNIC IDAH	422,007.00	422,007.00
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	71,000.00	71,000.00
NATIONAL INSTITUTE OF TRANSPORT TECHNOLOGY ZARIA-KADUNA	-12,872,926.50	-12,872,926.50
FEDERAL COLLEGE OF EDUCATION ONDO	0.36	0.36
FEDERAL COLLEGE OF EDUCATION UMUNZE	348,045.00	348,045.00
NATIONAL MATHEMATICAL CENTRE, SHEDA	11,180,555.78	11,180,555.78
FEDERAL UNIVERSITY DUTSE	19,150,447.00	19,150,447.00
FEDERAL UNIVERSITY DUTSIN-MA	58,123.89	58,123.89
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	10,316,609.30	10,316,609.30
UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,712,297.00	4,712,297.00
TOTAL	**5,057,591,155.56**	**5,057,591,155.56**

This issue was highlighted in the 2016 Auditor-General's Annual Report, where the Accountant-General was required to provide additional disclosures. This additional information was not received.

Risk

Prepayment amount stated may not be accurate and misleading.

Recommendation
The Accountant-General is required to investigate the reasons and ensure proper treatment of pre-payments in the Financial statements.

Issue 9: Unverified Balances on Property, Plant & Equipment (PPE)

Audit of Note 19 (Property Plant and Equipment) in order to ascertain the accuracy of the figures in the Statement of Financial Position and also to confirm compliance with IPSAS Disclosure requirements for PPE revealed the following:

(i) PPE worth ₦877,510,498,792.01 (Eight hundred and seventy-seven billion five hundred and ten million, four hundred and ninety-eight thousand, seven and ninety-two naira, one kobo) was reported acquired in 2017, being Additions during the year. The names and the administrative codes of the MDAs that had additional PPE during the year were not provided for audit.

(ii) The sum of ₦84,154,645,640.45 (Eighty-four billion, one hundred and fifty-four million, six hundred and forty-five thousand, six hundred and forty naira) was reported as part of PPE as at 31/12/2017. From the details provided, these items are not PPE components.
Refer to the table below:

Unusual Items in PPE Components Details of Analysis for PPE 1

S/N	NCOA	ITEMS	PPE CODE	AMOUNT
1	23050154	PAYMENT OF LOCAL CONTRACTORS' DEBTS	32010101	1,930,000,000.00
2	23050126	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	32010202	3,148,181,520.69
3	23050127	REFUND TO STATES FOR FEDERAL GOVERNMENT ROAD PROJECTS	32010202	655,661,511.42
4	23040101	TREE PLANTING	32010205	436,516,141.09
5	23040103	WILDLIFE CONSERVATION	32010205	154,541,293.89
6	23050122	NELMCO	32010207	6,449,153,265.86
7	23040102	EROSION & FLOOD CONTROL	32010208	2,496,961,682.86
8	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	32010215	369,283,561.32
9	23040105	WATER POLLUTION PREVENTION & CONTROL	32010215	19,169,322.00
10	23010135	KITTING OF ARMED FORCES PERSONNEL	32010901	454,953,733.63
11	23010136	BAAM SALATUTING AND CEREMONIALS	32010901	31,563,000.00

Unusual Items in PPE Components Details of Analysis for PPE 1

S/N	NCOA	ITEMS	PPE CODE	AMOUNT
12	23050149	FEDERAL INITIATIVE FOR NORTH EAST (PILOT COUNTERPART FUNDING CONTRIBUTION)	32011001	5,000,000,000.00
13	23050150	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH/ REFUND TO GAVI	32011001	2,000,000,000.00
14	23050152	CONDITIONAL GRANTS SDGs	32011001	52,335,656.45
15	23050103	MONITORING AND EVALUATION	32030109	7,463,278,661.60
16	23050171	GOVERNANCE/INSTITUTIONAL REFORM	32030109	4,347,784,472.32
17	23050104	ANNIVASARIES/CELEBRATIONS	32040102	371,907,421.81
18	23050105	GAS ROYALTY AND RECONCILIATION	32040102	13,902,560.99
19	23050111	OPERATION COST OF THE PROGRAMME	32040102	3,731,035,613.49
20	23050112	CAPITAL EXIGENCIES/ADJUSTMENT TO CAPITAL COST	32040102	24,220,500.00
21	23050119	SPECIAL INTERVENTION	32040103	43,855,369,745.22
22	23050175	CONTINGENCY (CAPITAL)	32040103	1,139,998,641.49
23	23050178	REFORM COMMUNICATIONS	32040103	9,121,313.10
24	23050179	GRANT & DONOR FUNDED PROJECTS	32040103	- 293,978.75
				84,154,645,640.48

Risk

Unexplained adjustments and material unusual items included within the year-end balance for PPE indicate that the year-end balance may be inaccurate.

Recommendation

The Accountant-General is required to:

(i) Substantiate the balance shown as additions in 2017.

(ii) Review all items classified as PPE and remove those that are not PPE in nature.

Issue 10: Irregularities in the Disclosure of Intangible Assets - ₦4,152,602,677.67

We examined the notes to the accounts (Note 20) Intangible Asset to confirm the accuracy of the figures in the Statement of Financial Position and also to confirm

compliance with IPSAS Disclosure requirements for Intangible Assets.

(i) The sum of ₦999,280,813.18 (Nine hundred and ninety-nine million, two hundred and eighty thousand, eight hundred and thirteen naira, eighteen kobo) was the value of intangible assets acquired in 2017 under NCOA Code 320301, for copyright as reported in the Trial Balance, while the sum of ₦5,151,883,490.85 (Five billion, one hundred and fifty-one million, eight hundred and eighty-three thousand, four hundred and ninety naira, eighty-five kobo) was reported in Note 20 attached to the financial statement as intangible assets acquired in 2017. Hence, there is a discrepancy of ₦4,152,602,677.67 (Four billion, one hundred and fifty-two million, six hundred and two thousand, six hundred and seventy-seven naira, sixty-seven kobo).

(ii). The names and the administrative codes of the MDA that had additional intangible assets during the year were not attached to the note made available.

Risks

1. Unexplained differences between the figures in the Trial Balance the Statement of Financial Position indicate a risk of financial misstatement.

2. Unsubstantiated balances for intangible assets limit the scope of the audit exercise.

Recommendation

The Accountant-General is required to:

(i) Resolve the difference between the Consolidated Trial Balance and the Notes 20 to the Consolidated Statement of Financial Position.

(ii) Substantiate the Intangible assets acquired in 2017.

Issue 11: Failure to Repay Short-Term Loans and Debts - ₦910,039,557,742

Audit of Note 32 (Short-Term Loans) showed that the balances remained unpaid throughout the year. Specifically, no inflows or outflows were recorded on these balances that were meant to be short-term.

Schedule of Short-Term Loans with unchanged opening and closing balances

DETAILS	Opening Balance (₦)	Closing Balance (₦)
INTERNAL LOANS FROM OTHER FUNDS	390,288,085,669	390,288,085,669
10% RICE LEVY ACCOUNTS	47,678,000,000	47,678,000,000
FGN DEVELOPMENT OF NATURAL RESOURCES - 2015	32,073,466,988	32,073,466,988
FGN STABILISATION ACCOUNTS-2015	17,000,000,000	17,000,000,000
NSA -NATURAL RESOURCES	1,153,947,589	1,153,947,589

Schedule of Short-Term Loans with unchanged opening and closing balances

DETAILS	Opening Balance (₦)	Closing Balance (₦)
FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES	40,000,000,000	40,000,000,000
MINISTRY OF DEFENCE - STABILISATION	14,374,728,817	14,374,728,817
10% RICE LEVY ACCOUNTS - NYSC	11,292,018,400	11,292,018,400
10 % RICE LEVY – ONSA	839,367,280	839,367,280
10 % RICE LEVY – MOD	778,392,990	778,392,990
FEDERAL COLLEGE OF EDUCATION BICHI	173,862,256	173,862,256
FEDERAL COLLEGE OF EDUCATION ONDO	22,954,461	22,954,461
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,475,514,375	1,475,514,375
UNIVERSITY OF ILORIN	44,025,430	44,025,430
UNIVERSITY OF ABUJA	6,000,000	6,000,000
LOANS FROM OTHER PUBLIC FUNDS (2004-2015)	352,839,193,487	352,839,193,487
Total	**910,039,557,742**	**910,039,557,742**

Risk

The amount of debts may not be a correct reflection of the Federal Government's short-term indebtedness.

Recommendation

The Accountant-General is required to ensure the actual position of the above loans and ensure proper treatment in the books. Evidence of efforts made to be forwarded to my Office for confirmation.

Issue 12: Inaccurate Disclosure on Current Portion of Borrowings - ₦8,368,005,692.56

We examined Note 36 (Current Portion of Borrowings) in order to ascertain completeness and accuracy and observed that the Federal Government's current portion of borrowing for the period under audit was stated to be ₦8,368,005,692.56 (Eight billion, three hundred and sixty-eighty million, five thousand, six hundred and ninety-two naira, fifty-six kobo) This amount is made up of ₦2,518,918,218.06 (Two billion, five hundred and eighteen million, nine hundred and eighteen thousand, two hundred and eighteen naira, six kobo) brought forward from 2016 and additional borrowing of ₦5,849,087,474.50 (Five billion, eight hundred and forty-nine million, eighty-seven thousand, four hundred and seventy-four naira, fifty kobo). The brought forward balance is disclosed as representing borrowing by Federal Ministry of Industry, Trade and Investment (FMITI), while the balance incurred in 2017 was unsubstantiated.

We sought confirmation from FMITI of the balance attributed to them and they responded by stating that the balance is incorrect and should be a nil balance.

Risk
Inaccurate disclosures undermine the financial statements.

Recommendation
The Accountant-General is required to ascertain the accurate balances for the current portion of borrowing.

Issue 13: Irregularities on Disclosure of Public Funds

We reviewed the figures in Note 37 – Public Funds, and the Statement of Financial position, to ensure compliance with the IPSAS Disclosure requirements. We also compared the balances disclosed for Public Fund with the records of the Federation Account Allocation Committee (FAAC).

The following were observed:

We identified discrepancies between the Consolidated Trial Balance provided to audit and Note 37 as shown below.

S/N	Consolidated Trial Balance (CTB)		Amount	Note 37	Amount
1	42010101	STABILIZATION FUND	0.00	STABILIZATION FUND	21,003,207,061.42
2	42010102	ECOLOGICAL FUND	0.00	ECOLOGICAL FUND	41,204,018,147.99
3	42010103	DEVELOPMENT OF NATURAL RESOURCES	0.00	DEVELOPMENT OF NATURAL RESOURCES	70,436,384,073.65
4	42010104	TERTIARY EDUCATION TRUST FUND	70,321,755,284.81	TERTIARY EDUCATION TRUST FUND	175,227,764,372.36
5	42010113	STEEL POOL LEVY FUND	350,188,890.97	STEEL POOL LEVY ACCOUNT	369,627,436.91
6	42010117	SUGAR DEVELOPMENT FUND	3,979,313,009.74	SUGAR DEVELOPMENT FUND	10,390,003,771.77
7	42010118	NATIONAL AUTOMOTIVE COUNCIL FUND	-2,574,954,159.45	NATIONAL AUTOMOTIVE COUNCIL FUND	2,674,374,983.03
8	42010119	RICE LEVY FUND	-5,981,346,857.24	RICE LEVY	191,120,881.53
9	42010120	PORT LEVY FUND	1,328,739,571.76	PORT LEVY	36,898,542,650.95
10	42010122	CISS LEVY	8,313,815,427.71	CISS LEVY	57,576,138,257.34
11	42010123	NESS LEVY	-24,297,548.39	NESS LEVY	3,837,423,412.41

S/N	Consolidated Trial Balance (CTB)		Amount	Note 37	Amount
12	42010125	CIGARETTE LEVY	1,890,022,055.27	CIGARETTE LEVY	1,967,706,654.85
13	42010126	CUSTOMS TEXTILE LEVY	8,227,714.41	CUSTOM TEXTILE LEVY	8,343,163.31
14	42010129	HUSK BROWN RICE LEVY	25,975.81	CEMENT LEVY	1,389,549.01
15	42010130	LEVY ON SANITARY POOL ACCOUNT	467,826,325.83	HUSK BROWN RICE LEVY	32,388.28
16	42010131	LEVY ON WINES / SPIRIT	-12,453.60	LEVY ON SANITORY POOL ACCOUNT	523,069,490.06
17	42010133	CONSOLIDATED POOL ACCOUNT	25,780,648,462.31	CONSOLIDATED POOL ACCOUNT	107,754,402,390.35
18	42010135	WHEAT FLOUR LEVY ACCOUNT	-220,655,182.21	MOFI OPTIONAL ACCOUNT	1,315,755,889.37
19	42010136	WHEAT GRAIN LEVY ACCOUNT	20,820,614,634.11	WHEAT FLOUR LEVY	11,606,919.87
20	42010137	SOLID MINERALS POOL LEVY	3,485,851,461.64	WHEAT GRAIN LEVY	60,834,686,775.54
21	42010138	CUSTOM 40% POLISHED RICE	46,675.99	NITDA POOL ACCOUNT	10,133,956,550.38
22	42010140	NITDA POOL ACCOUNT	1,983,956,550.38	SOLID MINERALS REVENUE POOL A/C	3,783,915,179.64
23	42010208	35% NAC LEVY POOL A/C	1,233,620,091.96	35% NAC LEVY POOL ACCOUNT	1,233,620,091.96
		TOTAL	131,163,385,931.81	TOTAL	607,377,090,091.98

Bank statements for the above public funds were not provided. Audit could therefore not determine the true position of the Funds/Accounts.

There were nil entries for some Public Funds without adequate explanation as to why the aforementioned funds had no inflows; it is unusual that Funds and Accounts such as the FGN Signature Bonuses, IPPIS Operation Account, Petroleum Technology Development Fund, Pension Bond Redemption Fund etc, were not funded in 2017 considering their source of funding. The table below refers.

The under listed public funds had no inflows for 2017

S/N	**FUNDS WITHOUT INFLOWS FOR 2017**
1	PETROLUEM TECHNOLOGY DEVELOPMENT FUND
2	POLICE REWARD FUND
3	PRISON REWARD FUND
4	ARMED FORCES REWARD FUND

S/N	**FUNDS WITHOUT INFLOWS FOR 2017**
5	NIGERIAN EX-SERVICEMEN REWARD FUND
6	COCOA LEVY FUND
7	FERTILIZER REVOLVING FUND
8	SINKING FUND
9	NATIONAL ECONOMIC RECONSTRUCTION FUND
10	NATIONAL HOUSING FUND
11	SOCIAL INSURANCE TRUST FUND
12	ECOWAS LEVY
13	SERVICE CHARGE POOL ACCOUNT
14	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY
15	LEVY ON WINES& SPIRIT.
16	PENSION BOND REDEMPTION FUND
17	POLICE EQUIPMENT FUND
18	CHEQUE OPERATIONAL ACCOUNT
19	MONETISATION (Motor Vehicle)
20	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$
21	FGN SIGNATURE BONUSES ACCOUNT
22	40% POLISHED RICE LEVY POOL A/C
23	IPPIS OPERATION ACCOUNT

Furthermore, the under listed Funds/Accounts had no recorded outflows which is unexpected considering the nature and importance of the funds. Table below refers.

S/no	**Funds**	**Balances as at year end (2017)**	**Outflows**
1	FGN Signature Bonuses Account	55,640,988,176.15	Nil
2	Pension Bond Redemption Fund	589,429,549,635.02	Nil
3	Police Equipment Fund	55,952,940.36	Nil
4	Implementation Comm. On FGN Landed Property	171,519,906.33	Nil
5	35% NAC Levy pool Account	2,348,587,554.95	Nil

Examination and comparison of inflows of the under listed Public Funds in Note 37 with extract from the FAAC file for 2017 revealed discrepancies amounting to ₦4,679,748,071.08. See table below:

Fund	**Figures from Note 37 (₦)**	**Figures in FAAC File (₦)**	**Variance (₦)**
Ecological Fund	41,204,018,147.69	40,240,207,928.20	963,810,219.49
Dev. Of Natural Resources	70,436,384,073.65	67,603,549,319.38	2,832,834,754.27
Stabilization Funds	21,003,207,061.42	20,120,103,964.10	883,103,097.32
TOTAL Variance			**4,679,748,071.08**

Recommendation
The Accountant-General is required to ensure that public funds are accurately disclosed in the Financial Statements.

Issue 14: Inaccurate Disclosure on Capital Grants - ₦74,595,495,714.39

We examined the notes to the accounts (Note 40) Capital Grants, to confirm the accuracy of the figures in the Statement of Financial Position and compliance with IPSAS disclosure requirements.

The following were observed:

We noted that balances stated as granted by Treasury for the year were netted off against grants received from other sources in order to arrive at the year-end total. The reasons for the net-off are unclear. Table below refers. Our expectation is that grants received from other sources add to, rather than reduce the total grants for the year.

Furthermore, the Grant "**Received from Other Sources by the MDA for the Year**" was not disclosed.

Opening Balance 2017	Granted by Treasury for the Year	Received from Other Sources by the MDA for the Year	2017 (Figure in Statement of Financial Position)
₦	₦	₦	₦
1,025,786,888,795.55	2,085,270,518,483.83	1,217,031,075,011.16	1,894,026,332,268.22

We noted that the Statement of Changes in Net Assets did not disclose the movement in Capital Grants during 2017. We tried to reconcile the closing balances for 2016 and 2017 to determine the movement during the year, and we found that there was a movement of ₦868,239,443,472.67 (Eight hundred and sixty-eight billion, two hundred and thirty-nine million, four hundred and forty-three thousand, four hundred and seventy-two naira, sixty-seven kobo). We observed that the Transfers to government entities (Capital Supplementation) in Note 18 shows ₦1,142,435,579,296.77 (One trillion, one hundred and forty-two billion, four hundred and thirty-five million, five hundred and seventy-nine thousand, two hundred and ninety-six naira, seventy-seven kobo) as Capital Transfer to Government entities during the year, bringing the total capital grant by Treasury for the year to the sum of ₦2,010,675,022,769.44 (Two trillion, ten billion, six hundred and seventy-five million, twenty-two thousand, seven hundred and sixty-nine naira, forty-four kobo) However, the total shown in Note 40 as capital grant by Treasury for the year was ₦2,085,270,518,483.83 (Two trillion, eighty-five billion, two hundred and seventy million, five hundred and eighteen thousand, four hundred and eighty-three naira, eighty-three kobo): See table above. The difference of ₦74,595,495,714.39 Seventy-four billion, five hundred and ninety-five million, four hundred and ninety-five, thousand, seven hundred and fourteen naira, thirty-nine kobo) between the two (2) balances is unexplained.

Furthermore, we requested for a breakdown of Grants received from other sources and this was not provided.

Risk

Errors in the calculation of Reserve balances can undermine the Financial Statements.

Recommendation

The Accountant-General is required to revisit the calculations of Capital Grant, and Reserve, and make appropriate corrections.

Issue 15: Inaccurate Disclosure on Accumulated Deficits

We examined Note 41 (Accumulated Surplus), to confirm the accuracy and completeness of the figures. Comparison was also made with the figure shown as Deficit from Ordinary Activities within the Statement of Financial Performance.

The following issues were observed:

The Transitional Reserve balances of ₦9,747,262,271,984.00 (Nine trillion, seven hundred and forty-seven billion, two hundred and sixty-two million, two hundred and seventy-one thousand, nine hundred and eighty-four naira) and ₦5,952,153,054,507.57 (Five trillion, nine hundred and fifty-two billion, one hundred and fifty-three million, fifty-four thousand, five hundred and seven naira, fifty-seven kobo) respectively for 2016 and 2017 were found to be unsubstantiated. We requested for evidence to substantiate the balances but none was provided.

ACCUMULATED DEFICIT

	2017	2016
	₦	₦
Accumulated surplus/(deficit) brought forward	(4,977,393,108,677.75)	NO BALANCE REPORTED
Surplus/(deficit) for the Year	(2,180,059,121,141.79)	(4,977,393,108,677.75)
Prior year adjustment	(231,381,492,771.99)	115,600,900,607.95
Transitional Reserves	(12,045,541,018,772.00)	(9,747,262,271,984.00)
Carried forward surplus/(deficit)	(19,021,998,399,889.90)	(14,609,054,480,053.80)

The amount for accumulated deficit was further misstated by ₦50,386,644,070.40, (Fifty billion, three hundred and eighty-six million, six hundred and forty-four thousand, seventy naira, forty kobo) as the Net deficit for the year 2017 as shown in the statement of financial performance was ₦2,180,059,121,141.79 (Two trillion, one hundred and eighty billion, fifty-nine million, one hundred and twenty-one thousand, one hundred forty-one naira, seventy-nine kobo) as against the ₦2,230,445,765,212.18 (Two trillion, two hundred and thirty billion, four hundred and forty-five million, seven hundred and sixty-five thousand, two hundred and twelve naira, eighteen kobo) reported in note 41.

Risk
Errors in the calculation of Reserve balances can undermine the Financial Statements.

Recommendation
The Accountant-General is required to revisit the calculations for the Accumulated Deficit and make appropriate corrections.

Issue 16: Unsubstantiated Balances in the Statement of Financial Position ₦251,364,767,509.74

We examined balances within the notes to the Accounts and compared them with those contained in the Statement of Financial Position to ensure compliance with the IPSAS Disclosure requirements and observed the following:

1. There was inadequate disclosure for the components listed below. The total amounts for which disclosures of supporting information within the Notes were inadequate amounted to ₦251,364,767,509.74 (Two hundred and fifty-one trillion, three hundred and sixty-four million, seven hundred and sixty-seven thousand, five hundred and nine naira, seventy-four kobo) for the year under audit.

2. Lump sum entries were also made as single figures for 2017 without a breakdown and details for the 2017 transactions were not provided. See table below.

Table Showing Inadequately Disclosed Components.

COMPONENTS	NOTE	AMOUNT	ACCOUNTANT GENERAL'S REMARKS
Receivables	26	55,576,332,057.28	Transactions in 2017
Inventories	28	48,998,170,075.70	Transactions in 2017
Long-Term Loans	29	282,331,101.51	Transactions in 2017
Deposits	31	29,543,632.00	Transactions in 2017
Unremitted Deductions	33	722,214,262.11	Transactions in 2017
Payables	34	67,795,397,496.64	Transactions in 2017
Current Portion of Borrowing	36	5,849,087,474.50	Transactions in 2017
Long-Term Provision	38	72,111,691,410.00	Transactions in 2017
Total		**251,364,767,509.74**	

Risk
Balances within the Financial Statements may not be substantiated.

Recommendation
The Accountant-General is required to fully substantiate the balances listed above.

SECTION 5

FEDERATION ACCOUNT

FEDERATION ACCOUNT

Issue 1: Unauthorized Deductions from the Federation Account by Revenue-Collecting Agencies (₦1,555,385,857,565.09)

The total revenue inflows to the Federation Account from the various Collecting Agencies as per Central Bank of Nigeria (CBN) Component Statements for the period under audit amounted to ₦6,422,596,646,680.26 (Six trillion, four hundred and twenty-two billion, five hundred and ninety-six million, six hundred and forty-six thousand, six hundred and eighty naira, twenty –six kobo) as analysed below:

Table 1: Summary Of 2017 Gross Collections Remitted to the Federation Account

S/N	COLLECTING AGENCIES	TOTAL REVENUE COLLECTED	OTHER DEDUCTIONS BEFORE PAYMENT TO FEDERATION ACCOUNT	AMOUNTS PAID TO PPT/ROYALTY ACCOUNT	AMOUNT PAID INTO FEDERATION ACCOUNT
		A	B	C	D =A-B-C
		₦	₦	₦	₦
1	NNPC	2,407,699,164,056.12	1,332,077,481,384.22	0	1,075,621,682,671.90
2	DPR	733,054,301,173.04	0	26,770,904,031.24	706,283,397,141.80
3	FIRS	2,653,810,173,226.72	0	196,537,472,149.63	2,457,272,701,077.09
4	NCS	628,033,008,224.38	0	0	628,033,008,224.38
	TOTAL	**6,422,596,646,680.26**	**1,332,077,481,384.22**	**223,308,376,180.87**	**4,867,210,789,115.17**

Findings:

(i) From the total revenue of ₦2,407,699,164,056.12 (Two trillion, four hundred and seven billion, six hundred and ninety-nine million, one hundred and sixty –four thousand, fifty-six naira, twelve kobo) payable to the Federation Account by NNPC, the Corporation deducted the sum of ₦1,332,077,481,384.22 (One trillion, three hundred and thirty-two billion, seventy-seven million, four hundred and eighty-one thousand, three hundred and eighty-four naira, twenty-two kobo) for Joint Venture Cash Call (JVC) before paying the resulting net figure of ₦1,075,621,682,671.90 (One trillion, seventy five billion, six hundred and twenty-one million, six hundred and eighty-two thousand, six hundred and seventy-one naira, ninety kobo) into the Federation Account.

(ii) Department of Petroleum Resources (DPR) collected the sum of ₦733,054,301,173.04 (Seven hundred and thirty-three billion, fifty-four million, three hundred and one thousand, one hundred and seventy-three naira, four kobo) but paid a net figure of ₦706,283,397,141.80 (Seven hundred and six billion, two hundred and eighty-three million, three hundred and ninety seven thousand, one hundred and forty-one naira, eighty kobo.) to the Federation Account after deducting excess proceeds on Royalty of ₦26,770,904,031.24 (Twenty-six billion, seven hundred and seventy million, nine hundred and four thousand, thirty-one naira, twenty-four kobo).

(iii) The total amount of ₦2,653,810,173,226.72 (Two trillion, six hundred and fifty-three billion, eight hundred and ten million, one hundred and seventy-three thousand, two hundred and twenty-six naira, seventy-two kobo) was generated by FIRS for the period under audit; however, the actual amount paid into the Federation Account was ₦2,457,272,701,077.09 (Two trillion, four hundred and fifty-seven billion, two hundred and seventy-two million, seven hundred and one thousand, seventy-seven naira, nine kobo) after deducting ₦196,537,472,149.63 (One hundred and ninety-six billion, five hundred and thirty-seven million, four hundred and seventy-two thousand, one hundred and forty-nine naira, sixty-three kobo) being the total excess proceeds on royalty.

(iv) Nigeria Customs Service (NCS) had a total collection of ₦628,033,008,224.38 (Six hundred and twenty-eight billion, thirty-three million, eight thousand, two hundred and twenty-four naira, thirty-eight kobo) for the period under audit. The breakdown of this amount is shown in the table below:

Table 2: Breakdown of Nigeria Customs Service 2017 Total Collection

S/N	COMPONENTS	AMOUNT (₦)
1.	IMPORT DUTY	531,795,606,576.50
2.	EXCISE DUTY	45,630,683,045.90
3.	FEES	2,133,137,790.44
4.	CUSTOMS PENALTY CHARGES	3,565.82
5.	CET LEVY	48,470,003,171.86
6.	AUCTION SALES	3,574,073.86
	TOTAL	**628,033,008,224.38**

These Collecting Agencies made deductions from the revenue collected by them. This act contravenes the provisions of Section 162 (1) of the 1999 Constitution which stipulates 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."* This has been a regular subject of my reports which has been ignored over the years.

Risk

Reduction in funds available for allocation to the three (3) Tiers of the Federation.

Recommendation

The Accountant-General is required to ensure that all deductions made at source contrary to Section 162 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) are stopped. Any payment to be made from Federation Account Revenues should be made by the Federation Account Allocation Committee (FAAC) and not by any collecting Agency. Defaulting Agencies should be appropriately sanctioned.

Issue 2: Under-distribution of Non-Mineral Revenues - ₦175,172,208,105.56

Re-computation of Non-mineral revenue generated and actual distribution between the Federal, State and Local Governments (as shown in Table 3 below) revealed that a total of ₦1,879,493,144,679.27 (One trillion, eight hundred and seventy-nine billion, four hundred and ninety-three million, one hundred and forty-four thousand, six hundred and seventy nine naira, twenty-seven kobo) was meant to be shared among the three (3) tiers of government but documents submitted showed that ₦1,704,320,936,573.71 (One trillion, seven hundred and four billion, three hundred and twenty million, nine hundred and thirty-six thousand, five hundred and seventy-three naira, seventy-one kobo) was the actual amount shared (as seen in Table 4 below), thereby leading to a difference of ₦175,172,208,105.56 (One hundred and seventy-five billion, one hundred and seventy-two million, two hundred and eight thousand, one hundred and five naira, fifty-six kobo).

Table 3: Details of Non-Mineral Revenues Generated and Shared

MONTHS	NCS	COMPANY	OTHER TAXES	TOTAL	AUDIT COMPUTATION		
	COLLECTIONS	INCOME TAX			FG-52.68%	SGs-26.72%	LGCs-20.60%
	₦	₦	₦	₦	₦	₦	₦
JANUARY	50,993,067,399.05	36,175,886,506.56	24,551,676,141.43	111,720,630,047.04	58,854,427,908.78	29,851,752,348.57	23,014,449,789.69
FEBRUARY	51,228,657,408.34	59,022,316,113.80	17,335,216,658.37	127,586,190,180.51	67,212,404,987.09	34,091,030,016.23	26,282,755,177.19
MARCH	41,948,456,868.80	29,062,080,327.40	11,680,159,901.43	82,690,697,097.63	43,561,459,231.03	22,094,954,264.49	17,034,283,602.11
APRIL	54,809,684,659.77	40,671,279,642.89	15,095,768,422.74	110,576,732,725.40	58,251,822,799.74	29,546,102,984.23	22,778,806,941.43
MAY	43,468,798,218.26	46,328,069,953.26	10,234,005,910.91	100,030,874,082.43	52,696,264,466.62	26,728,249,554.83	20,606,360,060.98
JUNE	52,389,183,156.19	77,447,135,448.13	42,892,154,872.06	172,728,473,476.38	90,993,359,827.36	46,153,048,112.89	35,582,065,536.13
JULY	54,003,475,932.22	185,876,522,489.84	98,972,094,594.56	338,852,093,016.62	178,507,282,601.16	90,541,279,254.04	69,803,531,161.42
AUGUST	51,845,657,237.10	42,416,306,036.65	47,925,470,168.54	142,187,433,442.29	74,904,339,937.40	37,992,482,215.78	29,290,611,289.11
SEPTEMBER	58,297,776,022.34	105,747,817,111.08	62,463,331,442.38	226,508,924,575.80	119,324,901,466.53	60,523,184,646.65	46,660,838,462.61
OCTOBER	50,815,222,367.52	63,720,707,520.32	33,799,899,436.64	148,335,829,324.48	78,143,314,888.14	39,635,333,595.50	30,557,180,840.84
NOVEMBER	57,853,600,881.53	47,192,570,972.38	19,766,325,036.78	124,812,496,890.69	65,751,223,362.02	33,349,899,169.19	25,711,374,359.48
DECEMBER	60,379,428,073.26	69,979,467,148.73	63,103,874,598.01	193,462,769,820.00	101,916,187,141.18	51,693,252,095.90	39,853,330,582.92
TOTAL	**628,033,008,224.38**	**803,640,159,271.04**	**447,819,977,183.85**	**1,879,493,144,679.27**	**990,116,988,617.04**	**502,200,568,258.30**	**387,175,587,803.93**

Table 4: Summary of Non-Mineral Revenues Shared

BENEFICIARIES	RATES	AUDIT COMPUTATION	FAAC COMPUTATION	TOTAL VARIANCE
	%	₦	₦	₦
FEDERAL GOVERNMENT	52.68	990,116,988,617.04	897,836,269,387.04	92,280,719,230.00
STATE GOVERNMENTS	26.72	502,200,568,258.30	455,394,554,252.49	46,806,014,005.81
LOCAL GOVERNMENT COUNCILS	20.60	387,175,587,803.93	351,090,112,934.18	36,085,474,869.75
TOTAL	**100.00**	**1,879,493,144,679.27**	**1,704,320,936,573.71**	**175,172,208,105.56**

Risk

Revenues due to the three tiers of government are not made available when due.

Recommendation

FAAC is hereby required to share the balance of ₦175,172,208,105.56 (One hundred and seventy-five billion, one hundred and seventy-two million, two hundred and eight thousand, one hundred and five naira, fifty-six kobo) to the three (3) Tiers of government or provide appropriate explanation relating to the use of the money.

Issue 3: Under-distribution of Mineral Revenues - ₦199,568,117,673.99

The total mineral revenue generated for the period under audit was ₦2,987,717,644,435.90 (Two trillion, nine hundred and eighty-seven billion, seven hundred and seventeen million, six hundred and forty-four thousand, four hundred and thirty-five naira, ninety kobo) but after deduction of total cost of collection in favour of FIRS, NCS and DPR which amounted to ₦121,827,852,916.59, (One hundred and twenty-one billion, eight hundred and twenty-seven million, eight hundred and fifty-two thousand, nine hundred and sixteen naira, fifty-nine kobo) the actual amount available for distribution in respect of mineral revenue was ₦2,865,889,791,519.51 (Two trillion, eight hundred and sixty-five billion, eight hundred and eighty-nine million, seven hundred and ninety-one thousand, five hundred and nineteen naira, fifty one kobo).

It was however observed that ₦2,666,321,673,845.32 (Two trillion, six hundred and sixty-six billion, three hundred and twenty-one million, six hundred and seventy-three thousand, eight hundred and forty-five naira, thirty-two kobo) was distributed, thereby leading to a variance of ₦199,568,117,673.99 (One hundred and ninety-nine billion, five hundred and sixty-eight million, one hundred and seventeen thousand, six hundred and seventy-three naira, ninety nine kobo); See table below and Annexures 1(a)-(d).

Table 5: Summary of Under-Distribution of Mineral Revenues for the Period 2017

THREE (3) TIERS OF GOVERNMENT	RATES	FAAC TOTAL ALLOCATION (₦)	AUDIT TOTAL ALLOCATION (₦)	VARIANCE (₦)
FEDERAL GOVERNMENT	45.8316%	1,222,017,884,270.10	1,313,483,145,689.96	91,465,261,419.86
STATE GOVERNMENT	23.2464%	619,823,801,588.78	666,216,204,495.75	46,392,402,906.97
LOCAL GOVERNMENT COUNCILS	17.922%	477,858,170,386.55	513,624,768,436.09	35,766,598,049.54
DERIVATION	13%	346,621,817,599.89	372,565,672,897.51	25,943,855,297.62
TOTAL		**2,666,321,673,845.32**	**2,865,889,791,519.31**	**199,568,117,673.99**

Extracts from FAAC files for the period under review

Risk

Revenues due to the three tiers of government are not made available when due.

Recommendation

The FAAC is hereby required to distribute the balance of ₦199,568,117,673.99 (One hundred and ninety-nine billion, five hundred and sixty-eight million, one hundred and seventeen thousand, six hundred and seventy-three naira, ninety-nine kobo) of revenue to the three tiers of Government; or provide acceptable evidence and explanation on the utilization of above variance.

Issue 4: Omission in the Federation Account Transcript Statement - ₦22,259,485,631.84

Examination of Federation Account transcript statement revealed that revenue collected for the month of March, 2017 shared in April 2017 amounting to ₦22,259,485,631.84 (Twenty-two billion, two hundred and fifty-nine million, four hundred and eighty-five thousand, six hundred and thirty-one naira, eighty-four kobo) being excess proceeds on PPT from oil did not reflect in the transcript for the period.

Risk
The figures reported in the transcript may not be accurate and reliable.

Recommendation.
The Accountant-General is required to reconcile the sum of ₦22,259,485,631.84 not reflected in the transcript for the month of April 2017.

Issue 5: Over-payment of Statutory Allocation to National Emergency Management Agency (NEMA)-₦30,000,000.00

Examination of FAAC records revealed that the National Emergency Management Agency (NEMA) was overpaid the sum of ₦30,000,000.00 (Thirty million naira) in the month of July 2017. Details are contained in the table below.

Table 6: Details of NEMA Overpayment

MONTH	SHARE OF DERIVATION AND ECOLOGY	20% AS PER AUDIT COMPUTATION	20% AS PER FAAC COMPUTATION	DISCREPANCIES
	₦	₦	₦	₦
JULY	5,218,162,291.80	1,043,632,458.36	1,073,632,458.36	30,000,000.00
TOTAL				**30,000,000.00**

Risk
The overpayment to NEMA resulted to a reduction in the funds available for distribution.

Recommendation
FAAC is required to recover the sum of ₦30,000,000.00 from NEMA and pay back to the Federation Account or the Consolidated Revenue Fund Account.

Issue 6: Underpayment of Cost of Collection-₦1,515,035,124.24

Re-computation of cost of collection figures paid to relevant Collecting Agencies during the period under audit showed that Federal Inland Revenue Service (FIRS) and Nigeria Customs Service (NCS) were underpaid to the tune of ₦1,479,999,959.99 (One billion, four hundred and seventy-nine million, nine hundred and ninety-nine thousand, nine hundred and fifty-nine naira, ninety nine kobo) and ₦35,035,164.25 (Thirty five million, thirty five thousand, one hundred and sixty-four naira, twenty-five kobo) respectively, thereby having a total underpayment of ₦1,515,035,124.24 (One billion, five hundred and fifteen million, thirty five thousand, one hundred and twenty-four naira, twenty-four kobo). Refer to the tables below for details.

Table 7: Details of NCS Cost of Collection Underpayment.

MONTHS	REVENUE	7% COST OF COLLECTION AS PER AUDIT COMPUTATION	7% COST OF COLLECTION AS PER FAAC FILES	VARIANCE
	₦	₦	₦	₦
JANUARY	50,993,067,399.05	3,569,514,717.93	3,563,950,643.33	5,564,074.60
MAY	43,468,798,218.26	3,042,815,875.28	3,013,344,785.63	29,471,089.65
TOTAL	**94,461,865,617.31**	**6,612,330,593.21**	**6,577,295,428.96**	**35,035,164.25**

Table 8: Details of FIRS Cost of Collection Underpayment.

MONTHS	OTHER TAXES	4% COST OF COLLECTION AS PER AUDIT COMPUTATION	4% COST OF COLLECTION AS PER FAAC FILES	DISCREPANCIES
	₦	₦	₦	₦
MARCH	11,680,159,901.43	1,629,689,609.15	1,379,689,609.15	250,000,000.00
APRIL	15,095,768,422.74	2,230,681,922.63	1,980,681,922.63	250,000,000.00
MAY	10,234,005,910.91	2,262,482,994.57	2,012,483,034.57	249,999,960.00
JUNE	42,892,154,872.06	4,813,571,612.81	4,563,571,612.81	250,000,000.00
JULY	98,972,094,594.56	11,393,944,683.38	11,313,944,683.38	80,000,000.00
AUGUST	47,925,470,168.54	3,613,671,048.21	3,533,671,048.21	80,000,000.00
SEPTEMBER	62,463,331,442.38	6,728,445,942.14	6,648,445,942.14	80,000,000.00
OCTOBER	33,799,899,436.64	3,900,824,278.28	3,820,824,278.28	80,000,000.00
NOVEMBER	19,766,325,036.78	2,678,355,840.37	2,598,355,840.37	80,000,000.00
DECEMBER	63,103,874,598.01	5,323,333,669.87	5,243,333,669.87	80,000,000.00
TOTAL	**447,819,977,183.85**	**50,058,405,418.20**	**48,578,405,458.21**	**1,479,999,959.99**

The collecting agencies were underpaid, and as a result, the amount shared by the three tiers of Government for the year 2017 was overstated by N1,515,035,124.24 (One billion, five hundred and fifteen million, thirty-five thousand, one hundred and twenty-four naira, twenty –four kobo).

Risk

Underpayment of this nature may have implications for cash flow and for the funding of operations.

Recommendation

The sum of N1,515,035,124.24 (One billion, five hundred and fifteen million, thirty-five thousand, one hundred and twenty-four naira, twenty –four kobo) being the total unpaid cost of collection due to the collecting Agencies should be refunded to the Agencies.

Issue 7: Non-statutory Borrowing from 1.68% Development of Natural Resources Fund Account - ₦8,000,000,000.00

The Natural Resources Development Account was established to develop alternative mineral resources in order to provide alternative sources of revenue to the Federal Government other than the revenue from oil.

Review of documents submitted by FAAC Secretariat revealed non-statutory payments that were made from the special fund account named above in the sum of ₦8,000,000,000.00 (Eight billion naira). These payments were treated as loans to the two states as shown in Table 9 below.

Table 9: Details of Non-Statutory Payments from Development of Natural Resources Fund Account.

S/N	DATE	MANDATE NO	DETAILS	AMOUNT
				₦
1	21/07/2017	FD/FA/124/VOL.XVIII/60/DF	LOAN TO KANO STATE GOVERNMENT.	4,000,000,000.00
2	21/07/2017	FD/FA/124/VOL.XVIII/60/DF	LOAN TO OSUN STATE GOVERNMENT.	4,000,000,000.00
			TOTAL	**8,000,000,000.00**

Risk

Special funds may be depleted for purposes not intended.

Recommendation.

(i) The Accountant-General is required to ensure the loans are repaid promptly.

(ii) Furthermore, the Accountant-General is required to ensure that rules governing the application of the funds are strictly adhered to henceforth.

DEPARTMENT OF PETROLEUM RESOURCES (DPR)

Issue 8: Breaches of Legislative Framework Leading to Loss of Revenue

8(a) Outstanding Amount in respect of royalty, rent, etc. US$3,214,022,999.93 (₦980,277,014,978.65)

Review of documents relating to outstanding royalty, gas flare penalty, gas sales royalty and concession rental due from Oil and Gas Companies showed that the sum of US$3,214,022,999.93 (Three billion, two hundred and fourteen million, twenty-two thousand, nine hundred and ninety-nine dollars, ninety-three Cents) was not collected by DPR as and when due.

The table below shows revenues which various Oil and Gas Companies had outstanding for the year 2017. These oil Companies have failed to discharge their obligation to pay royalty, rent and other rates prescribed by Petroleum (Drilling) and Regulation, of 1969 and Petroleum Act 1969.

Table 10: Amount Outstanding with Oil and Gas Companies for The Year 2017

REVENUE COMPONENT	AMOUNT OUTSTANDING IN US$	NAIRA EQUIVALENT AT RATE OF ₦305: $1 (₦)
Oil Royalty	2,751,545,123.02	839,221,262,521.10
Gas Royalty	423,520,302.86	129,173,692,372.30
Gas Flared Penalty	37,801,077.22	11,529,328,552.10
Concession Rental	1,154,496.83	352,121,533.15
TOTAL	**3,214,022,999.93**	**980,277,014,978.65**

Source: Extract from DPR list of Oil Companies with outstanding revenue as at 31st December 2017

8(b) Bad and doubtful debts

Audit of outstanding balance with six selected Oil and Gas Companies indicate that the debts are becoming bad and doubtful. Table 11 below shows the position of receivables at the start of 2017 and as at time of audit on August 31, 2018.

Table 11: Schedule of Bad and Doubtful Debts

S/N	NAME OF COMPANY	BALANCE OUTSTANDING 31/12/2016	BALANCE OUTSTANDING 31/08/2018
		US$	US$
1	Mid-Western	62,178,695.60	83,036,164.59
2	Newcross	1,241,957.04	1,241,957.04
3	Shoreline	21,867,346.68	23,776,742.86
4	Express	3,684,112.33	3,684,112.33
5	Cavendish	2,681,577.32	2,681,577.32
6	Allied Energy	33,529,169.10	34,662,933.32
	TOTAL	**125,182,858.07**	**149,083,487.46**

Source: Audit field work 2018

Risk

Loss of revenue to the government as a result of bad debts.

Management Response

We were informed that DPR Management has placed sanctions on all erring companies, and they have signed an agreement on payment recovery plan as at 2017. In addition, management recently secured approval from the Presidency for NNPC to lift particular number of barrels of crude as agreed with the debtor operators for the liquidation of the debts within six months.

Furthermore, management has developed an action plan in line with the Honourable Minister of Petroleum Resources' directive, the companies have been given 3 months from 18th of September, 2018 to pay up the outstanding on the asset, failure of which the lease shall be revoked pursuant to the provisions of Paragraph 256 of the first schedule to the Petroleum Act Cap P10.LFN 2004

Recommendation

DPR Management is required to report on progress against the mitigating actions taken, as set out in their response above. Specifically, DPR should give a current update on the outstanding balances, whether fully recovered or not. If not recovered, DPR should state how much is still outstanding to-date.

Issue 9: Revision of Obsolete Petroleum Services Rates.

A review of the Petroleum (Drilling and Production) Regulation and Petroleum Act 1967 shows that the rates fixed by these legal instruments about **50 years ago** (1969) for royalty, rent and gas flare are outdated and needs to be reviewed. Audit observed that the rates provided by Section 60 (1) and (2) of the Petroleum Act 1969 CAP 10, are obsolete, and not in line with present economic realities. For instance:

"A rent of N500.00 shall be payable for each calendar year for which an oil exploration license is in force; and where license is in force for only a part of a calendar, that part be regarded as a calendar year for the purpose of this

paragraph. (2) the annual rent payable on an oil prospecting license or an oil mining lease shall be: (a) on an oil mining lease: (i) for each square kilometre or part thereof of a producing oil mining lease for the first ten years, $20.00 and (ii) thereafter for each square kilometre or part thereof until expiration of the lease and on renewal, $15.00" also, as it was reported in year 2014, the records of DPR showed various fees ranging as low as ₦20.00; ₦50.00 and ₦70.00 for Operators Application Forms".

One of the statutory functions of DPR is to advise Government and relevant Government agencies on technical matters and public policies that may have impact on the administration and petroleum activities. This is set out in Section 9(1) (g) of the Petroleum Act, which clarifies that the Minister may make regulations regarding rates.

Risk
The revenue-generating capacity of DPR is undermined by the obsolete regulation.

Management Response
The DPR Management has set up a Committee/Team that cuts across all operations/divisions in the Department to enable the team develop a robust upward review of the obsolete fees within the purview of the Department. However, the obsolete fees in the Petroleum Act can only be reviewed by the National Assembly. It is hoped that the Petroleum Industry and Governance Bill (PIGB) awaiting Presidential assent will enable these obsolete fees to be addressed.

Recommendation
The DPR Accounting Officer is required to make specific recommendations to the Minister of Petroleum Resources on appropriate rates payable.

MINISTRY OF MINES AND STEEL DEVELOPMENT

Issue 10: Non-remittance of funds to Federation Account

In the course of auditing inflows and outflows of the Federation Accounts for the year ended 31st December, 2017, it was observed that revenue earned from activities of Federal Ministry of Mines and Steel Development for the years 2015, 2016 and 2017 were not transferred into the Federation Account in line with the guiding principles of Treasury Single Account (TSA). The revenue generated during this period amounted to ₦8, 538,330,450.19 (Eight billion, five hundred and thirty-eight million three hundred thirty thousand, four hundred and fifty-naira, nineteen kobo).

The breakdown of the yearly revenue is as follows:

2015 Revenue	-	2,214,925,333.58
2016 Revenue	-	2,838,351,664.97
2017 Revenue	-	3,485,853,451.64
Total		8,538,330,450.19

Risk
Non remittance of revenue from Solid Minerals could result in diversion of such funds and deny Federal Government of needed funds for execution of projects.

Recommendation
The CBN is required to ensure the amounts held on behalf of Ministry of Mines and Steel Development are invested appropriately.

FEDERAL INLAND REVENUE SERVICE.

Issue 11 Undue Delay in The Payment of Tax Refund: ₦47,436,473,379.94.

The Audit reviewed records of outstanding tax refunds for the level of compliance with the law on Tax Refunds. In the course of ascertaining the appropriateness and accuracy of outflows from tax refund account maintained by both FIRS and OAGF for the year under audit, we observed that FIRS internal processes were not compliant with Section 23(3) of FIRS ACT 2007, "***Any tax refund shall be made within 90 days of the decision of the service made to subsection (2) of this section, with the option of setting off against future tax by the tax payer''***

The following specific observations were made;

- Applications for tax refund as at 31st December, 2017 stood at ₦47,436,473,379.94 while amount due for payments on that date stood at ₦23,096,824,505.11.

- The budgetary provision for tax refund in year 2017 was ₦25,000,000,000.00 (Twenty-five Billion naira).

- There were delays in approval from management after tax audit.
- There were also delays in refund to Taxpayer after tax audit and approval stages had been carried out.

Risk
Inconvenience to tax-payers and impact on the finances of households and businesses.

Recommendation
The Chairman of FIRS is required to ensure that the yearly budgetary provision for tax refund is adequate and that the 90-day time frame for tax refund is met.

SECTION 6

COMPLIANCE AUDIT OF MINISTRIES, DEPARTMENTS AND AGENCIES(MDAs)

PART A: CORE MINISTRIES AND DEPARTMENTS:

FEDERAL CIVIL SERVICE COMMISSION ABUJA

During the audit of the Federal Civil Service Commission Abuja, the following observations were made:

Issue 1: Award of contract without following due process

The Federal Civil Service Commission awarded contract to a company in the sum of ₦25,856,279.00 (Twenty-five million, eight hundred and fifty-six thousand, two hundred and seventy-nine naira) on behalf of Federal Ministry of Foreign Affairs for execution of development/upgrade of online recruitment in April 2014.

Audit scrutiny revealed that due process was not adhered to in the award, as there were no traces of supporting memo from Federal Ministry of Foreign Affairs, Minutes of Tenders Board meetings, Letter of award from Procurement Department and job Completion Certificate from ICT Department in the vouchers examined.

Further investigation by my office revealed that the exercise was later suspended yet the Commission went ahead and paid the affected company vide payment vouchers (PVs) Nos. FCSC/OC/47/011/625/215 dated 19/11/15 and FCSC/OC/47/011/625 dated 15/02/15 with amount of ₦17,310,655 and ₦8,545,624 respectively, totalling ₦25,856,279.00 (Twenty-five million, eight hundred and fifty-six thousand, two-hundred and seventy-nine naira) thereby violating Financial Regulation 708 which stipulates that "On no account should payment be made for services not yet performed or for goods not yet supplied". Financial Regulation 415 also sanctions non-adherence to economy for all officers responsible for expenditure.

Risk

Lack of internal control measures on expenditure with the possibility of the Commission incurring inappropriate and unauthorized expenditures resulting to loss of public funds.

An audit query was issued to the Accounting Officer to justify the irregularities in this transaction but no satisfactory explanation was received.

Recommendation

Consequently, the Chairman is requested to recover the sum of ₦25,856,279.00 made to the contractor and furnish my Office with the recovery details for confirmation.

Issue 2: Non-retirement of cash advance

Financial Regulation 3124 states that ''A public officer who fails to respond to a query issued to him within 21 days for non-retirement of advances or imprests shall be surcharged and the total amount involved recovered.''

Various cash advances totalling ₦8,590,000.00 (Eight million, five hundred and ninety thousand naira) were granted to twenty-five (25) officers of the Commission for the period between February and December, 2016. During the examination of the advances ledger, it was observed that these advances were not yet retired as at the time of filing this report, thereby contravening Financial Regulation 1405 which stipulates that, Accounting Officers are responsible for ensuring the prompt repayment of all personal advances by instalment or otherwise, and Financial Regulation 3118 which states that "Head of Accounts who fail to recover personal advances from staff shall be asked to offer explanations and losses suffered by Government as a result of negligence shall be recovered from or surcharged against defaulting officer and be charged of gross misconduct under Public Service Rules".

Risk

The cash advance may not have been expended for the purpose for which it was meant, and items of assets may not be supplied and taken on charge due to lack of internal control measures on expenditure.

Recommendation

The Accounting Officer and the Head of Finance and Accounts should be sanctioned for failure to recover the outstanding advances, in accordance with the provisions of Financial Regulation 3101 and 3118.

Furthermore, the Accounting Officer should recover the sum of ₦8,590,000.00 from the defaulters' salaries and evidence of recovery forwarded to my office for confirmation.

Issue 3: Loss of assets of motor vehicle

Physical verification of motor vehicles maintained by the Commission revealed that four (4) vehicles (One Toyota Hilux, one 407 Classic Peugeot, One Toyota Land Cruiser Jeep and One Toyota Corolla) belonging to the Commission were taken away by the former Chairman of the Commission whose tenure of office elapsed in May 2017.

This action breaches the provisions of Federal Circular Ref. No. SGF.19/S.52/V/720 of 20/02/2017 which states in part that "As part of measures to curb the undesirable practice by Officers, Permanent Secretaries and Chief Executive Officers of MDAs are henceforth to ensure painstaking and strict clearance of retiring officers who should be made to submit all government properties, including motor vehicles, in their custody before their final disengagement from service".

It should also be noted that the Monetization Policy of Government clearly indicates that all vehicles of MDAs belong to the pool, and are not expected to be taken away as part of severance package at the expiration of an officer's appointment.

Risk

Loss to government and may lead the Commission to incurring additional expenditure to procure same for the incoming/current Chairman.

Recommendation
The Accounting Officer is required to take necessary action to recover the four vehicles and report to my Office for appropriate confirmation.

Issue 4: Irregular Payments

Financial Regulation 601 stipulates that ‘’all payment entries in the cash book/accounts shall be made out in favour of the person or persons to whom the money is due. Under no circumstances shall a cheque be raised, or cash paid for services for which a voucher has not been raised’’. Also, Section 85 (2) of the Constitution of the Federal Republic of Nigeria provides that “the Public accounts of the Federation and of all officers 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’’.

It was however observed that during the audit inspection of the Commission’s Cash Book, 16 (sixteen) recurrent Expenditure Vouchers totalling ₦2,619,210.00 (Two Million, Six Hundred and Nineteen Thousand, Two Hundred and Ten naira) were not produced for audit and remained outstanding up to the time of submission of this report.

Risk
Amount expended is not accounted for.

Recommendation
The Accounting Officer is required, to recover the amount of ₦2,619,210.00 (Two million, six-hundred and nineteen thousand, two-hundred and ten naira) and furnish my office with the recovery details for confirmation.

Issue 5: Items purchase not taken on charge

During the examination of payment vouchers and related records, it was observed that payments were made to some staff for the purchases and supplies of store items amounting to ₦6,850,000.00 (Six million, eight-hundred and fifty thousand naira) which were not supplied and taken on store charge. This is an infraction on Financial Regulation 2402 and 2107 which states that all items purchased by Government Establishment must be receipted by Store Officer and proper records kept.

Risk
This could lead to loss of assets, defalcation, loss of revenue due to none payment of VAT and WHT by the staff, and incomplete records of the assets procured by staff.

Recommendation
The Accounting Officer is required to recover the sum of ₦6,850,000.00 from the affected staff. Evidence of recovery and payment to Government Treasury should be forwarded to my office for audit confirmation.

All these observations were communicated to the Chairman, Federal Civil Service Commission through my Management Report Ref. No OAuGF/AIR/FCSC/2017/1 dated 7TH November, 2018.The Commission's response through Letter Ref No FC/PAC/AQ/FCSC/357/53 dated 29thJanuary, 2019 failed to address my observations, hence should be compelled to implement my recommendations.

MINISTRY OF FOREIGN AFFAIRS, ABUJA

Issue 1: Payment vouchers not presented for audit

Financial Regulation 601 stipulates that "All payment entries in the cash book/accounts 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." Section 85 (2) of the Constitution of the Federal Republic of Nigeria states that "The Public accounts of the Federation and of all officers 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''.

It was however observed that between January and December 2016 , a total of 289 (Two hundred and eighty nine) payment vouchers under Capital expenditure and 453 (Four hundred and fifty-three) payment vouchers under Overhead expenditure in the sum of ₦3,054,747,121.60 (Three billion, fifty-four million, seven hundred and forty-seven thousand, one hundred and twenty-one naira, sixty kobo) and ₦1,300,483,641.65 (One billion, three hundred million, four hundred and eighty-three thousand, six hundred and forty-one naira, sixty-five kobo) respectively, totalling ₦4,385,230,763.25 (Four billion, three hundred and eighty-five million, two hundred and thirty thousand, seven hundred and sixty-three naira, twenty-five kobo) were not produced for audit as at the time of forwarding this report.

This act is contrary to the provisions of Financial Regulation 110, extant rules and a breach of Section 85(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) which gave the Auditor-General for the Federation unfettered access to books and records of MDAs.

Risk
Mismanagement of funds

Recommendation
The purported expenditure will not be accepted as legitimate charges against the public funds. Consequently, the Permanent Secretary of the Ministry should account for the sum of ₦4,385,230,763.25.

Issue 2: Non-insuring of motor Vehicle

The Federal Government Circular Ref. No. SGF/OP/I/5.3/VII/981 dated 21st July, 2008 indicated that Section 68 of the National Insurance Act 1997 provides that "no

vehicle, inclusive of Government vehicles, shall be used on a road unless a liability which may thereby incurred in respect of damages to property of third parties is insured with a registered insurer". Accordingly, all MDAs should hence forth ensure that all assets under them are fully and adequately insured with registered insurance Companies.

However, it was observed that during the 2016 financial year, there was no insurance cover for all the motor-vehicles in the Ministry despite the budgetary provision of ₦11,805,802.00 (Eleven million, eight hundred and five thousand, eight hundred and two naira) for insurance premium. Further scrutiny of the insurance records revealed that the amount has been used for other unrelated expenditures.

This act is contrary to the provisions of Financial Regulations 417, and the payment is hereby disallowed.

Risk
Motor vehicle exposed to loss.

Recommendation
The Accounting Officer of the Ministry is required to account for the sum of ₦11,805,802.00 which was misapplied.

Issue 3: Granting of cash advance above approved limit

The Ministry granted cash advances in excess of the maximum amount allowed of ₦200,000.00 to staff for the purchase of computer consumables, photocopy machine consumables, photocopy papers and other store items, amounting to ₦105,000,000.00 (one hundred and five million naira), contrary to provisions of Treasury Circular Ref: No TRY/A2&B2/2009/OAGF/CAD/026/V of 24th March 2009, procurement act 2007 and the financial regulation 2302(ii). Further scrutiny of the transactions revealed that the necessary supporting documents like receipts, SRVs, invoices, etc., were not attached to authenticate that the store items were taken on store charge.

Risk
Loss of revenue to Government in respect of VAT and WHT.

Recommendation
The Accounting Officer should account for the lost revenue of ₦10,500,000.00 (ten million, five hundred thousand naira) occasioned by his failure to comply with the above Treasury Circular.

Issue 4: Expenditure without value for money

Contract was awarded for the design and installation of Grid Independent Alternative power supply in order to improve on the power supply to the Ministry at the sum of ₦72,000,030.00 (Seventy-two million, thirty naira). This contract was not captured in the 2017 appropriation. It was noted during audit that in spite of this claimed expenditure, the power supply did not improve.

Risk
Loss of public funds

Recommendation
The Accounting Officer is required to justify this expenditure of ₦72,000,030.00 on the Grid Independent Alternative power supply and show evidence that there was appropriation.

Furthermore, the payment vouchers were prepared, checked and passed for payment on the 5th May, 2017, but the necessary supporting documents, including job completion certificate, were not attached.

The above showed that the entire contracts were irregular, and not in compliance with provisions of Financial Regulations 708, 1705, 2909 as well as extant rules, hence the ₦200,000,000.00 cannot be accepted as valid payments against public funds.

Risk
Loss of public funds.

Recommendation
The Accounting Officer is required to recover the sum of ₦200,000,000.00 and furnish my office with the details for confirmation.

Issue 5: Violation of e-payment policy

Financial Regulation 613 states that ‘’Payments shall be made only to the persons named in the vouchers or their properly authorized representatives. Paying Officers must satisfy themselves that the person claiming the payment is the person authorized to receive the amount and it is the duty of the ministry, extra-ministerial office and other arms of Government authorizing payment to furnish proof of identity if required”.

However, two (2) payment vouchers were raised for the sum of ₦7,520,000.00 (Seven million, five hundred and twenty thousand naira) to enable twenty (20) officers visit eight (8) out stations of the Ministry for the collection of accounting records in respect of 2017 closure of accounts. These payments were made without due recourse to the **e-payment policy** of the Federal Government where the amounts could have been paid direct to the accounts of the beneficiaries.

Therefore, I cannot accept the above expenditure as a legitimate charge against public funds.

Risk
Misapplication of funds as the payments were made to exhaust the balance in the account at the end of the financial year 2017.

Recommendation
The Accounting Officer is required to recover the sum of ₦7,520,000.00 from the affected officer(s) and evidence forwarded to my office for confirmation.

Issue 6: Granting cash advances above limit

Cash advances in excess of ₦200,000.00 were paid to various officers for the purchase of items totalling ₦234,622,718.00 (Two hundred and thirty-four million, six hundred and twenty-two thousand, seven hundred and eighteen naira) which

were supposed to have been issued out on LPO as required by provisions of Treasury Circular No. TRY/A2 & B2/2009/OAGF/CAD026/V.32 dated 19th June, 2009 and Financial Regulation 2302(ii). However, these amounts remained unretired and unaccounted for at the time of writing this report in October 2018.

Risk
Loss of revenue to Government in respect of VAT and WHT.

Recommendation
The Accounting Officer should account for the lost revenue of ₦23,462,271.80 (Twenty-three million, four hundred and sixty-two thousand, two hundred and seventy-one naira and eighty kobo) occasioned by his failure to comply with the above Treasury Circular and Financial Regulation.

Issue 7: Irregular payment

Four (4) payment vouchers amounting to ₦83,719,500.00 (Eighty-three million, seven hundred and nineteen thousand, five hundred naira) were made to a Company for the rehabilitation and re-integration of released Chibok girls in August, 2017.

Further scrutiny of the transaction revealed that there was no contractual agreement between the Ministry and the contractor. In addition, evidence of purchase, detailed specification of the back to school materials, and job completion certificate were not produced for audit.

This action contravenes the provisions of Public Procurement Act 2007 and Financial Regulations 708 and 2959.

Risk
Loss of government funds in the sum of ₦83,717,500.00.

Recommendation
The Accounting Officer is required to recover the sum of ₦83,719,500.00 and forward evidence to my office for confirmation.

Issue 8: Payment vouchers not presented for audit

Contrary to provisions of Financial Regulation 601 and 603, eight (8) payment vouchers totalling ₦118,506,342.86 (One hundred and eighteen million, five hundred and six thousand, three hundred and forty-two naira, eighty-six kobo) were not produced for audit, despite repeated demands.

Failure to produce the payment vouchers is a breach of provisions of Financial Regulations 110 and Section 85(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) which gave the Auditor-General for the Federation or any person authorized by him in that behalf, unlimited access to books and records.

Risk
Loss of public funds.

Recommendation
The sanctions contained in Financial Regulation 3106 should be invoked. The Accounting Officer should recover the sum of ₦118,506,342.86 and pay back to Treasury. Evidence of the recovery should be forwarded to my office for confirmation.

Issue 9: Irregularities in the asset of Motor vehicle

Physical verification of motor vehicles revealed that seven (7) vehicles were unserviceable and required to be boarded by the Ministry to avoid further deterioration and loss of value in line with provisions of Financial Regulation 2609. One (1) other vehicle was found missing since 2015 but evidence of actions taken including filing of Form 146 was yet to be completed for further action as required by extant rules.

Risk
The non-compliance with extant rules gave rise to further deterioration of the motor vehicles, and loss of public funds. Also, none reporting of the missing motor vehicle could result to loss of Government assets.

Recommendation
The Accounting Officer of the Ministry is required to immediately formalize procedure for the boarding of the unserviceable vehicles, and also produce the missing vehicle.

These observations have been communicated to the Accounting Officer through my Management Letter Ref. No. OAuGF/AIR/FMWA&SD/2018/1 dated 29th August 2018 Response to my observations is still being awaited. Hence the Accounting Officer should be compelled to implement my recommendations.

OVERSEAS MISSION

THE CONSULATE-GENERAL OF NIGERIA, GUANGZHOU, CHINA,

Issue 1: Diversion of Take-Off Grant ($290,400.00)

Take-off grant of US$290,400.00 (₦45,375,000.00 at ₦1 = $0.0064) meant for Consulate-General of Nigeria, Guangzhou was transferred to the account of the Ambassador of Nigeria in Rome in 2013 for onward remittance to Guangzhou. This amount was never remitted to Guangzhou by the Ambassador and has remained outstanding till date.

Risk
The diversion of this amount resulted to financial stress on the Mission.

Recommendation
The Ambassador of Nigeria in Rome whose account was used is required to accounted for the $290,400.00 (₦45,375,000.00). Evidence should be forwarded for my verification.

Issue 2: Diversion of funds

Budget allocations for Personnel, Overhead and Capital of the Mission in Guangzhou was diverted to the account of the Ambassador of Nigeria, Rome in December, 2013. Nigeria-Guangzhou was said to be experiencing difficulties in opening and operating bank accounts in its domicile, hence the Accountant-General of the Federation was instructed to remit all outstanding allocations of the Mission to the Rome account, pending the opening of the accounts. However, these allocations were never remitted to Guangzhou and have remained outstanding till date.

The exact amount misappropriated under this arrangement could not be ascertained due to dearth of relevant documents. However, it was firmly established that the transferred funds included the sums of ₦45,375,000.00 being Overhead Cost allocation for 3 quarters, April – December, 2013 and ₦37,942,257.00, being July – September (Third Quarter) 2013 Personnel Cost allocation to the Mission.

Risk
Diversion and loss of public funds

Recommendation
The Ambassador of Nigeria in Rome whose account was used in diverting public funds is required to refund the sum of ₦83,317,257.00 stated above. Evidence should be forwarded for my verification.

Issue 3: Spending revenue generated at source

Independent revenue generated at the Mission were not regularly remitted to the Federal Government Independent Revenue Account. As at the time of audit inspection in October 2017, only the sum of ¥60,000.00 (₦162,888) was remitted in April 2016 out of the total revenue of ¥109,842.00 (₦298,199.06) collected between January 2016 and September, 2017. The Consul-General explained that ¥80,000.00 (₦217,184) out of this amount was borrowed to pay local staff wages and allowances to avoid staff discontent.

Risk
Loss of Revenue by the Federal Government

Recommendation
The Consul-General is required to account for all revenue generated and immediately remit the outstanding revenue to the Independent Revenue Account. Evidence should be forwarded to me for confirmation.

FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT

Industrial Arbitration Panel Abuja
At Industrial Arbitration Panel, Abuja, the following observations were made:

Issue 1: Payment vouchers not presented for audit

Examination of payment vouchers and other related records at the Industrial Arbitration Panel Abuja revealed that twenty-five (25) payment vouchers totalling

₦147,246,200.00 (One-hundred and forty-seven million, two-hundred and forty-six thousand , two-hundred naira) were not presentd for audit, contrary to the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Sections 110, 601 & 603 of the Financial Regulations.

Risk

The non-provision of payment vouchers for audit exposes the above amount to misapplication and ultimately, loss of public funds.

Recommendation

The Chief Registrar is required to recover the sum of ₦147,246,200.00 and forward the recovery particulars to my Office for confirmation

PART B: SECURITY SECTOR

NIGERIA PRISONS SERVICE

During the periodic check of the Nigeria Prisons Service (NPS), the following observations were made:

Issue 1: Unrecovered loans and non-payment of recovered loans to Treasury

Amount totalling ₦44,259,200.00 (Forty-four million, two hundred and fifty-nine thousand, two hundred naira) was given to 310 staff of the Nigerian Prisons Service between year 2010 and 2016 (7 years) as motor cycle loan to be recovered within 5 years. Examination of the 310 personal loan ledgers of staff made available ,revealed that only the sum of ₦27,337,646.64 (Twenty-seven million, three hundred and thirty-seven thousand, six hundred and forty-six naira, sixty-four kobo) was recovered from the staff, leaving a balance of ₦16,914,505.78 (Sixteen million, nine hundred and fourteen thousand, five hundred and five naira and seventy-eight kobo).

However, the sum of ₦27,337,646.64 (Twenty-seven million, three hundred and thirty-seven thousand, six hundred and forty-six naira, sixty-four kobo) recovered from the staff was not paid to the Treasury, as there was no evidence of remittance produced for audit verification.

This is a violation of 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."

Risk

The implication of these actions is lack of effective accounting and internal control systems, which may result to loss of Government funds.

The management's response and explanation that the reason for the outstanding balance on the loans was the fact that some of the affected staff were facing disciplinary charges such as suspension and/ or interdiction was not satisfactory, as an appropriate loan repayment plan should have been in place before the disbursement. The management did not give any explanation as to why there was no evidence of payment of the amount recovered to the Treasury.

Recommendation

The Comptroller-General (CGP) of Nigerian Prison Services is required to pay the sum of ₦27,337,646.64 to the CRF and forward evidence of payment to my office for confirmation. The CGP should also recover the sum of ₦16,914,505.78, being the amount of loan outstanding, from the Head of Finance and Accounts and forward evidence of recovery to my office for confirmation.

Issue 2: Non-remittance of National Housing Fund deductions

The sum of ₦582,736,563.19 (Five hundred and eighty-two million, seven hundred and thirty-six thousand, five hundred and sixty-three naira, nineteen kobo), being National Housing Fund (NHF) was deducted from the salaries of officers of the NPS between January and December, 2017.

There was no evidence that this amount was remitted to the appropriate authority. However, the DFA, in the course of the audit, claimed that the sum of ₦291,055,877.21 (Two hundred and ninety-one million, fifty-five thousand, eight hundred and seventy-seven naira, twenty-one kobo) was remitted to the appropriate authority, leaving a balance of ₦291,680,685.98 (Two hundred and ninety-one million, six hundred and eighty thousand, six hundred and eighty-five naira, ninety-eight kobo) yet to be remitted. He did not provide evidence of this remittance for audit.

Risk

There is risk that the objective for fund will be defeated, as the beneficiaries will be denied of the housing benefits after deductions had been made by the NPS.

Recommendation

The Controller-General is required to immediately remit the sum of ₦582,736,563.19 to the appropriate authority and forward evidence of remittance to my office for confirmation.

MILITARY PENSIONS BOARD

During the periodic check of the Military Pensions Board, the following observations were made:

Issue 3: Payment for contract not executed

The sum of ₦95,000,000.00 (Ninety-five million naira) was paid to a contractor vide payment voucher with mandate number MPB/Batch No. 420/HQ dated 21/12/2017, for the acquisition of 27 plots of land opposite the Military Pensions Board complex. The Payment voucher (PV), evidence of Tender's Board Approval, the purchase Agreement, and Certificate of occupancy of the property were not provided to the audit team for verification.

This is a violation of the provisions of Financial Regulation 110 which states, among others, that the Auditor-General or his representatives shall, at all reasonable times, have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all federal ministries/extra-ministerial offices and other arms of government or units; and they shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions. Similarly, Financial Regulation 603 states, among others that the PV shall contain full particulars of each service, so as to enable them to be checked without reference to any other documents.

Risk
Payment without supporting documents to show authorization and execution of claimed project could be an act of collusion which may have resulted in loss of federal government fund.

Recommendation
The Chairman is required to recover from the contractor and pay back to the Treasury the sum of ₦95,000,000.00. Evidence of the recovery should be forwarded to me for confirmation, failure upon which he should be removed from his schedule and sanctioned in line with provisions of FR 3109.

Issue 4: Irregular payments

Payments totalling ₦81,168,184.00 (Eighty-one million, one hundred and sixty-eight thousand, one hundred and eighty-four naira) were made to persons other than payees named on payment vouchers.

This contravenes Financial Regulation 613, which states that "Payments shall be made only to the persons named in the vouchers or their properly authorized representatives". It also contravenes the e-payment policy of the federal government.

Risk
This payment may be unauthorised, thereby leading to loss of government funds, or the actual beneficiaries could be denied of their right.

Recommendation
The Chairman is required to recover and pay back to the Treasury the sum of ₦81,168,184.00, forwarding evidence of the recovery to my office for confirmation. Otherwise, he should be removed from his schedule in line with FR 3106.

PART C: JUDICIARY AUDIT DEPARTMENT

FEDERAL MINISTRY OF JUSTICE

At Federal Ministry of Justice, the following were observed:

Issue 1: Disbursement of Judgment Debt Vote Without Due Process - ₦10,460,950,841

Examination of Budget of the Federal Ministry of Justice revealed that the sum of ₦460,950,841.00 (Four hundred and sixty million, nine hundred and fifty thousand, eight hundred and forty-one naira) was appropriated for payment of Judgment Debts for 2016 and ₦10,000,000,000.00 (Ten billion naira) appropriated for 2017, totalling ₦10,460,950,841.00 (Ten billion, four hundred and sixty million, nine hundred and fifty thousand, eight hundred and forty-one naira). Further examination revealed that the Committee saddled with the responsibility of managing the fund was dissolved after 2013 financial year and is yet to be reconstituted after the 2016 and 2017 appropriations.

However, the Ministry has been disbursing this sum without a Committee in place.

Risk
Lack of controls which could lead to loss of public funds.

Recommendation
The Solicitor-General of the Federation and Permanent Secretary is requested to immediately constitute the Committee as required, otherwise the provision of Financial Regulation 3106 on irregular payments should be invoked.

Issue 2: Embarking on Foreign Travels without Approvals – ₦32,353,693.00

The total of ₦32,353,639.00 (Thirty two million three hundred and fifty three thousand six hundred and thirty nine naira) was paid to Officers between March and September 2017 as estacode allowances/return air tickets without attaching evidence of approvals from the Head of Service (in the case of the Civil Servants) and approvals from Mr. President (in case of a Minister) as is required by Circular Ref. Nos. HCSF/CSO/HRM/POL.1420/1 dated 22nd January 2015 and HCS/PS/SPSO/244/1/26 of 25th July 2016, respectively. The above expenditure incurred will not be accepted as legitimate charge against the public funds.

Risk
Incurring expenditures without necessary approvals could lead to loss of public funds.

Recommendation
The Solicitor-General of the Federation and Permanent Secretary is requested to recover the sum of ₦32,353,639.00 and paid to CRF, and evidence of recovery forwarded for my confirmation.

Issue 3: Payment Vouchers not presented for audit - ₦71,195,689.00

A total of 68 payment vouchers amounting to ₦71,195,689.00 (Seventy-one million, one hundred and ninety-five thousand, six hundred and eight- nine naira), paid between March and August 2017 were not produced for audit in violation of section 85(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and Financial Regulation 108. Therefore, I cannot certify the payments a legitimate charge against public funds.

Risk
There may be risk of misappropriation and misapplication of funds.

Recommendation
The Solicitor-General of the Federation and Permanent Secretary is required to account for the sum of ₦71,195,689.00 not presented for audit.

Issue 4: None Boarding of Unserviceable Motor Vehicles- ₦15,070,000.00

An unserviceable Toyota Coaster Bus with Registration No.15A 34 FG, Engine/Chassis No. 3R 219057300 002689 costing ₦7,535,000.00 (Seven million, five hundred and thirty-five thousand naira) and a Toyota Coaster Bus with Registration No. 15 A 37 FG with Engine/Chassis No. 3RZ.271612504001628 valued at ₦7,535,000.00 (Seven million, five hundred and thirty-five thousand naira), totalling ₦15,070,000.00 (Fifteen million, seventy thousand naira) remained unboarded in line with Financial Regulation 2609.

Risk
There is continuous loss in the value of the two vehicles.

Recommendation
The Solicitor-General of the Federation and Permanent Secretary is required to urgently take steps to board the above mention vehicles to avoid further deterioration.

All the issues raised above were communicated to the Solicitor-General and Permanent Secretary through my letter Ref. No. AuGF/FMDJ/AIR/VOL.III/16B of 20th April 2018. The response is still being expected as at the time of writing this report in March 2019.

NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES

Issue 5: Non-submission of audited accounts- 2014 to 2017

The Institute has not submitted to my Office, the Audited Financial Statements for the period 2014, 2015 and 2017 financial years. This action violates Financial Regulation 3210(v) which states that “The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General and the Accountant-General not later than 31st May of the following year of Account”.

Risk

I could not vet and incorporate comments on the Annual Accounts and Management Report to the Public Accounts Committee of the National Assembly.

Recommendation

The Director General is required to immediately submit the pending Audited Accounts and Management Reports for me to perform my constitutional responsibility.

PART D: LEGISLATURE AUDIT DEPARTMENT

NATIONAL ASSEMBLY AND ITS AGENCIES

House of Representatives Accounts

During Audit of the accounts and other related records maintained by the House of representative in the National Assembly, the following observations were made:

Issues 1: Unapproved overdraft

Overdraft totalling ₦95,212,250.00 (Ninety-five million, two hundred and twelve thousand, two hundred and fifty naira) was incurred without due process
as required by extant rules. Furthermore, expenditure documents relating to the use of the funds was not provided.

Risk

Unauthorized overdraft might lead to misappropriation of government fund.

Recommendation

The Clerk of the National Assembly is compelled to refund the total sum of ₦95,212,250.00 (Ninety-five million, two hundred and twelve thousand, two hundred and fifty naira) back to Treasury and forward evidence of refund to my office.

National Assembly Management Accounts

At the National Assembly Management Accounts, the following observations were made:

Issue 2: Payment vouchers not presented for audit

Payment vouchers amounting to ₦235,748,563.14 (Two hundred and thirty-five million, seven hundred and forty-eight thousand, five hundred and sixty-three naira, fourteen kobo) for the period April – June 2017; and ₦437,332,679.00 (Four hundred and thirty-seven million, three hundred and thirty-two thousand, six hundred and seventy-nine naira) for the period July to October 2017 were not produced for Audit.

Risk

It is difficult to certify such payment as legitimate charges on public funds; as the total sum of N673,081,242.14 (Six hundred and seventy-three million, eighty-one thousand, two hundred and forty-two naira fourteen kobo) may have been misappropriated.

Recommendation

The sum of N673,081,242.14 (Six hundred and seventy-three million, eighty-one thousand, two hundred and forty-two naira fourteen kobo) should be recovered by the Clerk of the National Assembly and paid back to Treasury; evidence of recovery should be forward to my office.

The Senate Account

During Audit of the accounts and other related records maintained by the Senate, it was observed that:

Issue 1: Unverifiable Capital Items

Verification of Capital items supplied and executed for the National Assembly totalling ₦1,364,816,397.95 (One billion, three hundred and sixty-four million, eight hundred and

sixteen thousand, three hundred and ninety-seven naira, ninety-five kobo) proved unsuccessful as Auditors were denied access to the store and its records.

Risk
The implication of this charge is that public funds may be diverted for unappropriated purposes and value for money not ascertained from these expenditures.

Recommendation
Management response of the store being under renovation at the time of audit is not acceptable; hence, I cannot accept this expenditure as a valid charge against public funds.

The Clerk of the National Assembly is required to account for the total sum of ₦1,364,816,397.95. Details should be forwarded to my office for confirmation.

National Institute for Legislative and Democratic Studies
During periodic checks on the accounts and other related records maintained by the National Institute for Legislative and Democratic Studies, the following observations were made:

Issue 1: Non-deduction of VAT and WHT

Statutory VAT and WHT totalling ₦2,181,696.50 (Two million, one hundred and eighty-one thousand, six hundred and ninety-six naira, fifty kobo) was not deducted from contract of goods and services contrary to 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 VAT and WHT due on supply and services contract and actual remittance of same".

Risk
The violation of this regulation result to loss of revenue to the Federal Government.

Recommendation
The Director-General is required to recover the sum of ₦2,181,696.50 and remit back to the Federal Government; and evidence of recovery forwarded to my office for confirmation.

Issue 2: Misappropriation of Funds
Payments totalling ₦67,296,478.00 (Sixty-seven million, two hundred and ninety-six thousand, four hundred and seventy-eight naira) were revealed to be made to payees other than the payees specified in the payment vouchers. This is contrary to the provision of FR 613 which stipulated that "Payments shall be made only to the persons named in the vouchers or their properly authorized representatives".

Risk
This irregularity could result to diversion and misappropriation of government funds.

Recommendation
The Director-General is required to recover the total sum of ₦67,296,478.00 (Sixty-seven million, two hundred and ninety-six thousand, four hundred and seventy-eight naira) and refund back to Treasury with evidence of recovery forwarded to my office.

PUBLIC COMPLAINTS COMMISSION ACCOUNT

During Audit of the accounts and other related records maintained by the Public Complaint Commission, the following observations were made:

Issue 1: Violation of Public Procurement Act 2007

The procurement process for the contract to renovate State offices in Delta, Kwara, Akwa–Ibom, Taraba, Borno, Ekiti and Niger States respectively totalling ₦63,826,941.30 (Sixty million, eight hundred and twenty-six thousand, nine hundred and forty-one naira, thirty kobo) was not duly followed in accordance to Public Procurement Act 2007.

These contracts were not advertised in three (3) different National Newspapers as required by the Public Procurement Act 2007; there were no supporting documents attached to the payment vouchers; payments for these contracts were made without valuation certificates; and efforts made by the Auditor to verify the project were futile.

Risk

The implication of this charge is that public funds may be diverted for unappropriated purposes and value for money not ascertained from these expenditures.

Recommendation

The Honorable Chief Commissioner responded to this issue through letter reference PCC/HQ/ACCTS.264/V. I/5 dated 14th February 2018. However, his response was not satisfactory; hence he is required to recover the total sum of contract and provide evidence to my office.

PART E: EMERGING ISSUES AUDIT DEPARTMENT

FEDERAL MINISTRY OF WATER RESOURCES

During the audit of Federal Ministry of Water Resources, the following observations were made:

Issue 1: Payment Vouchers not presented for audit

Eight (8) payment vouchers raised during the 2017 financial year totalling ₦343,957,350.60 (Three hundred and forty-three million, nine hundred and fifty-seven thousand, three hundred and fifty naira, sixty kobo) were not presented for audit in violation of provisions of section 85(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and Financial Regulation 108. Consequently, the amount incurred on those vouchers cannot be regarded as legitimate charges against public funds.

Risk
Government may have lost the sum of ₦343,957,350.60, as there is no evidence of work done or service rendered.

The Permanent Secretary in his response produced only two (2) payment vouchers amounting to ₦4,478,015.00 while six (6) payment vouchers totalling ₦339,479,335.60 were not produced.

Recommendation
Sanctions as contained in Financial Regulation 3106 should be invoke. The Permanent Secretary is required to account for the sum of ₦339,479,335.60 not presented for audit.

Issue 2: Granting of cash Advance above the threshold

The sum of ₦14,993,950.00 (Fourteen million, nine hundred and ninety-three thousand, nine hundred and fifty naira) was granted as cash advance to staff above the threshold of ₦200,000 for direct procurement of stores and rendering of services by the staff of the Ministry in violation of the Federal Government Circular with Ref No. TRY/A2 & B2/2009 OAGF/ CAD/026 dated 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 shall be made only through award of contracts.''

Risk
There is risk of non- execution of the claimed services and loss of revenue that would have accrued from VAT and WHT in the sum of ₦1,499,395.00.

Recommendation
The Permanent Secretary is required to account for the lost revenue of ₦1,499,395.00. (Ten million, five hundred thousand naira) occasioned by his failure to comply with the above Treasury Circular.

The above issues were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. AuGF/EIAD&SD/AIR/FMWR/ 2017/18 dated 6th August 2018. His response is still being awaited.

LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI

Issue 1: Misapplication of Funds

The sum of ₦42,277,285.50 (Forty-two million, two hundred and seventy-seven thousand, two hundred and eighty-five naira, fifty kobo) included in the contract sum for Project Management was used for other activities instead of project monitoring and supervision.

Payment Vouchers Register and CBN Statement for Project Management Account made available to the team showed that 150 payment vouchers in the sum of ₦43,326,685.50 (Forty-three Million, three hundred and twenty-six thousand, six hundred and eighty-five naira, fifty kobo) were raised and paid during the period. However, only the sum of ₦1,049,400.00 was used for the purpose budgeted for, while the remaining balance was misapplied.

Only 23 payment vouchers were presented for examination while 127 were not made available for audit review.

Risk
Funds may have been diverted for other purposes.

The Managing Director's response did not address the issue raised.

Recommendation
The Managing Director is required to account for the sum of ₦42,277,285.50 misapplied.

The above issue was communicated to the Managing Director through my Audit Inspection Report Ref. No. OAuGF/EIAD&SD/FMARD/LBRBDA/2018/2 dated 26th July 2018.

NATIONAL AGRICULTURAL EXTENSION AND RESEARCH LIAISON SERVICES, AHMADU BELLO UNIVERSITY, ZARIA

Issue 1: Irregular payment

The sum of ₦33,425,000.00 (Thirty-three million, four hundred and twenty-five thousand naira) was paid to a contractor in two instalments on 27th and 28th March, 2017 from Capital vote for National Extension Awareness Training and Agricultural Extension Community Research. There was no evidence that the contract was executed. This violate Financial Regulation 708 which states that "On no account should payment be made for services not yet performed or for goods not yet supplied."

Risk
Diversion and Loss of public funds.

The Executive Director's response dated 14th October, 2018 failed to satisfactory proof that the contract was executed.

Recommendation
The Executive Director is required to recover and pay back to Government coffers the sum of ₦33,425,000.00 and forward evidence of recovery to my office for authentication.

Issue 2: Granting of cash Advance above the approved threshold

Cash advances totalling ₦60,435,515.00 (Sixty million, four hundred and thirty-five thousand, five hundred and fifteen naira) were granted to staff to procure stores as well as carry out supplies whose values were above ₦200,000.00 threshold. This is contrary to Financial Regulation 2302 (i) which states that "On no account shall special imprest or cash advance be used in place of Local Purchase Order (LPO) or job order for the procurement of stores locally". In the same vein Federal Government Circular TRY/A2 &B2/2009/OAGF/CAD/V dated 24th March, 2009 states that, "All accounting officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts and local purchase order".

Risk
The above violation has led to loss of revenue due from VAT and WHT in the sum of ₦6,043,551.50.

Recommendation
The Executive Director is requested to recover the lost revenue of ₦6,043,551.50 occasioned by his failure to comply with the above extant laws.

The above issues were communicated to the Executive Director through my Audit Inspection Report Ref. No. OAuGF/EIAD&SD/FMARD/NAERLS/2018/2 dated 14th August 2018. No response was received.

NIGERIAN INSTITUTE FOR OCEANOGRAPHY & MARINE RESEARCH, VICTORIA ISLAND, LAGOS STATE

Issue 1: Non taken of items on store charge

Store items worth ₦18,022,931.74 (Eighteen million, twenty tow thousand, nine hundred and thirty-one naira, seventy-four Kobo) purchased during 2017 financial year were not taken on store charge, as neither Store Receipt Vouchers (SRV) nor Goods Received Notes (GRN) were attached to the eighteen (18) payment vouchers sampled.

This violates Financial Regulations 2402 (i) and 2802 which stipulates that "on all payment vouchers for the purchase of stores, except as provided in sub-section (ii) of this Regulation, the Storekeeper must certify that the stores have been received

and taken on charge in the stores ledger, quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original L.P.D and that The Head of the Stock Verification Unit shall be directly responsible to the Accounting Officer for a comprehensive verification of all the stocks and purchases of the ministry/extra ministerial office and other arms of government respectively."

Risk
Loss of funds as the items purported to have been purchased may not have been supplied and received by the Institute, or met the actual specifications in the contract.

Recommendation
The Executive Director is required to account for the sum of ₦18,022,931.74. The Officers involved should also be sanctioned as provided for in Financial Regulation 3104 (iii).

The above issue was communicated to the Executive Director through my Audit Inspection Report Ref. No. OAuGF/EIAD & SD/FMARD/NIOMR/2018/2 dated 27th July 2018. His response is being awaited.

CROSS RIVER BASIN DEVELOPMENT AUTHORITY, CALABAR, CROSS RIVER STATE

Issue 1: Payment of Contingency without evidence of approval- ₦10,387,490.00

Review of payment voucher No CRB/CAP/GIFMIS/16/047 revealed that the Authority overpaid a contractor to the tune of ₦10,387,490.00 (Ten million, three hundred and eighty-seven thousand, four hundred and ninety naira), being provisional contingency sum on the contract for construction of Link Road between Cross River and Ebonyi State, without evidence of application justifying the unforeseen circumstances and costs, and approval by management of the Authority. This contravenes Financial Regulation 401 (ii) which states that "The provisions of Regulation 404 notwithstanding, the ultimate responsibility to the Federal Executive Council for the control of votes rests with the Accounting Officers at all times. However, any officer making, allowing or directing any disbursement without proper authority shall be personally responsible for the amount involved and any officer whose duties require him to render accounts shall similarly be held responsible for any inaccuracies in his accounts."

Risk
The contractor may have been paid for work or services not executed or rendered.

Recommendation
The Managing Director is required to recover the sum of ₦10,387,490.00 and pay back to Government coffers, forwarding evidence of recovery and remittance for confirmation.

Issue 2: Payment Voucher not presented for audit

Payment voucher No. CRB/CAP/GIFMIS/16/0062 dated 31st March 2016, amounting to ₦30,616,110.00 (Thirty million, six hundred and sixteen thousand, one hundred and ten naira), for construction of erosion control works at Nguzu was not presented for audit. This violate provisions of Financial Regulation 110.

Risk
Loss of public funds.

Recommendation
Sanctions as contained in Financial Regulation 3106 should be invoke. The Managing Director is required to recover and pay back to CRF, the sum of ₦30,616,110.00.

The above issues were communicated to the Managing Director through my Audit Inspection Report Ref. No. DCS/RIVB.4/CORP/VOL.IV/75 dated 21st August 2017.

FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY, NEW BUSSA, NIGER STATE

Issue 1: Due Process not followed in the award of contract

The sum of ₦33,652,281.00 (Thirty-three million, six hundred and fifty-two thousand two hundred and eighty-one naira) was paid to three Consultants/Contractors to train one hundred and seventy (170) unemployed youths and women between 10th and 11th November 2016.

Scrutiny of the relevant records revealed that direct procurement was used, and there was no evidence of competitive bidding. While the venue of the training was not mentioned to justify the amount spent, there was no breakdown of the number of the youths and women trained, nor attendance registers to show the names and particulars of the participants.

The action contravenes Financial Regulation 2922(iii) which states that "A national competitive bidding shall be advertised on the notice board of the procuring entity, two (2) national newspapers, the websites of the procuring entity and in the procurement journal, at least six (6) weeks before the deadline for the submission of bids" and Financial Regulation 2945 which stipulates that a procuring entity may resort to direct procurement where, among other grounds, "…the goods, works or services can only be procured from only one supplier or contractor who may have exclusive rights to the goods, works, or services and there are no alternatives or substitutes…."

Risk

(i) The number of beneficiaries quoted in the payment vouchers may be higher than the actual number that participated in the empowerment programme, if at all it took place;

(ii) Government may have suffered loss.

Recommendation
The Provost is required to account for the sum of ₦33,652,281.00 as my request for explanation for using direct procurement method and other information was not responded to.

GURARA WATER MANAGEMENT AUTHORITY, UTAKO, ABUJA

Issue 1: Non remittance of tax

Withholding Tax and Value Added Tax deducted from contractors totalling ₦27,449,153.50 (Twenty-seven million, four hundred and forty-nine thousand, one hundred and fifty-three naira, fifty kobo) were not remitted to the relevant tax authority, contrary to the requirement of Financial Regulation (FR) 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. (ii)Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to Federal Inland Revenue Service by any ministry/extra-ministerial department shall be recovered from the statutory allocation of the defaulting ministry/extra-ministerial office and other arms of government. Remittance shall be made not later than 21 days after deduction."

Risk
Incurring additional cost for fines, penalty and loss of revenue by the Federal Government.

Recommendation
The Accounting Officer is required to urgently remit the sum of ₦27,449,153.50 to the Federal Inland Revenue Service else, sanctions stated in the above financial regulation should be invoke.

Issue 2: Payment without supporting documents:

Fifty-eight (58) payment vouchers amounting to ₦63,075,336.00 (Sixty three million, seventy-five thousand, three hundred and thirty-six naira) were paid without the relevant supporting documents contrary to provisions of Financial Regulation 603(i) which states that "All vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc."

I cannot accept such expenditure as a valid charge against public funds.

Risk
Payment to contractors without supporting documents exposes government to risk of loss of fund through fraud, mismanagement, or abuse.

Recommendation
Sanctions as contained in Financial Regulation 3106 should be invoked. The Accounting Officer is required to recover and remit to the Consolidated Revenue Fund (CRF), the sum of ₦63,075,336.00. Evidence of recovery and remittance should be forwarded for my confirmation.

The issues were communicated to the Coordinating Director through my Audit Inspection Report Ref. No. EIAD/WTR.22/CORP/4 dated 18th January, 2018 but failed to respond to my query.

LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI, BORNO STATE

Issue 1: Unaccounted Motor vehicles

Management of the Institute could not account for 2 Nos. Toyota Prado Jeeps which were purchased in 2013 & 2014 with registration No. 45KOIFG for one Jeep and none for the other. No reason was given for not registering the second Prado Jeep. In addition, a Toyota Hiace bus with registration No. 45KO3FG could not be accounted for during audit. This is a violation of Financial Regulation 2128 which states that "Every public officer is personally and pecuniary responsible for government property under his control or in his custody."

Risk
Inability of the Management of the Institute to account for Government property under their custody suggests abuse and mismanagement, as Government property may have been diverted to private use.

Recommendation
The Executive Director is required to account for the vehicles.

The issue was communicated to the Executive Director through my Audit Inspection Report Ref. No. EIAD/WTR 16/CORP/4 dated 21st December 2017 but he failed to respond.

NATIONAL WATER RESOURCES INSTITUTE, MANDO ROAD, KADUNA

Issue 1: Irregular payment

A payment of ₦84,401,940.74 (Eighty-four million, four hundred and one thousand, nine hundred and forty naira, seventy-four kobo) was made to a company on 4th May 2017, being 10% payment on the construction of a 2-story building for UNESCO. Further review of this payment indicated that there was no existing contract between the Institute and the said contractor. In the same vein, the reports for Technical evaluation were not produced for audit inspection. Efforts to confirm receipt of any Advance Payment Guaranty and Performance Bond from the contractor proved abortive.

This violate Financial Regulation 3106 which states that "A public officer who makes an irregular payment from public funds, shall be given 21days 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."

Risk
The payment was not made in the best interest of the public since all the relevant supporting documents were not provided for audit.

The Executive Director was requested through my Inspection Report Ref. No. DCS/RINST.30/CORP/VOL.II/7 dated 10th August 2017 to recover and refund the sum of ₦84,401,940.74 to the Consolidated Revenue Fund (CRF).
His response vide N/WRI/KAD/S.161/VOL.II/59 dated 13th September, 2017 was not satisfactory as the requested documents were not attached to the response.

Recommendation
The Executive Director should be sanctioned in line with provisions of financial regulation 3104 (iii).

NIGERIA HYDROLOGICAL SERVICES AGENCY, ABUJA

Issue 1: Violation of e-payment policy

The sum of ₦24,800,000.00 (Twenty-four million, eight hundred thousand naira) was paid vide Payment Voucher Number NIHSA/CAP/002/16 dated 6th September 2016 in favour of a staff for production/prevention of the 2016 annual flood outlook (AFO) by the Nigeria Hydrological Service Agency. Examination of the payment voucher and relevant supporting documents revealed that the amount was paid into the staff's private bank account without, and without evidence of services performed.
It was also observed that amounts totalling ₦31,439,300.00 were paid through thirteen (13) payment vouchers dated 9th September 2016 and 28th September, 2016 in favour of another staff for sensitization workshops on 2016 flood prediction/prevention as non-personal advances from capital votes.

The above constitute a violation of the provisions of Financial Regulation 713 and Federal Government E-payment Circular Ref. No. TRY/A8 &B8/2008 dated 22nd October, 2008 which stipulates that "Individual /Organization's benefit/claim should be effected through their personal bank account.

All the advances granted are yet to be retired in violation of Financial Regulation number 3118.

Risk
The above irregularities showed weakness in internal control system which could lead to loss of public funds.

Recommendation
The Director-General is required to recover the sum of ₦56,239,300.00 to Consolidated Revenue Fund (CRF) and forward evidence for my confirmation.

The above issue was communicated to the Director General through my Inspection Report Ref. No. OAuGF/EIAD/WTR.18/CORP/14 dated 12th December 2017. No response was received.

HADEJIA – JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO STATE

Issue 1: Payment without supporting documents

Payment vouchers totalling ₦204,893,978.09 (Two hundred and four million, eight hundred and ninety-three thousand, nine hundred and seventy-eight naira, nine kobo) were not supported with relevant documents contrary to provisions of Financial Regulation 603(i) which requires that "All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distance and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc." I cannot accept the payments as valid charge against public funds.

Risk
Abuse and mismanagement of public funds.

Recommendation
Sanctions as contained in Financial Regulation 3106 should be invoke. The Accounting Officer is required to recover and remit to the Consolidated Revenue Fund (CRF), the sum of ₦204,893,978.09. Evidence of recovery and remittance should be forwarded for my confirmation.

The Managing Director was requested through my Inspection Report Ref. No.DSC/RIVB.5/CORP/Vol.11/84 dated 20th December 2017, to produce all relevant supporting documents but failed to respond to my query.

NIGERIA INSTITUTE FOR OIL PALM RESEARCH, BENIN CITY, EDO STATE

Issue 1: Payment without supporting documents

Four hundred and twenty-three (423) payments totalling ₦210,921,849.66 (Two hundred and ten million, nine hundred and twenty-one thousand, eight hundred and forty-nine naira, sixty-six kobo) were made without payment vouchers and internal audit checks, contrary to Financial Regulations 601 and 1705 which stipulate that all payments must be vouched for, and 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.

Risk

- Weakness in internal control,
- Lack of transparency as purpose(s) of payment cannot be ascertained,
- Fraud and sharp practices due to non-functional internal Audit

The Executive Director's response vide Ref. No. OAuGF/EIAD &SD/FMARD/NIFOR/2018/2 dated 30th April 2018, claimed that no payment was made without raising payment voucher and advised that the vouchers in question be attached.

The Executive Director failed to address the issues raised.

Recommendation

Sanctions as contained in Financial Regulation 3106 should be invoke. The Executive Director is required to recover the sum of ₦210,921,849.66 to Consolidated Revenue Fund (CRF) and forward evidence for my confirmation.

Issue 2: Payments without vouchers

Examination of GIFMIS and CBN/ TSA Bank statements revealed that 8 (Eight) payments in the sum of ₦30,010,963.65 (Thirty million, ten thousand, nine hundred and sixty-three naira, sixty-five kobo) were made from revenue and capital allocation in 2017 without raising payment vouchers. The dates and venue of the various trainings/capacity building and lists of participants trained were also not produced.

This action is a contravention of Financial Regulation 3106 which states that "A public officer, who makes an irregular payment from public funds, shall be given 21 days' notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such shall be removed from the schedule."

Risk

Mismanagement and loss of funds as payments were not made in the best interest of the public.
The Executive response failed to address the issues raised as he did not provide the requested documents.

Recommendation

Sanctions as contained in Financial Regulation 3106 should be invoke. The Executive Director is required to recover the sum of ₦30,010,963.65 (Thirty million, ten thousand, nine hundred and sixty-three naira and sixty-five kobo) to Consolidated Revenue Fund, forwarding recovery particulars to my office for confirmation.

Issue 3: Unretired Cash Advances

Cash advances amounting to ₦15,630,050.00 (Fifteen million, six hundred and thirty thousand, fifty naira) granted to staff in year 2017 were not retired as at time of this audit in 28thMarch, 2018, contrary to 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."

Risk
This implies tying down of funds and apparent loss of public funds.

The Executive Director failed in his response to provide evidence that the cash advances have been retired by the effected staff.

Recommendation
Sanctions stated in financial regulation 3118 should be invoke against the Executive Director.

The issues were communicated to the Executive Director through my Audit Inspection Report Ref. No. OAuGF/EIAD &SD/FMARD/NIFOR/2018/2 dated 30th April, 2018. His response was not satisfactory.

SECTION 7

FEDERAL CAPITALTERRITORY ADMINISTRATION AND AREA COUNCILS

ABUJA BROADCASTING CORPORATION

During the Examination of account and records of Abuja Broadcasting Corporation, the following observations were made:

Issue 1: Non-Submission of Audited Financial Statements of the Corporation for 2015 and 2016 Financial Years to the Auditor-General for the Federation.

The Corporation neither prepared nor submitted to the Office of the Auditor-General for the Federation audited financial statements for 2015 and 2016 accounting years in line with section 3210 of the Financial Regulation, which requires the Chief Executive Officer to submit both the Audited Accounts and Management Reports of the Corporation to the Office of the Auditor-General for the Federation not later than 31st May of the following year.

Risk

The inability of the Corporation to prepare and present audited financial statements implies absence of effective accounting system and lack of accountability for public resources entrusted to it. This act deprives the executive, the legislature, the public, and other stakeholders of information for decision making.

Recommendation

The Managing Director should submit to my office audited Financial Statements of the Corporation for the financial years ended 31st December, 2015 to 2016.

FEDERAL CAPITAL TERRITORY ADMINISTRATION (FCTA)

During the audit of the Federal Capital Territory Administration, the following observations were made:

Issue 1: Unauthorised payments without supporting documents (extra-budgetary spending/payment to unnamed beneficiaries)

A total payment of ₦393,254,000.00 (Three hundred and ninety-three million, two hundred and fifty-four thousand naira) was made to various security agencies without any supporting documents to show actual beneficiary security agencies. Further examination of records revealed that there was no provision for such payments in the FCTA Appropriation Act for the year.

Risk

Unauthorised payments may have led to non-execution of programmes and projects approved for the Administration for the year. Those payments without supporting documents may not be legitimate charge against public funds, and therefore a loss of federal government funds.

Recommendation

The Permanent Secretary should recover and pay back to the Treasury the sum of ₦393,254,000.00, being unauthorised expenditure made during the year without supporting documents. Evidence of the recovery and remittance to the Treasury should be forwarded to my office for confirmation.

Issue 2: Abuse of the Use of Cash Advances to Circumvent Public Procurement Procedures - ₦362,481,173.52

A total of ₦362,481,173.52 (Three hundred and sixty-two million, four hundred and eighty-one thousand, one hundred and seventy-three naira, fifty-two kobo) was spent during the period under review for procurement of various goods through cash advances in excess of ₦200,000.00 (Two hundred thousand naira) to staff of the Administration. This is a violation of Federal Treasury Circular Ref. No Try/A2&B2/2009 OAGF/CAD/026/V and Financial Regulation 2302 (ii), all of which prohibit the use of cash advance in place of Local Purchase Order or Job Order for procurement of stores locally.

Risk

Such method of procurement exposes government funds to loss arising from misapplication or collusion between staff and suppliers to supply inferior or incomplete goods. In addition, government has lost the revenue accruable from VAT and WHT in the sum of ₦36,248,117.35 (Thirty-six million, two hundred and forty-eight thousand, one hundred and seventy naira, thirty-five kobo) had the procurement been contracted out.

Recommendation

The Permanent Secretary should recover from the affected staff of the Administration the sum of ₦36,248,117.35, being the value of VAT and WHT lost by the government. This should be remitted to the relevant tax authorities and evidence of remittance forwarded to my office for confirmation.

SECTION 8

PROGRAMME AND PERFORMANCE AUDIT (VALUE-FOR-MONEY) AUDIT

PROGRAMME AND PERFORMANCE AUDIT (VALUE-FOR-MONEY) AUDIT

ECOLOGICAL FUNDS OFFICE

At the Ecological Funds Office Abuja, the following observations were made:

Issue 1: Misappropriation of Capital Funds

The contract for Canalization and Desilting of OKOKO and Ogbagba Rivers in Osogbo Township, Osun state was awarded via letter Ref. No. EF/PROC/184/S.348/VOL.I/22 dated 6th March 2017 with a completion period of 10 months (i.e. January, 2018) at the sum of ₦1,257,791,992.86 (One billion, two hundred and fifty-seven million, seven hundred and ninety-one thousand, nine hundred and ninety-two naira, eighty-six kobo).

In the BEME, item 1.09, an allowance of ₦30,000,000.00 (Thirty Million naira) was provided for compensation to owners of marked-to-demolish structures and economic trees affected by the project. However, there was no evidence to proof that this payment was made to those beneficiaries.

For the records, contingency provisions, provisional sums or allowances in the BOQ are accountable and should be treated as such by supporting their expenditures with valid proofs comprising of bills, receipts and invoices, approvals, etc., as required by regulations. Anything to the contrary negates accountability and remains unacceptable.

Risk
The implication of this charge is that public funds may be diverted for unappropriated purposes.

Recommendation
The Permanent Secretary is required to recover the sum of ₦30,000,000.00 and remit back to Treasury. Evidence of recovery should be forwarded to my office for confirmation.

AGRICULTURAL RESEARCH COUNCIL (ARC)

At the Agricultural Research Council, the following observations were made:

Issue 1: Non-remittance of deducted VAT & WHT

₦11,467,517.17 (Eleven million, four hundred and sixty-seven thousand, five hundred and seventeen naira, seventeen kobo) was deducted as WHT and VAT from various contractors during the year 2017 with no evidence of remittance to FIRS as required by law; which is contrary to the provision of Financial Regulations 235 which stipulates that deduction for WHT and VAT shall be remitted to FIRS at the same time the payee who is the subject of the deduction is paid.

Risk
Non-remittance of deducted taxes results to loss of revenue to the Federal Government.

Recommendation
The Executive Secretary is required to remit the sum of ₦11,467,517.17 as VAT and WHT to appropriate authority and forward evidence of remittance for verification.

OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)

At the Office of the Head of the Civil Service of the Federation, the following observations were made:

Issue 1: Unpresented Payment Vouchers

The cashbook, payment vouchers, GIFMIS printout and other documents relating to Capital Vote for 2017 totalling ₦301,984,103.00 (Three hundred and eight million, nine hundred and eighty-four thousand, one hundred and three naira) were not made available after repeated requests. Non-release of these document violate the provision of Financial Regulation 110 which stipulate that "By virtue of the responsibilities and function of the Auditor-General or their representatives shall, at all reasonable times, have free access to books of accounts, files, safe, security documents and other records and information relating to the accounts of all federal ministries/extra-ministerial offices and other arms of government or unit".

The refusal of the officials to release these requested accounting documents for examination restricted the performance of my statutory functions at the OHCSF.

Risk
There is the risk of misappropriation and misapplication of government funds. Consequently, I cannot certify that the expenditures incurred in those areas were in government interest and that they constituted proper and legitimate charges against public funds.

Recommendation
The Permanent Secretary was required to release all outstanding documents for examination or recover the total sum and forward recovery details to my Office for confirmation.

Issue 2: Inadequate Supporting Documents

Payment totalling ₦44,948,225.00 (Forty-four million, nine hundred and forty-eight thousand, two hundred and twenty-five naira) were made for various seminars, conferences and workshops without necessary supporting documents to authenticate these payments.

However, the Management responded and provided receipts for the sum of ₦8,306,697.00 leaving an outstanding of ₦36,641,528.00 (Thirty-six million, six

hundred and forty-one thousand, five hundred and twenty-eight naira) without supporting documents. This is a violation of Financial Regulation 603 (i) which provides that all vouchers shall contain full particulars of each service as to enable them to be checked without reference to any other document and will invariably be supported by relevant documents.

Risk
Non availability of these supporting documents indicates lack of transparency and accountability on appropriated funds. Therefore, I cannot accept these payments as legitimate charges against public funds.

Recommendation
The Permanent Secretary is required to recover the total sum of ₦36,641,528.00 and pay back to Treasury.

Issue 3: Non-Access to Capital Projects
Amount totalling ₦16,096,712.00 (Sixteen million, ninety-six thousand, seven hundred and twelve naira) was appropriated for capital projects to be carried out within the FCT and Calabar office. Inspection of these projects was unsuccessful as the officers were unable to provide useful information on the projects – locations of project sites and relevant books of accounts.

Risk
These projects may possibly not have been performed as well as public funds may be diverted for unappropriated purposes.

Recommendation
Response from Management was unsatisfactory. The Permanent Secretary is therefore required to recovered the total sum and refund to Treasury. Evidence of recovery should be forwarded to my office for validation.

NATIONAL CENTRE FOR WOMEN DEVELOPMENT

At the National Centre for Women Development, Abuja, the following observations were made:

Issue 1: Non-remittance of WHT & VAT

The total sum of ₦135,200,215.84 was deducted as WHT and VAT from various contractors. However, there was no evidence of remittance to the appropriate tax authority as required by law; which is contrary to Financial Regulation 234(i) which states that “it is mandatory for Accounting Officers to ensure full compliance with dual roles of making provision for the Value Added Tax and Withholding Tax (WHT) due on supply and services contract and actual remittance of same” and 234(ii) which states that “...Remittance of WHT and VAT shall be made within 21 days of deduction.”

The Management could not produce evidence of remittances or acknowledge receipts from the relevant tax authority to confirm that the Centre complied with the Financial Regulations.

Risk

Non-remittance of WHT and VAT to the Federal Government possibly will result to loss of revenue to the Federal Government.

Recommendation

The Director General is required to remit the total sum owed to the relevant tax authority and forward evidence of remittance to my office.

FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN

During periodic checks on the accounts and other related records maintained by the Federal University of Petroleum Resources Effurun, the following observations were made:

Issue 1: Misapplication of Funds

The sum of ₦830,267,951.23 (Eight hundred and thirty million, two hundred and sixty-seven thousand, nine hundred and fifty-one naira, twenty-three kobo) out of ₦4,067,407,047.22 (Four billion, sixty-seven million, four hundred and seven thousand, forty-seven naira, twenty-two kobo) as Special Presidential Needs Assessment Phases I & II to the Federal University of Petroleum Resources, Warri for the Construction of Building, Procurement of Laboratory Equipment and Capacity Building/Staff training among others was misapplied.

The breakdown of Misapplication are as follows:

S/NO.	DATE	PAYEE	PARTICULARS	PV. NO.	MANDATE NO	AMOUNT ₦
1.	20/11/14	Fupre IGR	Transfer	-	ZB/PNA/NOV/002	9,640,850.00
2.	20/11/14	Fupre IGR	Transfer	-	ZB/PNA/NOV/001	60,000,000.00
3.	17/12/14	Fupre Holdings	Transfer	-	ZB/PNA/DEC/001	120,000,000.00
4.	09/02/15	P/Cost	Shortfall (Salary)	001	ZB/PNA/FEB/001	47,431,334.60
5.	03/03/15	P/Cost	Shortfall (Salary)	003	ZB/PNA/MAR/001	48,910,279.84
6.	11/02/15	Shoreline Dev. Int. Ltd	20% Counterpart fund for PPP	002	ZB/PNA/MAR/002	416,243,803.87
7.	14/04/15	P/Cost	Transfer	004	ZB/PNA/APR/001	43,611,730.92
8.	21/07/15	Fupre IGR	Loan	008	ZB/PNA/JUL/004	60,000,000.00
9.	29/09/15	Tetfund Project	Transfer	011	ZB/PNA/SEP/001	24,429,951.00
						830,267,951.23

These payments show that the purpose for which the fund was appropriated for was not achieved; as the sum of ₦830,267,951.23 meant for various projects was used for other activities not included in the Needs Assessment.

This is a violation of Financial Regulation 417 which specifies that, “Expenditures shall strictly be classified in accordance with the estimates, and votes must be

applied only to the purpose for which the money is provided. Expenditures incorrectly charged to a vote shall be disallowed.''

The Management responded that;

(i) The payment of ₦416,243,803.87. (Four hundred and sixteen million, two hundred and forty-three thousand, eight hundred and three naira, eighty-seven kobo) was a 20% counterpart fund to Shoreline Development International Limited for a Public-Private-Partnership (PPP) Agreement/Project with the University to recover the University's Investment. However, evidence and reports on the progress of this partnership was not attached to their response.

(ii) The balance of ₦414,024,147.36 (Four hundred and fourteen million, two hundred and forty-three thousand, eighty-three naira) was borrowed to augment staff salary shortfalls few years ago. Letters to Government Agencies appealing for support during the period of salary shortfalls that necessitated the borrowings were provided. However, there was no evidence to show that this salary loans were repaid back to the Fund and used for what it was specifically appropriated for.

Risk

Implication of this act shows the proposed objective of the Special Presidential Needs Assessment Programme may not have been achieved resulting to loss of public funds.

Recommendation

However, due to unsatisfactory evidence that does not confirm the Public-Private-Partnership effect and the commencement of repayment of the borrowed funds; the Vice-Chancellor is required to recover the total funds of ₦830,267,951.23 and refund back to Treasury. Evidence forwarded to my Office for confirmation.

Issue 2: Non-authorization of Expenditure

A contract awarded for the sum of ₦190,495.824.75 (One hundred and ninety million, four hundred and ninety-five thousand, eight hundred and twenty-four naira, seventy-five kobo) for the construction and furnishing of workshop & laboratory (Lot 3) with Ref. No FUPRE/BPP/TETFUNDPROJ/02 dated 5th June, 2015 revealed irregularities in payments.

At the completion of the project, it was revealed that the total amount paid to the contractor was ₦199,324,657.10 (One hundred and ninety-nine million, three hundred and twenty-four thousand, six hundred and fifty-seven naira, ten kobo); with a variation surplus of ₦8,828,832.35 (Eight million, eight hundred and twenty-eight thousand, eight hundred and thirty-two naira, thirty-five kobo). This variation was paid on 30th June 2016; twelve (12) months after the commencement period of June 2015 as against government directive which requires an 18 months' period before recognition of price variation. In addition, no evidence was established that a formal request was made by the contractor for the price variation and there was no formal approval given by the original Tender Board that awarded the contract.

Risk
This price variation will not be accepted as a legitimate expenditure against public funds as it is a waste of public funds with no economy achieved in the course of project execution.

Recommendation
The Vice-Chancellor is required to recover the total sum of ₦8,828,832.35 and pay back to Treasury; with evidence of recovery and remittance forwarded to my office.

Issue 3: Execution of Contract not in accordance to specifications

The total sum of ₦990,621,753.29 **(**Nine hundred and ninety million, six hundred and twenty-one thousand, seven hundred and fifty-three naira, twenty-nine kobo) was approved for the Construction and Furnishing of a 3-storey, 4-floor structure Student Residential Building Complex dated 22nd July, 2015, with reference number FUPRE/NEEDS/PROJECT/001 and completion period of 48 weeks.

The following irregularities were discovered:

(a) The contract was awarded without Ministerial Tender's Board approval which is a violation of Government directive on threshold vide circular ref. no SGF/OP/I/S.3/VIII/57 dated 11th March, 2009.

(b) At inspection of the project on 8th March, 2018, it was discovered that in the place of the 3-storey, 4 floor structure approved which was awarded for ₦1,000,000,000.00 (One billion naira); a 2-storey, 3-floor building was constructed. On inquiry, the management informed the auditors that the University scaled-down the project as the amount approved was inadequate for the initial structural design approved. This change in structural design was made without an approval of the Federal Ministry of Education.

(c) In the approved BOQ, a provision of ₦322,118,363.87 (Three hundred and twenty-one million, one hundred and eighteen thousand, three hundred and sixty-three naira, eighty-seven kobo), was made for consultancy and contingencies. This represents 32.2% of the total sum and in which the items to be procured or activities to be carried out with the sum was not indicated. Also, there was no request by the contractor to expend this provisional sum.

The Management of the University responded to the first (1st) issue raised that they got an approval vide letter Reference No. FMC/TE/CU/407/T2/232 of May 09, 2015 from the Federal Ministry of Education to undertake the construction process of the Student's Residential Hostel – NEEDs Assessment. The No. 3.0 of the letter presented from the Federal Ministry of Education states that "Consequently, you can only go ahead and execute the construction of hostels with the sum of ₦1billion while you submit a fresh request for approval of the projects under the other categories of allocation".

However, the approval letter from the Federal Ministry of Education presented did not specifically indicate that they can construct a 2-storey building instead of the proposed 3-storey building; also, the letter presented was dated 9th May, 2015 which

is two (2) months before the contract was awarded on 22nd July, 2015; hence I will not accept this expenditure as a legitimate charge against public funds.

Risk
These irregularities are an indication of weak internal control and wastage of public funds.

Recommendation
The Vice-Chancellor is required to account in details the utilization of N1,000,000,000.00 with relevant approval attestations; otherwise, the total sum should be recovered and evidence of recovery forwarded to my office for verification.

Issue 4: Approved Projects not Executed

The total sum of ₦413,937,055.83 appropriated and approved for the Procurement of Laboratory Equipment (₦13,937,055.83) and Staff Residential Complex (₦400,000,000.00) under the Special Presidential Needs Assessment Phases I & II was yet to be awarded out despite the release of the total funds to execute both projects.

The Management responded to my query via my Audit Inspection Letter Ref. No. OAUGF/P&PAD/FUPR/AIR/VOL.1/1 dated 27th May, 2018 and his response to the audit issues on 23rd July, 2018 was not satisfactory.

Risk
This possibly will bring about diversion and wastage of unused funds as these funds are not utilized for the appropriated projects and ultimately result in loss of public funds.

Recommendation
The Vice-Chancellor is required to explain the non-execution of projects on which payments were duly made.

NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP)

During periodic checks on the accounts and other related records maintained by the National Office for Technology Acquisition and Promotion, the following observations were made:

Issue 1: Payment Made Without Supporting Documents

The sum of ₦2,270,000.00 (Two million, two hundred and two hundred and seventy thousand naira) for a two (2) day workshop was awarded to a Hotel on 16th October, 2014. However, though full payment has been made via PV no: NOTAP/OC/379/14 to the Hotel, no receipts for actual activities carried out or workshop report were presented for audit. This is 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 with reference

to any other documents such as local purchase orders, invoice special letters of authority, time sheets etc." In addition, names of the participants and their acknowledgement of receipt of transport allowance was not presented for audit. It was difficult to ascertain the genuineness and reasonability of the payments in the absence of relevant documentary evidences.

Risk
Non availability of these supporting documents indicates lack of transparency and accountability on appropriated funds. Therefore, I cannot accept these payments as legitimate charges against public funds.

Recommendation
The Director-General is required to recover the total sum and refund back to Treasury; and forward evidence of remittance to my office for verification.

NATIONAL JUDICIAL COUNCIL

At the National Judicial Council, the following observations were made:

Issue 1: Misapplication of Funds -₦46,000,000.00

Examination of 2016 Capital Appropriation for the Council revealed that the sum of ₦46,000,000.00 (Forty-six million naira) was embedded in the appropriation under BGT cont 230301, this sum has no sub-head and no description of utilization.
The Council having received such allocation ought to revert back to the National Assembly for further clarification; instead the Council spent the fund without sub-head or recourse to the National Assembly. The Council could not explain the where about of the amount to the Audit Team.

Financial Regulations 417 provides that 'Expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose for which money is provided. Expenditure incorrectly charged to a vote shall be disallowed''. Financial Regulation 602 also stated that, 'Separate vouchers shall be raised for separate sub-heads. Separate vouchers shall also be raised for the payment of different services.

Risk
Spending fund without sub-head or description of utilization entails that the fund was not spent for the purpose for which they were provided.

Recommendation
The Council is required to produce approval given by the National assembly stating the sub-head and description for the utilization of the fund or refund the unallocated sum of ₦46,000,000.00 (Forty-six million naira) to the Government Treasury and evidence forwarded to my Office for verification.

Issue 2: Irregular Variation on Contract awarded -₦224,209,885.27

The contract for the construction of retirement residence of retired Chief Justice of Nigeria House No VII, located at plot 1850 CAD A04, Asokoro, Abuja was awarded

to a company on 3rd June, 2015, at contract sum of ₦828,977,456.62 (Eight hundred and twenty-eight million, nine hundred and seventy-seven thousand, four hundred and fifty-six naira, sixty-two kobo only) vide award letter Ref No. NJC/PROC/CAP/18/015.

A scrutiny of the payment records showed that as at 3rd April, 2017 when Payment Certificate was paid, there had been contract price variation to the tune of ₦111,483,142.86 (One hundred and eleven million, four hundred and eighty-three thousand, one hundred and forty-two naira, eighty-six kobo) bringing the Revised Contract Sum to ₦940,460,559.04 (Nine hundred and forty million, four hundred and sixty thousand, five hundred and fifty-nine naira, four kobo).

The Council was unable to present approval obtained for this variation and the approved Revised Bill of Quantity to justify the needs and reasons for the variation.

It must be emphasized that the Council, through the contract agreement, had technically encouraged the contractor and the consultant to vary the contract price.

This is contained in the signed contract agreement. This does not show a true representation for the Federal Government, which advocates for due diligence on public procurement.

Similarly, the contract for the consultancy for the construction of retirement residence of retired Chief Justice of Nigeria House No VII, located at Plot 1850 CAD A04, Asokoro, Abuja was awarded to a Consultant at the sum of ₦165,184,544.48 (One hundred and sixty-five million, one hundred and eighty-four thousand, five hundred and forty-four naira, forty-eighty kobo only) but examination of payment vouchers and documents attached revealed that as at 2nd May, 2017 when Valuation Certificate 10 was raised, there had been upward variation of consultancy fee to the tune of ₦112,726,742.41 (One hundred and twelve million, seven hundred and twenty-six thousand, seven hundred and forty-two naira, forty-one kobo), bringing the revised Consultancy fee to the sum of ₦277,911,286.89 (Two hundred and seventy-seven million, nine hundred and eleven thousand, two hundred and eighty-six naira, eighty-nine kobo only).

The Council was unable to present Approved Revised Consultancy fee computation to the Audit Team, supported by Revised BOQ to justify the variations.

Surprisingly, while the total variation for the actual construction work was ₦111,483,142.86 (One hundred and eleven million, four hundred and eighty-three thousand, one hundred and forty-two naira, eighty-six kobo only), the total variation sum for consultancy on the same contract was ₦112,726,742.41 (One hundred and twelve million, seven hundred and twenty-six thousand, seven hundred and forty-two naira, forty-one kobo), bringing the total variation on this construction work to ₦224,209,885.27 (Two hundred and twenty-four million, two hundred and nine thousand, eight hundred and eighty-five naira, twenty-seven kobo only) without justification and also having consultancy variation sum higher than the construction variation.

This is rather unprofessional and unacceptable to the utilization of taxpayers' fund. It was expected that computation for consultancy shall be at approved rate based on contract sum.

Inability to present approval and Revised Bill of Quantity to support the need for variation of both the contract sum and consultancy fee suggests that the said variations did not actually take place. Also, having consultancy variation higher than the construction variation amount further strengthened our suspicion that the said variations were only used to pull out money from public coffers for private use without regard to rules and regulations guiding such.

Risk
Misappropriation and Loss of public funds

The Executive Secretary was asked to present records of approval for variation of construction contract and the approval for variation and rate for computation of the consultancy fee. He should also explain why the consultancy variation fee of ₦112,726,742.41 (One hundred and twelve million, seven hundred and twenty-six thousand, seven hundred and forty-two naira, forty-one kobo) is higher than contract variation price of ₦111,483,142.86 (One hundred and eleven million, four hundred and eighty-three thousand, one hundred and forty-two naira, eighty-six kobo only), on what was the consultancy price based?

Recommendation
The response received was not satisfactory, after due evaluation, consequently the Council should recover a total of ₦224,209,885.27 (₦111,483,142.86 + ₦112,726,742.41), being irregular variation on contract awarded. Evidence of recovery should be forwarded to my office for confirmation.

Issue 3: Irregular payment of contingency without appropriate approvals - ₦90,000,000.00

The sum of ₦90,000,000.00 was expended as contingency fee during the project construction, this included the ₦70,000,000.00 (Seventy million naira) assigned and ₦20,000,000.00 (Twenty million naira only) transferred from purchase of project vehicles.
Contingency component in the BOQ refers to unforeseen cost likely to be incurred during the contract execution. This can only be spent with approval of the client (NJC) and not by the contractor or consultant.

During the audit exercise, the Council was unable to present necessary documents and approval for the utilization of the contingency provided amounting to ₦90,000,000.00 (Ninety million naira) embedded in the BOQ. The Audit Team was surprised that despite the provision of ₦90,000,000.00 (Ninety million naira only) as contingency in the entire contract which was not accounted for, that the council still incurred variation to the tune of ₦224,209,885.27 (Two hundred and twenty-four million, two hundred and nine thousand, eight hundred and eighty-five naira, twenty-seven kobo only), what was the essence of contingency fund?

Financial Regulations 603 provides that all vouchers shall contain full particulars of each service so as to enable them to be checked that without reference to any other documents and will invariably be supported by relevant documents.
The inability to present necessary documents and approval in respect of the utilization of the contingency fee of ₦90,000,000.00 (Ninety million naira) suggests that the said amount was diverted for private use.

Risk
Loss resulting from misappropriation

Recommendation
The Council's response did not address the issue at hand.

(i) The Executive Secretary is required to account for the sum of ₦90,000,000.00 (Ninety million naira) that could not be explained how it was spent;

(ii) Also, he should explain the reason(s) for authorizing payments without due regards to lay down rules and regulations; and He should provide verifiable evidence to back the spending of ₦314,209,885.27 (Three hundred and fourteen million, two hundred and nine thousand, eight hundred and eighty-five naira, twenty-seven kobo) as variations and contingencies for audit verification and confirmation.

Issue 4: Irregular payment of Preliminary cost without appropriate approvals - ₦90,000,000.00

The sum of ₦85,700,000.00 (Eighty-five million, seven hundred thousand naira) was to have been utilized during the construction of residence for retired Hon. Chief Justice of Nigeria (CJN VII), being payment for preliminaries, some of which should have form basis of payment to the contractor and the consultant.

Payment of ₦85,700,000.00 (Eighty-five million, seven hundred thousand naira) as preliminary cost is irregular and the Value-for-Money proof for these components was not satisfactory. For example:

LICENCES: The contractor shall make all arrangements for the issue of any licenses, permits etc., required for the execution of the contract as far as the supply of labour and materials were concerned - ₦5,000,000.00 (Five million naira).

ALLOW FOR PROVISIONAL SUM: For client technical representative (professional in building construction industry) involved in monitoring, evaluation, logistic for attending regular site meetings.

It was observed that many of the preliminary transactions were not receipted by contractor and verified by the Council.

Financial Regulations 708 states that on no account should payment be made for service not yet performed or for goods not yet supplied. Financial Regulation 412 also provides that, 'Where a contract involves supplies of goods or work done, there will be attached to the voucher a certificate that the payments are in accordance

with terms of the contract agreement, that as regards supplies, the articles have been received and in the case of work, that it has been properly done.

Risk

Payment of preliminary items/transactions that were not receipted by the contractor and verified by the Council entails that the work on the affected components was not carried out, hence value for money was not derived from the money paid to the contractor.

The Executive Secretary was asked to present proofs and verifiable evidence to justify the usage of ₦85,700,000.00 (Eighty-five million, seven hundred thousand naira); and produce the breakdown of the works carried out that amounted to the sum of ₦85,700,000.00 (Eighty-five million, seven hundred thousand naira) for audit checks.

Recommendation

No satisfactory response was received. Accordingly, the Council should recover and pay to Government Treasury, the sum of ₦85,700,000.00 (Eighty-five million, seven hundred thousand naira), and forward details for audit confirmation.

Issue 5: Irregular payment of Prime Cost -₦89,502,500.00

The sum of ₦89,502,500.00 (Eighty-nine million, five hundred and two thousand, five hundred naira) was included in the BOQ as Prime Cost Sum. The Contract Agreement provides that, “the receipted vouchers for all articles for which prime cost sum are included in the BOQ must be produced at the final settlement of accounts and the final certificate will not be issued until such receipts have been provided.”

During the period of Audit exercise, the Council was unable to present evidence of approval and evidence of utilization of prime cost sum of ₦89,502,502.00 (Eighty-nine million, five hundred and two thousand, five hundred naira) in line with the contract agreement.

Hence, the payment of prime cost sum and the final payment to the contractor were not in the interest of the Federal Government of Nigeria; and not in line with the contract agreement.

The Contract Agreement provides that, “the receipted vouchers for all articles for which prime cost sum are included in the BOQ must be produced at the final settlement of accounts and the final certificate will not be issued until such receipts have been provided**.”**

Risk

Inability of the Council to present evidence of approval and evidence of utilization of prime cost provision of ₦89,502,502.00 (Eighty-nine million, five hundred and two thousand, five hundred naira) suggests that the payment was not in the interest of the Federal Government of Nigeria; and not in line with the contract agreement.

The Executive Secretary was requested to explain why final payment was made to the contractor without prior verification and validation of the utilization of prime cost sum in line with the agreement. Response received was not satisfactory.

Recommendation
The Executive Secretary is required to provide the evidence of receipted vouchers for all prime cost sums as provided in the contract agreement for audit verification and confirmation. Failing which the Council should recover and pay to Treasury, the sum of ₦89,502,502.00.

Issue 6: Irregular payment of Provisional Sum ₦74,950,000.00

The term "**Provisional Sum**" in the BOQ indicates the sum of money allowed covering the cost of portion of the work, the extent or nature of which is not known at the time of preparing the contract documents, or which cannot be determined accurately until the works are executed.

The signed Contract Agreement indicates that Provisional Sum shall be expended solely as directed by the Architect and may be deducted in whole or in part if required.

Examination revealed that the sum of ₦74,950,000.00 (Seventy-four million, nine hundred and fifty thousand, naira) was the total provisional sum embedded in the BOQ covering for this project. At the completion of the project, the client (NJC), the contractor and the consultant are expected to reconcile on the budgeted, the actual and the balance thereof on the provisional sum; and return the unspent balance, as well as deducting the variation cost from the provisional sum.

Despite the fact that there was cost variation on this project, prime cost was utilized, and provisional sum was provided for; the Council, the contractor and the consultant could not provide reconciliation documents and evidence of utilization of the sum of ₦74,950,000.00 representing the budgeted provisional sum.

Extant regulation requires that where the term "Provisional Sum" are used in the BOQ, at the completion of the project, the client (NJC), the contractor and the consultant are to reconcile on the budgeted, the actual and the balance thereof on the provisional sum; and return the unspent balance, as well as deducting the variation cost from the provisional sum.

Inability of the Council, the contractor and the consultant to provide reconciliation documents and evidence of utilization of the sum of ₦74,950,000.00 representing the budgeted provisional sum entails that the money were diverted for personal use.

Risk
Loss of public funds.

The Executive Secretary was asked to explain why final payment was made to the contractor without reconciliation on provisional sum of ₦74,950,00.00 (Seven-four million, nine hundred and fifty thousand, naira). The response received was not satisfactory.

Recommendation
The Executive Secretary is required to provide the breakdown of fund utilization of ₦74,950,00.00 (Seventy-four million, nine hundred and fifty thousand naira) provisional sum and the evidence of payments made to different sub-contracts, as well as report on unspent balance thereof. Or the sum of ₦74,950,00.00 (Seventy-four million, nine hundred and fifty thousand, naira) should be returned to Government Treasury and evidence of which should be forwarded for audit verification and confirmation.

Issue 7: Unaccounted Payments - ₦6,432,810.74

Audit examination of document made available revealed that the sum of ₦136,976,859.48 (One hundred and thirty-six million, nine hundred and seventy-six thousand, eight hundred and fifty-nine naira, forty-eight kobo) was paid as Legal Fees and Agency Fees. It was noted that out of the above amount, the sum of ₦130,222,407.88 was paid to a Solicitor/Advocate with address at No. 100 opposite Keffi, Nasarawa State.

While the sum of ₦6,432,810.74 (Six million, four hundred and thirty-two thousand, eight hundred and ten naira, seventy-four kobo) was claimed to have been paid to FCDA as follows: -

S/NO.	DETAILS	AMOUNT₦
1.	Development Control fees	2,157, 067.59
2.	Site location and analysis	1,651,845.40
3.	Environmental Impact Assessment (EIA)	123, 897.75
4.	Logistic for planning approval	2, 500,000.00
	TOTAL	₦6,432,810.74

There was no documentary evidence to prove the payment of the sum of ₦6,432,810.74 (Six million, four hundred and thirty-two thousand, eight hundred and ten naira, seventy-four kobo) made available for audit scrutiny. The Council was requested to provide evidence to that effect to enable this payment be seen as a legitimate claim on public funds.

Lack of documentary evidence in respect of the payment of ₦6,432,810.74 to FCDA suggests that the payment was not made in the interest of the Federal Government as there was no evidence to show that value for money was derived.

Risk
Misapplication and loss of public funds

No satisfactory response was received to prove proper payment of the sum of ₦6,432,810.74.

Recommendation
Consequently, the National Judicial Council is required to recover the sum of ₦6,432,810.74 and pay to Government, and appropriate details forwarded to my office for confirmation.

NIGERIAN RAILWAY CORPORATION

During Period checks of the account and other related records of Nigerian Railway Corporation, the following observations were made:

Issue 1: Non-Remittance of Deducted WHT & VAT

₦122,242,337.63 (One hundred and twenty-two million, two hundred and forty-two thousand, three hundred and thirty-seven naira, sixty-three kobo) was deducted from various contractors as Withholding Tax (WHT) and Value Added Tax (VAT). However, evidence of remittance to the appropriate authority was not presented for audit. This act is in contravention of the provision of 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".

Risk

Non-remittance of deducted taxes has resulted to loss of revenue to the government.

Recommendation

The Managing Director should ensure the immediate payment of the unremitted revenue to the relevant Tax Authority and furnish the office with evidence of remittance.

SECTION 9

PERIODIC CHECKS OF STATUTORY BODIES

PART A EXTRA-MINISTERIAL AUDIT DEPARTMENT

NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)

During the periodic check of the National Power Training Institute of Nigeria, the following observations were made:

Issue 1: Unremitted Operating Surplus – ₦206,680,771.62

The Institute generated the total sum of ₦866,460,856.18 (Eight hundred and sixty-six million, four hundred and sixty thousand, eight hundred and fifty-six naira, eighteen kobo) in 2015 and 2016 financial years as Internally Generated Revenue (IGR). The sum of ₦216,615,214.05 (Two hundred and sixteen million, six hundred and fifteen thousand, two hundred and fourteen naira, five kobo) being 25% of IGR, was to be remitted to the Consolidated Revenue Fund (CRF) of the Federal Government as required by Finance Circular Ref. No.: BO/RVE/12235/259/VII/201 dated 11th November, 2011. However, only ₦9,934,442.43 (Nine million, nine hundred and thirty-four thousand, four hundred and forty-two naira, forty-three kobo) was remitted, with outstanding balance of ₦206,680,771.62 (Two hundred and six million, six hundred and eighty thousand, seven hundred and seventy-one naira, sixty-two kobo) yet to be remitted.

Risk
Non-remittance of IGR due to the CRF may deprive the Federal Government of needed funds for implementation of its annual budget.

Recommendation
The Director-General (DG) is required to remit the outstanding operating surplus of ₦206,680,771.62 to Consolidated Revenue Fund account of the Federal Government and evidence forwarded to my office for confirmation. Henceforth, the DG should desist from holding back funds of the Federal Government.

Issue 2: Payments without relevant supporting documents ₦182,668,513.72

Thirteen (13) payment vouchers totalling ₦182,668,513.72 (One hundred and eighty-two million, six hundred and sixty-eight thousand, five hundred and thirteen naira, seventy-two kobo), being payment for contracts, were not supported with relevant documents like: job completion certificates, invoices, Store Receipt Vouchers (SRVs), etc.

This contravenes Financial Regulations 603(2009), which requires that every payment voucher be supported with relevant documents. It was therefore difficult to accept these payments as legitimate charge, against public funds.

Risk
Payment vouchers without relevant supporting documents may lead to misappropriation and misapplication of Government Funds.

Recommendation
The Director-General is required to pay back the sum of ₦182,668,513.72 to the treasury and forward details to my office for confirmation.

Issue 3: Payment for Goods not Supplied ₦47,000,000.00

The sum of ₦47,000,000.00 (Forty-seven million naira) was paid to a contractor for the supply of goods to the Institute. However, over a year after full payment was made, the contractor is yet to supply the goods to the Institute. The Goods invoice, delivery note, and other relevant documents were not made available to the audit team. By implication, the contract was not executed and value for money not received.

This irregularity is contrary to the provision of Financial Regulations 708 (2009) which states that "on no account should payments be made for services not yet performed or for goods not yet supplied".

Risk
Diversion and loss of government funds

Recommendation
The Director-General is required to recover the sum of ₦47,000,000.00 (Forty-seven million naira) from the contractor and evidence forwarded to my office for confirmation.

Issue 4: Unremitted VAT and WHT Deduction - ₦38,069,069.20

The sum of ₦38,069,069.20 (Thirty-eight million, sixty-nine thousand, sixty-nine naira, twenty kobo) made up of ₦18,575,455.48 (Eighteen million, five hundred and seventy-five thousand, four hundred and fifty-five naira, forty-eight kobo) for Value Added Tax (VAT) and ₦19,493,613.72 (Nineteen million, four hundred and ninety-three thousand, six hundred and thirteen naira, seventy two kobo) for Withholding Tax (WHT) deducted from payments made to contractors in respect of supply of goods and services, during the year under review, were not remitted to Federal Inland Revenue Service (FIRS).

This is contrary to the provisions of Financial Regulations 234, (2009) which stipulate that "It is mandatory for all 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"; and Financial Regulations 235 (2009) which states that "deduction for WHT, VAT and PAYE shall be remitted to the tax authorities at the same time the payee who is the subject of the deduction is paid".

Risk
Non prompt remittance of VAT and WHT may result in diversion and eventual loss of government revenue.

Recommendation
The Director-General is required to remit the outstanding VAT and WHT deductions totalling ₦38,069,069.20, to the relevant revenue authority and forward evidence to my office for confirmation.

Issue 5: Payment for supply of Power System Simulator without evidence of supply ₦20,569,398.20

Power System Simulator valued at ₦20,569,398.20 (Twenty million, five hundred and sixty-nine thousand, three hundred and ninety-eight naira, twenty kobo) was said to have been purchased by the Institute on the 19th October, 2016, but store receipt voucher (SRV) or bin card that would have evidenced its receipt into the store was not presented for examination.

Financial Regulations 2402 (2009), stipulates that "on all payment vouchers for the purchase of stores, the Storekeeper must certify that the stores have been received and taken on charge in the store ledger quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original Local Purchase Order (LPO)". I could therefore not ascertain that the item was actually purchased.

Risk
Diversion of the Institutes assets for private use and payment for items not supplied.

Recommendation
The Director-General is required to produce the equipment for physical verification with the relevant documents of supply, otherwise, the sum of ₦20,569,398.20 (Twenty million, five hundred and sixty-nine thousand, three hundred and ninety-eight naira, twenty kobo) should be recovered from the contractor and details forwarded to my office for confirmation.

Issue 6: Outstanding Cash Advances

Cash advances totalling ₦6,187,393.50 (Six million, one hundred and eighty-seven thousand, three hundred and ninety-three naira, fifty kobo), granted to 17 (seventeen) officers of the Institute during the period under audit, had not been retired as at the time of audit in July 2017. Furthermore, it was revealed that new advances were granted to officers that had not retired previous ones.

This is contrary to the provisions of Financial Regulations 1405 and 1004'i''b' (2009).

Risk
Non/timely retirement of cash advances may result in misapplication and misappropriation of Government funds.

Recommendation
The Director-General is required to recover the outstanding advances of ₦6,187,393.50 from the affected officers and details forwarded to my office for confirmation.

Response
The above issues were all brought to the knowledge of the Director-General but no response was received from him.

ADVERTISING PRACTITIONERS COUNCIL OF NIGERIA

During the periodic checks of the Advertising Practitioners Council of Nigeria, the following was observed:

Issue 1: Appointment and payment for services of Solicitors without the consent of the Attorney-General of the Federation - ₦3,604,000.00

The sum of ₦3,604,000.00 (Three million, six hundred and four thousand naira) was paid to 2 (two) legal firms, as retainer ship on court cases, without the consent and approval of the Honorable Attorney-General of the Federation (AGF) as required.

This is a violation of Circular Ref. No.: SGF/PS/CIR/625/I/1 of 16th July, 2003, issued by the Solicitor-General of the Federation on the need for the "Consent of the Honorable Attorney-General of the Federation (AGF) prior to the engagement/payment of External Solicitors".

Risk:
Contracting legal services without the consent of the AGF may lead to arbitrary employment of legal practitioners and ultimately inflate government expenditure on legal services.

Recommendation
The Registrar is required to terminate the agreement, suspend any further payment to the legal firms and ensure compliance with the SGF circular stated above.

Response
The above observation was brought to the knowledge of the Registrar with a reminder but no response was received.

ADVANCED MANUFACTURING TECHNOLOGY PROGRAMME

During the periodic checks of Advanced Manufacturing Technology Programme, the following were observed:

Issue 1: Interference in the operations of the Agency by the National Agency for Science & Engineering Infrastructure (NASENI)

The Parent Body, National Agency for Science & Engineering Infrastructure (NASENI), awarded all contracts appropriated for the organization totalling ₦116,415,895.15 (One hundred and sixteen million, four hundred and fifteen thousand, eight hundred and ninety-five naira, fifteen kobo).

This practice is a contravention of Section 20 (2) of the Public Procurement Act, 2007 which stipulates that "Accounting Officer of every procuring entity shall have the responsibility for the planning of, organization of tenders, evaluation of tenders and execution of all procurements."

Risk

Award of contracts without strict compliance with due process could result in abuse of the process.

Recommendation
The Accounting Officer of NASENI should be sanctioned for interfering with the operations of the Advanced Manufacturing Technology programme.

Issue 2: Payment without relevant supporting documents –₦126,533,197.08

Payment of ₦4,419,020.15 (Four million, four hundred and nineteen thousand, twenty naira, fifteen kobo) vide payment voucher number AMT/p/JL/001/2017 dated 13th February, 2017, was made to a contractor as 15% mobilization fee for the completion of machine tools workshop. However, relevant supporting documents like contract agreement, and "Certificate of "No Objection", were not attached to the payment voucher.

Another payment vide payment voucher number 022/17 dated 30th March, 2017, for the sum of ₦13,542,822.82 (Thirteen million, five hundred and forty-two thousand, eight hundred and twenty-two naira, eighty-two kobo) as interim payment for completion of machine tools workshop, showed that there was no written request from the contractor for this payment, no contract agreement between the Agency and the contractor and no copy of contract award letter was attached to the payment voucher.

In similar manner, a payment was made vide payment voucher number 0035/17 dated 5th May, 2017 for the sum of ₦11,967,214.97 (Eleven million, nine hundred and sixty-seven thousand, two hundred and fourteen naira, ninety-seven kobo) for the construction of perimeter fence and culvert at the permanent site without contract agreement between the Agency and the contractor, no copy of contract award letter was attached and there was no written request from the contractor for the payment.

Payment vouchers totalling ₦96,604,139.14 (Ninety-six million, six hundred and four thousand, one hundred and thirty-nine naira, fourteen kobo) were not supported by relevant documents such as receipts, contract documents, etc.,

These payments contravene Financial Regulations 603'i' (2009) which stipulates that all vouchers shall contain full particulars of each service and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheet, etc.

It is therefore difficult to conclude that these projects had been executed and that the payments represented legitimate and proper charges against public funds.

Risk
Misapplication and misappropriation of government funds

Recommendation
The Managing-Director is required to justify the above payments otherwise, the sum of ₦126,533,197.08 should be recovered and particulars of recovery forwarded to my office for confirmation.

Issue 3: Payment Vouchers not presented for checks - ₦2,322,597.10

Payment vouchers totalling ₦2,322,597.10 (Two million, three hundred and twenty-two thousand, five hundred and ninety-seven naira, ten kobo) were not presented for examination despite repeated demand for them.

Risk
Misapplication and misappropriation of government funds.

Recommendation
The Managing-Director is required to recover the sum of ₦2,322,597.10 and details forwarded to my office for confirmation.

Response
The above observations were brought to the knowledge of the Managing Director but no response was received.

ADMINISTRATIVE STAFF COLLEGE OF NIGERIA (ASCON)

The following observations were made during the periodic checks of the Administrative Staff College of Nigeria (ASCON):

Issue 1: Cash Advances not retired - ₦189,974,457.00

The sum of ₦189,974,457.00 (One hundred and eighty-nine million, nine hundred and seventy-four thousand, four hundred and fifty-seven naira), granted as non-personal advance to some members of staff of the College between February 2015 and December 2016, were unretired as at the time of audit in May 2017.

Financial Regulations 1420 (2009), provides that, it is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered.

Risk
Use of government funds for purposes not intended and loss of government funds.

Recommendation
The Director-General (DG) is required to ensure that all outstanding advances are retired and evidence forwarded to my office for confirmation.

Issue 2: Outstanding VAT & WHT Deductions - N6,749,181.52

The sum of ₦21,303,700.00 (Twenty-one million, three hundred and three thousand, seven hundred naira) was deducted as WHT and VAT respectively for period under review. However, only the sum of ₦14,554,518.48 (Fourteen million, Five hundred and fifty four thousand, five hundred and eighteen naira, forty- kobo) was remitted to FIRS, with an outstanding balance of ₦6,749,181.52 (Six million, Seven hundred and Forty Nine thousand, One hundred and Eighty One naira, Fifty Two kobo) yet to be remitted. This contravenes Financial Regulations 234 and 235

(2009) which makes it mandatory for accounting officers to ensure full and prompt remittance of all the VAT and WHT collected to FIRS.

Risk
Non prompt remittance of VAT and WHT may result in diversion and eventual loss of government revenue.

Recommendation
The Director-General is required to remit the outstanding VAT and WHT deductions totalling ₦6,749,181.52, including penalty and interest, to the appropriate tax authorities and forward evidence of remittance for confirmation.

Issue 3: Payments with the use of Stale Vouchers - ₦12,085,400.00

Three (3) outdated payment vouchers totalling ₦12,085,400.00 (Twelve million, eighty-five thousand, four hundred naira), raised and approved by the Director-General between December 2013 and December 2015, with all other associated checks and certification done then, were re-presented for payment in 2016 without revalidation of approval and re-preparation of new payment vouchers.

This practice contravenes the provision of Financial Regulations 611 'c' (2009), which stipulates that "a Sub-Accounting Officer may not make payment against a voucher unless it is not more than three months since the voucher was signed by officer controlling expenditure".

Risk
Payment vouchers that have been paid could be represented for payment again resulting in double payment for same transaction.

Recommendation
The Director-General should be sanctioned in line with FR 3129, which states that "any officer who violates any other-provision for which no sanction is specifically recommended, shall be taken to have committed gross misconduct and shall be disciplined accordingly".

Response
The above issues were brought to the knowledge of the Director-General but his explanations were not satisfactory therefore the observations are sustained.

INFRASTRUCTURE CONCESSION REGULATORY COMMISSION (ICRC)

During the period checks of the Infrastructure Concession Regulatory Commission, the following observations were made:

Issue 1: Outstanding IGR - ₦127,092,987.58 and $875,138.39

The sums of ₦127,092,987.58 (One hundred and twenty-seven million, ninety-two thousand, nine hundred and eighty-seven naira, fifty-eight kobo) and $875,138.39

(Eight hundred and seventy-five thousand, one hundred and thirty-eight dollars, thirty-nine cents) which were part of the Commission's Internally Generated Revenue (IGR) between 2014 and 2016 were still outstanding in the hands of some government's Ministries, Departments and Agencies (MDAs) as at the time of this exercise in 2017.

Risk
Outstanding IGR may never be recouped, thereby denying the Commission of necessary funds for execution of projects.

Recommendation
The Director-General is required to intensify efforts at recovering the outstanding IGR from the concerned MDAs and forward details to my Office for confirmation.

Issue 2: Non-deduction of withholding tax - ₦509,500.00

Withholding Taxes (WHT) totalling ₦509,500.00 (Five hundred and nine thousand, five hundred naira) were not deducted from payments to five contractors, contrary to Financial Regulations 234 'I' (2009), which stipulates that "it is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for VAT and WHT due on supply and service contract and actual remittance of same".

Risk
Non-deduction of WHT will amount to overpayment of Contractors and loss of revenue by the Federal Government.

Recommendation
The Director-General is required to recover the sum of ₦509,500.00 from the contractors concerned and remit same to appropriate tax authority while evidence of recovery and remittance should be forwarded to my office for confirmation. His reaction is still being awaited.

The DG was informed about the above issues but no response was received.

RURAL ELECTRIFICATION AGENCY

During the periodic checks of the Rural Electrification Agency, the following observations were made:

Issue 1: Wrong classification of assets - ₦2,781,572,787.58

The Sum of ₦2,781,572,787.58 (Two billion, seven hundred and eighty-one million, five hundred and seventy-two thousand, seven hundred and eighty-seven naira, fifty-eight kobo) was reflected by the Agency as balance for work in progress. Some of the projects that constituted this figure were electrification projects funded by government through the Agency which had been completed and handed over to the various Distribution Companies (DISCOs). It would therefore be improper to continue to retain them in its books since they are no longer under its control and

possession. Requests for breakdown and details of the above figure were not granted.

Risk
Misstatement of the financial statement and resultant implication of reliance on it.

Recommendation

In his response the Managing Director, stated that the Agency was advised to treat the items as work in progress pending further directives from the Accountant-General of the Federation.

The Managing-Director, in consultation with the Office of the Accountant General, is therefore, required to ensure proper treatment of the work-in progress to correct the errors and misstatements in the Financial Statement.

NATIONAL CENTRE FOR REMOTE SENSING

During the periodic checks of the National Centre for Remote Sensing, the following observations were made:-

Issue 1: Payment for job not done ₦4,452,000.00

A constituency project for the supply of 30 (thirty) High Speed Branded HP Work Stations, Wireless Cards, Servers, Plotters, Scanners, UPS and other computer accessories to Usman Dan Fodio University, Sokoto State was awarded on the 12th August, 2014 for the sum of ₦49,741,965.00 (Forty-nine million, seven hundred and forty-one thousand, nine hundred and sixty-five naira). However, some irregularities were discovered during inspection to the university.

The sum of ₦2,377,500.00 (Two million, three hundred and seventy-seven thousand, five hundred naira) was provided for the supply of five (5) Nos. Inverters with batteries to power each of them at the rate of ₦475,500.00 per unit in the Bills of Quantities (BOQs), but only one (1) No. Inverter with four batteries were supplied to the institution, leaving 4 (four) inverters valued at ₦1,902,000.00 (One million, nine hundred and two thousand naira) not supplied by the contractor.

Also, a 2nd constituency project for the supply of 60 (sixty) High Speed Branded HP Work Stations, Wireless Cards, Antivirus, Inverters, ARC GIS BAN, UPS, etc., to Usman Dan Fodio University, Sokoto State, was awarded on the same day, 12th August, 2014 for the sum of ₦49,976,325.00 (Forty-nine million, nine hundred and seventy-six thousand, three hundred and twenty-five naira), with a balance of ₦2,707,427.50 (Two million, seven hundred and seven thousand, four hundred and twenty-seven naira, fifty kobo) as at the time of the audit. During physical inspection to the University in March, 2018, with a representative of the contractor, it was discovered that:

(i) The sum of ₦5,100,000.00 (Five million, one hundred thousand naira) was provided for 2 (two) Servers at the rate of ₦2,550,000.00 (Two million, five

hundred and fifty thousand naira) per unit according to the BOQs, but only one was supplied and installed, leaving 1 (one) Server valued at ₦2,550,000.00 not supplied.

(ii) The sum of ₦1,100,000.00 (One million, one hundred thousand naira) was provided for the supply of 5 (five) GPS (GAMMAIN) at the rate of ₦220,000.00 per unit, but it was discovered that car Navigator GPS which was not useful for the Institution's research work was supplied.

This is a violation of the Financial Regulations 708 (2009) which states that 'On no account should payment be made for services not yet performed or for goods not yet supplied'

Risk
Payments for work not done and loss of Government funds.

Recommendation
The Executive Director (ED) is required to recover the sum of **₦4,452,000.00** being payment for work not done. Evidence of recovery should be forwarded to my office for confirmation. The ED should ensure that the contractor replace the car Navigator GPS with the specified GPS (GAMMAIN) or refund the sum of ₦1,100,000.00 (One million, one hundred thousand naira).

Issue 2: Payment Vouchers without supporting documents - ₦6,601,320.00

Sampled payment vouchers revealed that 36 (thirty-six) payment vouchers totalling ₦6,601,320.00 (Six million, six hundred and one thousand, three hundred and twenty naira) were not supported with relevant documents such as receipts, invoices, etc., contrary to Financial Regulations 603 (2009) which requires that all vouchers should contain full particulars of each service, such as dates, numbers, quantities, distances, rates, etc., as to enable them be checked without reference to any other documents.

Risk
Non-attachment of relevant documents to payment vouchers may result in irregular payments.

Recommendation
The Executive Director Is required to refund the sum of **₦6,601,320.00** to the treasury and details forwarded to my office for confirmation.

Issue 3: Payment for items not taken on charge in the store - ₦3,829,440.00

Examination of sampled payment vouchers and verification of store records revealed that items of store supplied to the Centre and purchased by staff through purchase advances amounting to ₦3,829,440.00 (Three million, eight hundred and twenty-nine thousand, four hundred and forty naira) could not be traced to the store.

Financial Regulations 2402 (2009), stipulates that on all payment vouchers for the purchase of stores, the Storekeeper must certify that the stores have been received and taken on charge in the store ledger, quoting the stores receipt voucher number

and attaching the original copy of the store receipt voucher to the original Local Purchase Order.

Risk
Payment for items not supplied and likely supply of substandard goods.

Recommendation
The Executive Director is required to recover the sum of ₦3,829,440.00 (Three million, eight hundred and twenty-nine thousand, four hundred and forty naira) from those involved and details forwarded to my office for confirmation.

The above infractions were communicated to the ED but his response is still being awaited despite a reminder.

NATIONAL FILM AND VIDEO CENSORS BOARD

In the course of periodic checks on the National Film and Video Censor Board, the following observations were made:

Issue 1: Advances not retired - ₦108,348,235.01

Examination of Advances Registers maintained in the Board revealed that there were no evidence of retirement of several advances granted to some members of staff totalling ₦108,348,235.01 (One hundred and eight million, three hundred and forty-eight thousand, two hundred and thirty-five naira, one kobo) between 2014 and 2016, contrary to the provisions of Financial Regulations 1402(iii) and 1405 (2009). Furthermore, additional advances were granted to some of them without retirement of the outstanding ones.

Risk
Diversion of government fund for purposes other than intended.

Recommendation
The Director-General is required to recover the sum ₦108,348,235.01 from salaries and other entitlements of members of staff concerned and forward evidence of recovery forwarded to my office for confirmation.

Issue 2: Violation of e-payment policy - ₦9,997,650.00

The sum of ₦9,997,650.00 (Nine million, nine hundred and ninety-seven thousand, six hundred and fifty naira) was paid to some members of staff, vide 12 (twelve) payment vouchers, as Duty Tour Allowances (DTAs) and other allowances for workshops and training programmes. However, these vouchers and attached supporting documents revealed that the payments were made into a single person's account on behalf of other beneficiaries, contrary to the provisions of Financial Regulations 631 (2009) and e-payment policy guidelines on payments procedure which stipulate that "commencing from 1st January, 2009 all payments, except where exemption has been granted, shall be made electronically" and 'payment should be made into individual beneficiary's account'.

Risk
Diversion of government funds for purposes other than intended.

Recommendation
The Director-General should be sanctioned in line with the provisions of Financial Regulations 3127 and 3128 (2009).

Issue 3: Payment Vouchers without supporting documents

Sampled payment vouchers totalling ₦4,491,300.00 (Four million, four hundred and ninety-one thousand, three hundred naira) were paid to some members of staff of the Board and a contractor for various services during the year under review, but relevant supporting documents such as receipts, invoices, letters of authority, etc., were not attached to the payment vouchers. This is a contravention of Financial Regulation 603 'i' (2009) which requires all vouchers to invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheet, etc. It was therefore difficult to accept expenditures covered by these payment vouchers as legitimate charges against public funds.

Risk
Payment vouchers without supporting documents may lead to diversion of funds for purposes other than intended.

Recommendation
The Director-General is required to recover the sum of ₦4,491,300.00 from the staff concerned and details forwarded to my office for confirmation.

Issue 4: Items not taken on charge in the Store - ₦2,955,250.00

Items of stores worth ₦2,955,250.00 (Two million, nine hundred and fifty-five thousand, two hundred and fifty naira), purchased during the year under review, were not taken on stores ledger charge, as required by Financial Regulations 2402(i) and (ii) which provide that "the Storekeeper must certify that the stores have been received and taken on charge in the stores ledger quoting the stores receipt voucher number and attaching the original copy of the stores receipt voucher to the original local purchase order (LPO)".

Risk
Not taking of purchased items on store charge could encourage pilfering and loss of government assets.

Recommendation
The Director-General is required to refund the sum of ₦2,955,250.00, and details forwarded to my office for confirmation.

The above issues were brought to the knowledge of the Director-General but his responses were not satisfactory as necessary documents were not provided to substantiate his claims.

CENTRE FOR MANAGEMENT DEVELOPMENT

During the periodic checks of the Centre for Management Development, the following observations were made:

Issue 1: Payment Vouchers not subjected to Internal Audit Checks - ₦61,079,750.00

Eleven (11) Capital expenditure payment vouchers, totalling ₦61,079,750.00 (Sixty-one million, seventy-nine thousand, seven hundred and fifty naira), were not produced for examination. It was therefore difficult for me to accept expenditures covered by these payment vouchers as legitimate charges against public funds. This is contrary to Section 1705 of the Financial Regulations (2009) which stipulates that "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 pass vouchers is carried out…."

Risk

Not subjecting payment vouchers to internal audit check is an indication of breakdown of internal controls which could result in misappropriation of government funds.

Recommendation

For failure to attach the payment vouchers to his response, the Managing Director is required to pay back the sum of ₦61,079,750.00 to the chest.

Issue 2: Extra-budgetary expenditure due to the CRF not remitted ₦59,274,180.66

The sum of ₦237,096,722.64 (Two hundred and thirty-seven million, ninety-six thousand, seven hundred and twenty-two naira, sixty-four kobo) was revenue generated between January and December 2016 by the Centre, while total expenditure for the same period was ₦210,342,774.48 (Two hundred and ten million, three hundred and forty-two thousand, seven hundred and seventy-four naira, forty-eight kobo), leaving a balance of ₦26,753,948.16 (Twenty-six million, seven hundred and fifty-three thousand, nine hundred and forty-eight naira, sixteen kobo). Out of the amount generated, nothing was remitted to the Consolidated Revenue Fund.

This is a violation to the provision of Federal Ministry of Finance's circular on "Revenue, Expenditure and Internally Generated Revenue (IGR) remittance to the Consolidated Revenue Fund" Ref. No.: FMF/HMF/2015/1 dated 8th December, 2015 which stipulates that all Ministries, Departments and Agencies (MDAs) that are fully funded through the annual Federal Government budget (receiving Salary, Overhead and Capital) should remit 100% of their IGR to the CRF; and all partially funded Federal Government Agencies/Parastatals should limit their annual budgetary expenditure to no more than 75% of their gross revenue and remit 25% to the CRF or pay 80% of their Operating Surplus, computed according to the approved template, to the CRF, whichever is higher.

Risk
Loss of revenue accruable to the Consolidated Revenue Fund.

Recommendation
The Managing Director is required to remit 25% of the Centre's IGR for year 2016, amounting to ₦59,274,180.66, to the Consolidated Revenue Fund and forward proof of remittance to my Office for confirmation.

Issue 3: Cash advances not retired - ₦50,166,627.21

Cash advances granted to member of staff of the Centre for various purposes during the period under review, amounting to ₦50,166,627.21 (Fifty million, one hundred and sixty-six thousand, six hundred and twenty-seven naira, twenty-one kobo), were not retired as at 31st December, 2016 and still remained unretired as at the time of the periodic checks exercise in May 2017, contrary to the provisions of Financial Regulations 1402 'iii', 1405 and 1420 (2009).

Risk
Government funds could be diverted for personal use.

Recommendation
The Managing Director is required to recover the outstanding cash advances from the salaries and other entitlements of staff involved and forward details of recovery to my office for confirmation.

Issue 4: Payment Vouchers not subjected to Internal Audit before payment ₦26,285,158.50

Payments were made on 4 (four) payment vouchers, raised for various purposes totalling ₦26,285,158.50 (Twenty-six million, two hundred and eighty-five thousand, one hundred and fifty-eight naira, fifty kobo), before they passed through Internal Audit Unit of the Centre, contrary to the provision of Financial Regulations 1705 (2009) which requires 100% prepayment audit of payment vouchers before payments are made on them.

Risk
Not subjecting payment vouchers to internal audit check before payment, is an indication of breakdown of internal controls which could result in misappropriation of government funds.

Recommendation
The Managing Director is required to ensure that under no circumstance should payment be made on any voucher and mandate which have not been audited.

Issue 5: Non remittance of WHT and VAT Deduction - ₦1,350,044.64

Withholding Tax (WHT) and Value Added Tax (VAT) totalling ₦1,350,044.64 (One million, three hundred and fifty thousand, forty-four naira and sixty-four kobo), deducted from contract payments during the period under review, were not remitted to the relevant tax authority, contrary to provisions of VAT Act No. 102 of 1993 and Financial Regulations 235 (2009) which stipulate that "deductions for WHT, VAT

and PAYE shall be remitted to FIRS at the same time the payee who is the subject of the deduction is paid".

Risk
Non-compliance with authorities on tax deduction and remittance may result in loss of funds due to government.

Recommendation
The Managing Director is required to remit the WHT and VAT deductions amounting to ₦1,350,044.64 to the appropriate tax authority and forward evidence of remittance to my Office for confirmation.

Response
The above issues were communicated to the Managing Director but his responses were not satisfactory as relevant documents were not provided in some instances to justify the transactions.

COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA

During the periodic checks of the Council for the Regulation of Freight Forwarding in Nigeria, the following observations were made:

Issue 1: Non-Remittance of VAT and WHT deductions - N14,839,029.04

Statutory taxes (VAT and WHT) amounting to ₦14,839,029.04 (Fourteen million, eight hundred and thirty-nine thousand, twenty-nine naira, four kobo) which were deducted between 2013 and 2015 from various contractors' payments were not remitted to the appropriate tax authorities but were misapplied to defray office expenses.

This contravenes the provisions of Financial Regulations 235 (2009) and FIRS Circular No. 9902 dated 1st January, 1999 bordering on collection of taxes and timely remittance of same to appropriate tax authorities by all MDAs.

Risk
Non-compliance with authorities on tax deduction and remittance may result in loss of funds due to government.

Recommendation
The Registrar is required to remit the outstanding VAT and WHT deductions totalling ₦14,839,029.04, to the relevant revenue authority and forward evidence to my office for confirmation.

Issue 2: PAYE and Pension deductions not remitted - ₦3,504,534.19

Pay As You Earn (PAYE) deductions for 6 (six) months in 2016: May, June, July, August, November and December, totalling ₦3,050,324.77 (Three million, fifty thousand, three hundred and twenty-four naira, seventy-seven kobo) and Pension deductions for the same months totalling ₦454,209.42 (Four hundred and fifty-four thousand, two hundred and nine naira, forty-two kobo), were not remitted to the appropriate bodies.

This contravenes Financial Regulations 235 (2009) and FIRS Circular No. 9902 dated 1st January, 1999, bordering on collection of taxes and timely remittances of same by all MDAs.

Risk
Government may be denied of revenue to fund its budget and pensioners could be denied of their retirement benefits.

Recommendation
The Registrar is required to remit the total amount of ₦3,504,534.19 to the relevant bodies without delay and forward evidence of compliance to my office for confirmation.

Issue 3: Non deduction and remittance of WHT - ₦2,750,688.06

A total of ₦18,337,920.40 (Eighteen million, three hundred and thirty-seven thousand, nine hundred and twenty naira, forty kobo) was paid as consultancy fee to a consultant between 2010 and 2016, for revenue collection.

However, it was discovered that 5% VAT and 10% WHT of ₦916,896.02 (Nine hundred and sixteen thousand, eight hundred and ninety-six naira, two kobo) and ₦1,833,792.04 (One million, eight hundred and thirty-three thousand, seven hundred and ninety-two naira, four kobo) respectively, totalling ₦2,750,688.06 (Two million, seven hundred and fifty thousand, six hundred and eighty-eight naira, six kobo) were not deducted from the amount paid to the consultant.

Risk
Non deduction of WHT and VAT will result in loss of revenue to the government.

Recommendation
The Registrar is required to recover the amount of ₦2,750,688.06 from the consultant, pay to the relevant revenue authority and forward evidence of recovery and payment to my office for confirmation.

Response
The above infractions were communicated to the Registrar but his response was not satisfactory as necessary evidence was not provided.

FEDERAL COLLEGE OF FORESTRY, IBADAN

During the periodic check of the Federal College of Forestry, the following observations were made:

Issue 1: Cash advances not retired - ₦25,610,061.89

Cash advances totalling ₦25,610,061.89 (Twenty-five million, six hundred and ten thousand, sixty-one naira, eighty-nine kobo), granted by the College to some members of staff between January and December 2016, had not been retired as at the time of the periodic checks in June 2017, contrary to the provision of the Section 1405 of Financial Regulations (2009) which states that 'Accounting officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise'; and Federal Treasury Circular Ref. No. TRY/A11&B11/2016 OAGF/CAD/026/V. III/108 dated 1st December, 2016 which stipulates that all cash advances must be retired on or before 29th December, 2016. It is the responsibility of all accounting officers to ensure that all advances granted to officers are retired.

Risk
Use of government funds for purposes not intended and loss of government funds.

Recommendation
The Provost is required to ensure that all outstanding advances are retired and evidence forwarded to my office for confirmation.

Issue 2: Items not taken on charge in the store - ₦8,090,205.00

Several store items valued at ₦8,090,205.00 (Eight million, ninety thousand, two hundred and five naira), claimed to have been purchased directly through non-personal advances granted to some staff during the period under review, were not taken on store ledger charge. The procured items were said to have been put to immediate use as no store receipt vouchers were issued in acknowledgement of receipt of the items. This contravenes the provision of Financial Regulations 2402 (2009).

Risk
Payment could be made for items not supplied and government funds diverted.

Recommendation
The Provost is required to recover the sum of ₦8,090,205.00, and evidence of recovery forwarded to my office for confirmation.

Issue 3: Payment Vouchers not presented for audit - ₦8,036,116.09

One hundred and eighteen (118) payment vouchers totalling ₦8,036,116.09 (Eight million, thirty-six thousand, one hundred and sixteen naira, nine kobo), comprising of 111 (one hundred and eleven) Overhead account payment vouchers valued at ₦3,562,308.21 (Three million, five hundred and sixty-two thousand, three hundred and eight naira, twenty-one kobo) and 7 (seven) Revenue account payment vouchers valued at ₦4,473,807.88 (Four million, four hundred and seventy-three

thousand, eight hundred and seven naira, eighty-eight kobo), were not produced for examination. This is a contravention of the provisions of Financial Regulations 110 (2009) and Section 85, Subsection 4 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) which allow Auditor-General or his representative(s) free access to all government books, accounts and information.

Risk
When payment vouchers are not provided for examination, there is the tendency that funds have been diverted other than the intended purpose.

Recommendation
The Provost is required to recover the sum of ₦8,036,116.09, and pay back to chest and evidence forwarded for confirmation.

Issue 4: Extra-budgetary expenditure of - ₦6,896,671.85

Examination of the College's analysis book and other records maintained for revenue collection and revenue receipts presented for audit revealed that the sum of ₦27,586,687.39 (Twenty-seven million, five hundred and eighty-six thousand, six hundred and eighty-seven naira, thirty-nine kobo) was generated as Internally Generated Revenue in 2016.

From the records, there was no evidence of the College's remittance of ₦6,896,671.85 (Six million, eight hundred and ninety-six thousand, six hundred and seventy-one naira, eighty-five kobo) to the Consolidated Revenue Fund of the Federal Government in 2016. This is contrary to provision of extant circular Ref. No. BO/RVE/12235/259/VII/201 dated 11th November, 2011 which requires all Federal Agencies/Parastatals to limit their annual budgetary expenditure from internally generated revenue to not more than 75% of their gross revenue.

Risk
Loss of revenue accruable to the Consolidated Revenue Fund.

Recommendation
The Provost is required to remit 25% of the Centre's IGR for year 2016, amounting to ₦6,896,671.85, to the Consolidated Revenue Fund and forward proof of remittance to my Office for confirmation.

Issue 5: Outstanding tax liability - ₦3,402,585.79

An agreement was reached in 2016, between the College and a joint team of Federal Inland Revenue Service and Revenue Mobilization Allocation and Fiscal Commission, that it would settle outstanding tax liabilities on WHT and VAT for the period 2007 to 2012, amounting to ₦2,845,526.62 (Two million, eight hundred and forty-five thousand, five hundred and twenty-six naira, sixty-two kobo), between June and December 2016. However, as at the time of audit in June 2017, only the sum of ₦683,440.83 (Six hundred and eighty-three thousand, four hundred and forty naira, eighty-three kobo) had been paid, thereby leaving outstanding balance of ₦2,162,085.79 (Two million, one hundred and sixty-two thousand, eighty-five naira, seventy-nine kobo).

In addition, VAT and WHT of ₦620,250.00 (Six hundred and twenty thousand, two hundred and fifty naira) each, totalling ₦1,240,500.00 (One million, two hundred and forty thousand, five hundred naira), were deducted from payments made to some contractors, but evidence of remittance of the total amount to Federal Inland Revenue Service (FIRS) was not provided.

Risk
Delay in remittance of tax liability could deny government of needed funds for the execution of its budget.

Recommendation
The Provost is required to remit all outstanding tax liabilities and details forwarded to my office for confirmation.

Response
The above issues were communicated to the Provost but not response was received, despite issuance of a reminder letter.

FEDERAL RADIO CORPORATION OF NIGERIA

During the periodic checks on financial records of Federal Radio Corporation of Nigeria, the following observations were made: -

Issue 1: Outstanding Debt for services rendered - ₦120,099,666.88

Financial records maintained at Ibadan zonal office (FRCN Ibadan) revealed huge unrecovered advert debts of ₦120,099,666.88 (One hundred and twenty million, ninety-nine thousand, six hundred and sixty-six naira, eighty-eight kobo) owed to the Corporation as at December 2016, as a result of services rendered on credit to some companies by the zonal office, contrary to the provisions of Financial Regulations 224 and 230 (2009) which stipulates that all services rendered by government must be paid for immediately on completion of the service and where possible, payment may be made in advance; and where payment is outstanding, a system of follow-up by means of reminders and final demand should be made.

Unrecovered advert debts of ₦67,842,011.50 (Sixty-seven million, eight hundred and forty-two thousand, eleven naira, fifty kobo) which were in respect of services provided on credit to some companies by the Lagos Operations of the Corporation were being owed to it as at December 2016; and majority of them have been outstanding for more than five years. Requests for the companies' files and evidence of following due process before rendering the services as well as agreements between the Corporation and the purported debtors were not honored.

Majority of these debts have been outstanding for more than five years.

Risk
Accumulation of debt could result in bad debts and loss of revenue to the government.

Recommendation
The Director-General should intensify efforts at recovery of the outstanding debts and put in place measures that will avoid so much credit services. Evidence of efforts made should be communicated to my office.

Issue 2: Payment of Unapproved Allowance - ₦39,922,140.00

Payment records revealed that the Corporation's Management indulged in the payment of several unapproved allowances totalling ₦39,922,140.00 (Thirty-nine million, nine hundred and twenty-two thousand, one hundred and forty naira) which were made outside the payroll. Request for approval by National Salaries, Incomes and Wages Commission to substantiate and determine the genuineness of the payments was not granted. The practice contravened provision of Financial Regulations 415 which requires all officers responsible for expenditure to exercise due economy by ensuring that money is not spent just because it has been voted. The payments could, therefore, not be accepted as genuine charges against public funds.

Risk
Payment of unapproved allowances amount to abuse of power and diversion of funds.

Recommendation
The Director-General should recover the sum of N39,922,140.00 from the beneficiaries and forward evidence of refund to my office for confirmation.

Issue 3: Cash advances not retired - ₦27,091,342.68

Amounts totalling ₦27,091,342.68 (Twenty-seven million, ninety-one thousand, three hundred and forty-two naira, sixty-eight kobo), being part of cash advances granted to staff of Ibadan zonal office of the Corporation, remained unretired as at 31st December 2016. It was discovered that the zonal office continued to grant advances to staff without retiring the previous ones. This practice was a contravention of the provision of Financial Regulations 1420 (2009) which places responsibility of recovering government funds granted to staff as advances on the Accounting Officer of each organization.

Risk
Non/timely retirement of cash advances may result in misapplication and misappropriation of Government funds.

Recommendation
The Director-General is required to recover the outstanding advances of ₦27,091,342.68 from the affected officers and details forwarded to my office for confirmation.

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Issue 4: Payment for Foreign travels without approval - ₦25,100,192.00

The sum of ₦25,100,192.00 (Twenty-five million, one hundred thousand, one hundred and ninety-two naira) was spent by the Corporation on International travels relating to conferences, trainings, study tours, etc., without evidence of approval of

the Head of Civil Service of the Federation or the Secretary to the Government of the Federation.

This is violation of the provisions of a Circular issued by the Office of the Head of Service of the Federation, Ref. No. HCSF/CSO/HRM/Pol.1402/1 dated 22nd January, 2015 on 'Restriction on Foreign Trainings and International Travels by Public Servants' which places embargo on participation or attendance of International Conferences, Seminars, Workshops, Study Tours, Trainings, Presentation of Papers, Negotiating/signing of MOU abroad at Government expenses, except those that are fully funded by sponsoring/inviting organizations. It further states that where such travel is essential/strategic and to be funded by Government, it must be strictly justified with the evidence of source of funding and must be approved by the Head of Civil Service of the Federation or the Secretary to the Government of the Federation, as applicable.

Risk
Embarking on foreign training without the approval of the Head of service or SGF as the case may be exposes the Authority to sanctions.

Recommendation
The Director-General should be sanctioned appropriately in line with FR. 3129, and henceforth ensure strict compliance with the above circular.

Issue 5: Underpayment of operating surplus - ₦5,626,961.25

At the Ibadan zonal office, it was discovered that the Internally Generated Revenue (IGR) reported by the zonal office at the Corporation's Headquarters in Abuja was misstated by ₦22,507,845.00 (Twenty-two million, five hundred and seven thousand, eight hundred and forty-five naira). Financial Records reviewed at the Ibadan zonal office established that the total amount of ₦165,020,500.71 (One hundred and sixty-five million, twenty thousand, five hundred naira, seventy-one kobo) was generated as Internally Generated Revenue as against the ₦142,512,655.71 (One hundred and forty-two million, five hundred and twelve thousand, six hundred and fifty-five naira, seventy-one kobo) reported to the Corporation Headquarters.

Consequently, the total amount of IGR to be remitted to Consolidated Revenue Fund as 25% of the IGR was ₦41,255,125.17 (Forty-one million, two hundred and fifty-five thousand, one hundred and twenty-five naira, seventeen kobo) against ₦35,628,168.93 (Thirty-five million, six hundred and twenty-eight thousand, one hundred and sixty-eight naira, ninety-three kobo) remitted; that is, an outstanding balance of ₦5,626,961.25 (Five million, six hundred and twenty-six thousand, nine hundred and sixty-one naira, twenty-five kobo).

Risk
Under remittance of appropriate revenue to the CRF could deny the government of funds for the execution of its budget.

Recommendation
The Director-General is required to remit the outstanding balance of ₦5,626,961.25 to the CRF and forward evidence of payment to my office for confirmation. The

internal controls within the corporation should also be strengthened to avoid leakages.

Issue 6: Unremitted VAT and WHT deductions - ₦22,585,852.74

At the Ibadan zonal office, the sum of ₦12,498,227.65 (Twelve million, four hundred and ninety-eight thousand, two hundred and twenty-seven naira, sixty-five kobo) was deducted as taxes (WHT and VAT) from payments to contractors, but the amount was not remitted to appropriate tax authorities.

At the Lagos zonal office of the Corporation revealed that the sum of ₦10,087,625.09 (Ten million, eighty-seven thousand, six hundred and twenty-five naira, nine kobo) in respect of Value Added Tax (VAT) and Withholding Tax (WHT) deducted from contract payments, were not remitted to appropriate tax authorities.

This is in contravention of provisions of Financial Regulations 234 'I' and 235 (2009) which made it 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; and deductions for WHT, VAT and PAYE to be remitted to appropriate tax authorities at the same time the Payee who is the subject of the deduction is paid.

Risk

This may result in diversion and eventual loss of government revenue.

Recommendation

The Director-General is required to immediately remit the amount of ₦22,585,852.74 (Twenty-two million, five hundred and eighty-five thousand, eight hundred and fifty-two naira, seventy-four kobo) to the appropriate tax authorities and forward evidence of remittance for confirmation.

Issue 7: Cash advances and imprest not yet retired - ₦13,948,530.23

Review of the cash advances ledger revealed that cash advances amounting to ₦7,483,992.99 (Seven million, four hundred and eighty-three thousand, nine hundred and ninety-two naira, ninety-nine kobo) granted to staff to carry out purchases at various times between 2013 and 2016 remained unretired, contrary to the provision of Financial Regulations 1420 (2009) which states that "it is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered".

Imprest totalling ₦6,464,537.24 (Six million, four hundred and sixty-four thousand, five hundred and thirty-seven naira, twenty-four kobo), granted to some members of staff of the Corporation during the period under review, were not accounted for. This is contrary to Financial Regulations 1010(i) & 1011(i) which state that ´to obtain reimbursement of amounts paid from an imprest, the holder shall submit the properly completed and receipted payment vouchers for the amount expended to the Sub-Accounting Officer who issued the imprest' and 'all standing Imprest must be retired on or before the 31st December of the financial year in which they are issued while Special Imprests shall be retired immediately the reasons for which they were granted cease to exist' respectively.

Risk
Non/timely retirement of cash advances and imprest may result in misapplication and misappropriation of Government funds.

Recommendation
The Director-General is required to recover the outstanding advances and imprest of ₦13,948,530.23 from the affected officers and details forwarded to my office for confirmation.

The above issues were brought to the knowledge of the Director-General but his responses were not satisfactory.

METALLURGICAL TRAINING INSTITUTE

During the periodic checks of Metallurgical Training Institute, the following observations were made: -

Issue 1: Advances not retired - ₦2,227,100.00

The sum of ₦2,227,100.00 (Two million, two hundred and twenty-seven thousand, one hundred naira), granted as non-personal advances to some members of staff of the Institute between December 2015 and December 2016, were not retired as at the time of audit in 2017, contrary to Financial Regulations 1405 (2009) which states that 'Accounting officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise. The non-retirement of these advances made it difficult to ascertain the judicious utilization of the disbursed funds and a contravention of extant regulations which prohibits grant of advance(s) to an officer who has not retired the previous one(s).

Risk
Non/timely retirement of cash advances may result in misapplication and misappropriation of Government funds.

Recommendation
The Director-General is required to recover all the outstanding advances and details forwarded to my office for confirmation.

Issue 2: Payment vouchers without relevant supporting documents - ₦48,457,400.00

Relevant supporting documents like originating memo, approval for payment, letter of acceptance, quotations by at least 3 (three) contractors, evidence of advertisement, contractor invoice, job completion certificates, etc., were not attached to 4 (four) payment vouchers totalling ₦48,457,400.00 (Forty-eight million, four hundred and fifty-seven thousand, four hundred naira), casting doubts as to the genuineness of the payments. Non-attachment of these necessary documents is a violation of Financial Regulations 603 (2009) which provides that all vouchers should invariably be supported by relevant documents to proof genuineness of the transactions.

Risk
Payment vouchers without relevant supporting documents may lead to misappropriation and misapplication of Government Funds.

Recommendation
The Director-General is required to pay back the sum of ₦48,457,400.00 to the treasury and forward details to my office for confirmation.

The above issues were communicated to the Director-General but no response was received.

MICHAEL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES (MINILS)

During the periodic checks of Michael Imoudu National Institute for Labour Studies, the following observations were made: -

Issue 1: Misapplication of Capital Vote - ₦17,062,011.30

The sum of ₦17,062,011.30 (Seventeen million, sixty-two thousand, eleven naira and thirty kobo) of capital appropriation was misapplied on non-capital related expenses with no vote of charge. This is a violation of Approved Estimates and Financial Regulations 417 (2009) which stipulate that "expenditure shall strictly be classified in accordance with the Estimates and votes must be applied only to the purpose for which it is provided; and expenditure incorrectly charged to a vote shall be disallowed".

Risk
The institute could be sanctioned for virement without approval from the relevant bodies.

Recommendation
The Director-General is required to revert the sum of ₦17,062,011.30 (Seventeen million, sixty-two thousand, eleven naira, thirty kobo) back to the capital account, and details forwarded for my confirmation.

Issue 2: Payment vouchers not presented for audit - ₦45,645,257.02

Three hundred and five (305) payment vouchers amounting to ₦45,645,257.02 (Forty-five million, six hundred and forty-five thousand, two hundred and fifty-seven naira, two kobo) which were raised and paid to companies and some individuals, between January and December 2016, were not produced for examination despite several requests. This is a contravention of the provisions of Financial Regulations 110 (2009) and Section 85, Subsection 4 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) which allow Auditor-General or his representative(s) free access to all government books, accounts and information. It was therefore difficult for me to accept expenditures covered by these payment vouchers as legitimate charges against public funds.

Risk
Misapplication and misappropriation of government funds.

Recommendation
The Managing-Director is required to recover the sum of ₦45,645,257.02 and details forwarded to my office for confirmation.

Issue 3: Award of contracts without due process - ₦68,109,701.50

Nine (9) contracts for rehabilitation, renovation, supply, construction and partitioning, awarded for the sum of ₦68,109,701.50 (Sixty-eight million, one hundred and nine thousand, seven hundred and one naira, fifty kobo), did not follow due process as required by Public Procurement Act, 2007 and extant regulations. There was no evidence that open competitive bidding was followed in the award of these contracts as there were no proofs that quotations/bidding documents were received from at least three companies/bidders.

Risk
By not following due process in the award of contract there might not be value for money.

Recommendation
The Director-General should be sanctioned appropriately for irregular award of contracts and violation of Public Procurement Act, 2007

Issue 4: Payments before preparation of payment vouchers and prepayment audit - ₦36,353,300.61

Payments totalling ₦36,353,300.61 (Thirty-six million, three hundred and fifty-three thousand, three hundred naira, sixty-one kobo) were made before the preparation of the payment vouchers and prepayment audit.

This is an indication of internal control weakness and a violation of provisions of Financial Regulations 601 and 1705 (2009) which stipulate that “under no circumstances shall a payment be made for services for which a voucher has not been raised” and “all checked and passed payment vouchers should undergo 100% prepayment audit by the Internal Audit Unit before payments are made”.

Risk
Errors, omissions and overpayment payments may occur as a result of these violations.

Recommendation
The Director-General should be sanctioned in line with the provisions of Financial Regulations 3129 (2009).

Issue 5: Extra budgetary expenditure - ₦6,677,406.00

The sum of ₦6,677,406.00 (Six million, six hundred and seventy-seven, four hundred and six naira) was paid to the Director-General of the Institute, as estacode

and other allowances to enable him embark on foreign trips for meetings. However, there was no provision for international travels under the vote in year 2016.

Risk
The institute might not have enough funds to execute projects and programmes contained in the budget.

Recommendation
The Director-General should be advised to adhere to the provisions of the budget and avoid all forms of extra-budgetary expenditures.

Issue 6: Employment of Legal Services without approval - ₦4,000,000.00

₦4,000,000.00 (Four million naira) was paid to an External Solicitor through payment voucher No. 242 of 28th February, 2017, as professional fee without obtaining the consent of the Honorable Attorney-General of the Federation (HAGF) in the engagement and payment of the legal fee, contrary to the provision of circular Ref. No.: SGF/PS/CIR/625/I/1 of 16th July, 2003, from the Solicitor-General of the Federation on the need to seek the "Consent of the Honorable Attorney-General of the Federation (HAGF) prior to engagement/payment of External Solicitors" in order to ensure prudency and control in the engagement of Private Legal Practitioners for Government matters. Furthermore, the sum of ₦1,150,000.00 (One million, one hundred and fifty thousand naira) was paid to the legal firm on the 27th January, 2017, a month before the preparation of the payment voucher.

Risk
Contracting legal services without the consent of the AGF may lead to arbitrary employment of legal practitioners and ultimately inflate government expenditure on legal services.

Recommendation
The Director-General is required to terminate the agreement, suspend and further payment to the legal firms and ensure compliance with the SGF circular stated above.

Issue 7: Payment Vouchers without supporting documents - ₦3,131,504.00

Four (4) paid vouchers amounting to ₦3,131,504.00 (Three million, one hundred and thirty-one thousand, five hundred and four naira) were not supported with relevant documents such as memos, receipts, evidence of travel like air tickets, etc., as required by the provision of the Financial Regulations 603 (2009) which provides that all payment vouchers must invariably be supported by relevant documents. In the absence of these documents, I found it difficult to accept the expenditure incurred on the vouchers as legitimate charges against public funds.

Risk
Non-attachment of relevant documents to payment vouchers may result in irregular payments.

Recommendation
The Director-General is required to refund the sum of ₦3,131,504.00 to the treasury and details forwarded to my office for confirmation.

NATIONAL AGENCY FOR THE GREAT GREEN WALL

In the course of carrying out periodic checks on the financial records of the National Agency for the Great Green Wall, the following observations were made:

Issue 1: Unretired advances - ₦36,110,744.95

Cash advances to officers of the Agency totalling ₦36,110,744.95 (Thirty-six million, one hundred and ten thousand, seven hundred and forty-four naira, ninety-five kobo) were not accounted for. The advances ledger(s) which should contain record of these advances and retirement thereon were not produced, contrary to Financial Regulations 1404 (2009) which states that "Accounting Officer of a ministry/extra-ministerial office and other arms of government shall ensure that Advances Account Records, fully indexed, are maintained to record advances issued and all the recoveries made".

Risk
Misappropriation and Misapplication of fund.

Recommendation
The Director-General is required to recover the various amounts from the beneficiaries' salaries and other entitlements and forward evidence of recovery to my office for confirmation.

Issue 2: Payment Made for Monitoring and Evaluation of Some Projects/Programmes Without Evidence - ₦16,987,424.00

Payments totalling ₦16,987,424.00 (Sixteen million, nine hundred and eighty-seven thousand, four hundred and twenty-four naira) were allegedly made for visits to project sites for monitoring and evaluation of some projects/programmes and audit monitoring and verification of the Agency's assets and liabilities in 11 (eleven) frontline states. However, requests for reports in respect of the various visits, to enable determination of status of the projects as well as the genuineness of the payments, were not granted. The practice made it difficult for me to confirm the genuineness of the expenditure.

This is contrary to the provisions of Financial Regulations 415 and 603 'i' (2009) which require ''all officers responsible for expenditures to exercise due economy in spending government funds; money must not be spent merely because it has been voted" and "all vouchers shall contain full particulars of each services such as dates, numbers, quantities, distance and rates, so as to enable them be checked without reference to any other document and will invariably be supported by relevant documents such as local Purchase Orders, invoices, special letters of authority, time, sheets, etc.''.

Risk
Misappropriation and Misapplication of funds.

Recommendation
The Director-General is required to recover the sum of ₦8,712,599.00 (Eight million, seven hundred and twelve thousand, five hundred and ninety-nine naira), not covered by his response and evidence made available at my office for confirmation.

Issue 3: Granting of cash advance above limit - ₦14,417,400.00

The sum of ₦14,417,400.00 (Fourteen million, four hundred and seventeen thousand, four hundred naira) was expended for works done by corporate entities through cash advances. These works which include supplies and services should have been appropriately carried out using LPO or contract award. This is a violation of Treasury Circular Ref No: TRY/A2&A3/2013 OAGF/CAD/026/V.1/188 of 9th April, 2013 which states that ''all accounting officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts''.

This resulted in loss of legitimate revenue of ₦1,441,740.00 (One million, four hundred and forty-one thousand, seven hundred and forty naira) by the Federal Government which would have accrued to it from deduction of WHT and VAT if these works were awarded as contracts.

Risk
Loss of revenue by the Federal Government and possible occurrence of fraud, waste and diversion of funds.

Recommendation
The Director-General is required to ensure strict compliance with government. In his response, the jobs carried out were urgent in nature. This explanation is not satisfactory. The amount of ₦1,441,740.00 (One million, four hundred and forty-one thousand, seven hundred and forty naira) should be recovered from the Agency's allocation and paid to the CRF.

Issue 4: Violation of E-payment Policy- N13,210,763.95

Amounts totalling ₦13,210,763.95 (Thirteen million, two hundred and ten thousand, seven hundred and sixty-three naira, ninety-five kobo) were paid at various times to staff via specific officers, other than making direct payments to the ultimate beneficiaries. This is a contravention of the provisions of Federal Treasury Circular on e-payment policy, Ref. No. TRY/A8&B8/2008 OAGF/CAD/026/Vol.11/465 of 22nd October, 2008 and Financial Regulations 613 and 632 (2009) which provide that payment shall be made only to the persons named in the vouchers or their properly authorized representatives and prohibition of the use of cheque and cash for payment, among others.

Risk
Possible diversion of fund.

Recommendation
The Director-General is required to desist from contravention of the above regulation and circular, and ensure strict compliance henceforth. Sanctions provided for violation of e-payment policy in Financial Regulations 3127 and 3128 (2009), should be applied.

Response
The responses provided by the Director General were not satisfactory hence the Recommendations to issues above.

NATIONAL ATOMIC ENERGY COMMISSION

During the periodic check of National Atomic Energy Commission, the following observations were made:

Issue 1: Violation of E-Payment Policy Guidelines - ₦12,384,000.00

A payment voucher number MFA008 was used to make an irregular payment of ₦12,384,000.00 (Twelve million, three hundred and eighty-four thousand naira) to another company other than the company on the payment voucher. There was no letter from the original company authorizing NATEC to pay the 2nd company. This is a violation of e-payment policy Guidelines and Financial Regulations 613 (2009) that require payments to be made only to persons named in the vouchers or their properly authorized representatives.

Risk
Possible occurrence of diversion of fund.

Recommendation
The Chairman should be sanctioned in line with the provisions of Financial Regulations 3106 (2009).

Issue 2: Payments without relevant supporting documents - ₦19,488,312.14

Forty-four (44) payment vouchers totalling ₦19,488,312.14 (Nineteen million, four hundred and eighty-eight thousand, three hundred and twelve naira, fourteen kobo), were paid without attachment of adequate supporting documents, contrary to provision of Financial Regulations 603 'i' (2009) which states that all vouchers shall contain full particulars of each service and will invariably be supported by relevant documents. It was therefore difficult to accept expenditures covered by these payment vouchers as legitimate charges against public funds.

Risk
Possible occurrence of fraud, waste and diversion of funds.

Recommendation
The Chairman is required to pay back to chest the sum of ₦19,488,312.14 (Nineteen million, four hundred and eighty-eight thousand, three hundred and

twelve naira, fourteen kobo) and forward evidence of payment to my office for confirmation.

Issue 3: Outstanding advances and imprests - ₦25,686,773.12

Advances and Imprests granted to officers totalling ₦25,686,773.12 (Twenty-five million, six hundred and eighty-six thousand, seven hundred and seventy-three naira, twelve kobo) were not retired, contrary to provisions of Financial Regulations 1011 and 1405 (2009) which state that "all standing imprests must be retired on or before the 31st December of the financial year in which they are issued" and "Accounting officers are responsible for ensuring prompt repayment of all advances by instalments or otherwise" respectively.

Risk
Misappropriation and Misapplication of fund

Recommendation
The Chairman is required to immediately recover all outstanding advances and Imprests of ₦25,686,773.12 (Twenty-five million, six hundred and eighty-six thousand, seven hundred and seventy-three naira, twelve kobo) from the affected staff salaries and other entitlements.

Issue 4: Payment vouchers not presented for audit - ₦3,155,315.00

Twenty-six (26) payment vouchers totalling ₦3,155,315.00 (Three million, one hundred and fifty-five thousand, three hundred and fifteen naira) were not presented for audit, contrary to Financial Regulations 601 (2009) which states that all payment entries in cash book/accounts should be vouched for on one of the prescribed treasury forms.

It was therefore difficult to accept expenditures covered by them as legitimate charges against public funds.

Risk
Misapplication of fund.

Recommendation
The Chairman failed to provide the omitted payment vouchers in his response to my initial query and should therefore be mandated pay back to chest the sum of ₦3,155,315.00 and forward evidence of payment for confirmation.

Response
The Chairman's responses were not satisfactory, therefore all recommendations made above remain valid.

NATIONAL COUNCIL FOR ARTS AND CULTURE

During the periodic checks of the National Council for Arts and Culture, the following observations were made: -

Issue 1: Irregularities in Contract Award - ₦44,385,332.00

The payment of ₦44,385,332.00 (Forty-four million, three hundred and eighty-five thousand, three hundred and thirty-two naira) made to a contractor on the 2nd May, 2017, for the construction of National Research Centre in Durbar Tradition, Kaduna, Kaduna State revealed the following irregularities:

(i) There was no proof that the contract was approved by the Council's Tenders Board since the contract sum was above the approval limit of the Director-General.

(ii) The contract sum was paid in full when the work was yet to commence which is contrary to the Provisions of Section 35 (2) of Public Procurement Act 2007 and Financial Regulations 601 (2009) which stipulate that "once a mobilization fee has been paid to any supplier or contractor, no further payment shall be made without an interim performance certificate issued in accordance with the contract agreement" and '' all payment entries shall be vouched for and under no circumstances shall payment be made for services for which a voucher has not been raised'' respectively.

(iii) The payment was made directly from mandate without preparation of payment voucher.

(iv) The contract award letter was not signed by the Director-General.

(v) Details of the previous work done on the project were not provided to ascertain correctness of the contract sum.

(vi) The sum of ₦1,082,441.00 (One million, eighty-two thousand, four hundred and forty-one naira), paid as 2.55% for preliminaries, was not properly accounted for as the details were not provided.

(vii) 5% consultancy fee of ₦1,874,584.00 (One million, eight hundred and seventy-four thousand, five hundred and eighty-four naira) was not properly accounted for as there was no evidence of how the consultant was engaged, the consultancy advertised and even previous payments.

(viii) Job Completion Report issued by the supposed consultant dated 1st May 2017 stated that job completion was 0% while 100% of the contract sum was paid.

Risk

The Contract might not exist, and possible occurrence of fraud, waste and diversion of funds.

Recommendation

The Director-General is required to recover the sum of ₦44,385,332.00 and forward evidence of recovery to my Office for confirmation

Issue 2: Irregularity in the award and payment of contract - ₦36,093,500.00

The sum of ₦36,093,500.00 (Thirty-six million, ninety-three thousand, five hundred naira) was paid to a company for servicing of 29th Edition of National Festival of Arts and Culture (NAFEST) 2016; and included in the amount was staff's Duty Tour Allowance. Examination of supporting documents showed that:

- The Tenders Board's minutes was not signed by any member.
- Payment schedules, indicating how much each individual collected, along with participants' names, ranks, designations and duration of payment were not provided.
- WHT and VAT were not deducted from the payment.

Consequently, I could not accept the payments as valid charges against public funds, as it contravenes Financial Regulations 603 'i' (2009) which states that "all vouchers shall contain full particulars of each services such as dates, numbers, quantities, distance and rates, so as to enable them be checked without reference to any other document and will invariably be supported by relevant documents such as local Purchase Orders, invoices, special letters of authority, time sheets, etc.''

Risk
Non execution of contract leading to misappropriation and misallocation of Government fund.

Recommendation
The Director-General is required to recover the sum of ₦36,093,500.00 and evidence of recovery forwarded to my office for confirmation.

Issue 3: Payments without supporting documents - ₦22,553,869.04

The sum of ₦22,553,869.04 (Twenty-two million, five hundred and five and fifty-three thousand, eight hundred and sixty-nine naira, four kobo), expended on direct purchase of store items, programmes, workshops, trainings, repairs, etc., was not properly accounted for. The following irregularities were revealed:

- ₦2,255,386.90 (Two million, two hundred and fifty-five thousand, three hundred and eighty-six naira, ninety kobo) represents Withholding Tax (WHT) and Value Added Tax (VAT) not deducted from the payments.
- The payments were made without attachment of relevant supporting documents to the payment vouchers such as receipts, invoices, etc., contrary to the provision of Financial Regulations 603 (2009) which provides that all vouchers will invariably be supported by relevant documents.
- The store items procured were not certified by stock verifiers as there were no stock verification certificates attached to the payment vouchers in contravention of Financial Regulations 2802 (2009).

Risk
Loss of revenue and possible occurrence of fraud, waste and diversion of funds.

Recommendation
The Director-General is required to refund the sum of ₦22,553,869.04 (Twenty-two million, five hundred and fifty-three thousand, eight hundred and sixty-nine naira, four kobo) to chest and forward evidence of refund to my Office for verification.

Issue 4: Irregularities in the purchase of motor vehicle - ₦5,610,000.00

The sum of ₦5,610,000.00 (Five million, six hundred and ten thousand naira) was paid to a contractor on the 3rd May, 2017 for the supply of 1 (one) Toyota Matrix saloon car. This transaction had many concerns:

- The sum of ₦5,610,000.00 paid for the vehicle is deemed price because market survey showed the price to be ₦2,500,000.00 (Two million, five hundred thousand naira) as it is a 2005 model car.
- The vehicle was not certified by Transport Officer, Internal Auditor and Store Verifier.
- The purchase price of ₦5,610,000.00 was more than the approval limit of the Director-General.
- Purchase of this vehicle was not budgeted and appropriated for in the 2016 approved budget/estimates.
- The vehicle was not recorded in the Council's Assets Register.
- Some relevant supporting documents were not attached to the payment voucher like receipts, invoices, SRV, SIV, the company's request letter for payment and minutes of Tenders Board meeting.

Risk
Possible occurrence of waste and diversion of funds.

Recommendation
The Director-General should be sanctioned in line with FR 3129, which states that "any officer who violates any other-provision for which no sanction is specifically recommended, shall be taken to have committed gross misconduct and shall be disciplined accordingly".

The Director-General was communicated on the above observations but no response was received.

NATIONAL PARK SERVICE

During the periodic checks of the National Park Service, the following observations were made: -

Issue 1: Violation of tenure and appointment of auditor

The external auditor of the Park Service has been auditing the Financial Statements of the Agency since 2011. This is a violation of the Auditor-General's circular on the "Guidelines on the tenure and appointment of Auditors to audit the accounts of the Federal Government Parastatals, Agencies and Commissions", Ref. No. 1212/2008/CONF./VOL I/1 dated 28th October, 2008 provides for a maximum of five (5) years for the tenure of appointed Auditors in order to ensure that the independence of Auditors is not placed in jeopardy.

Risk
Possible compromise in the evaluation and expression of opinion

Recommendation
The Conservator-General should ensure that the Board employs the services of a new auditing firm.

Issue 2: Delay in compliance with the provision of Pension Act - ₦402,057,215.47

Standard Alliance Assurance Limited, Pension Fund Administrator to the Park, owed the Agency the sum of ₦402,057,215.47 (Four hundred and two million, fifty-seven thousand, two hundred and fifteen naira, forty-seven kobo) as at 31st December, 2014, being the balance of Pension for members of staff under the old Pension Scheme. This amount should have been paid over to PENCOM in line with PENCOM Act, 2004 and the Contributory Pension Scheme which require Pension Administrators to transfer the outstanding balance with them to PENCOM.

Risk
Possible occurrence of fraud, waste and diversion of funds.

Recommendation
The Conservator-General is required to immediately transfer the sum of ₦428,890,000.00 to PENCOM and evidence of transfer forwarded to my office for confirmation.

Issue 3: Irregularities in recruitment exercise

It was discovered that some States were grossly marginalized in the recruitment exercises carried out in the Park. The practice is a violation of Federal Character Principle which provides that all States should be represented in the recruitment exercise of any Federal Government establishment. For example, Niger, Nasarawa, Kaduna, FCT, Borno, Oyo and Kogi states had 13, 13, 12, 10, 7, 6 and 6 slots respectively while Akwa-Ibom, Adamawa, Delta, Katsina and Abia states had one (1) slot each while Jigawa, Yobe, Lagos, Ebonyi, Sokoto, Enugu and Rivers states were not represented at all. This is against the doctrine of justice, fair play and equity.

Risk
Unequal representation
Recommendation
The Conservator-General should be compelled to abide by the Federal Character Policy of the Federal Government.

NEWS AGENCY OF NIGERIA

During the periodic check of the News Agency of Nigeria, the following observations were made:

Issue 1: Non-remittance of internally-generated revenue - ₦32,324,585.60 & $10,208.85

The Agency generated the sums of ₦129,298,342.38 (One hundred and twenty-nine million, two hundred and ninety-eight thousand, three hundred and forty-two naira, thirty-eight kobo) as Internally Generated Revenue on its naira account and $40,835.39 (Forty thousand, eight hundred and thirty-five dollars, thirty-nine cent) on its Domiciliary account maintained in the Central Bank of Nigeria (CBN) respectively in 2016. However, it failed to remit the sum of ₦32,324,585.60 (Thirty-two million, three hundred and twenty-four thousand, five hundred and eighty-five naira, sixty kobo) and U.S $10,208.85 (Ten thousand, two hundred and eight dollars, eighty-five cents) for naira and Dollar IGR accounts respectively, being the mandatory 25% to be paid to the CRF, in line with the provision of Federal Ministry of Finance's circular on "Revenue, Expenditure and Internally Generated Revenue Remittance".

Risk
Possible occurrence of waste and diversion of funds.

Recommendation
The Managing Director is required to remit the sums of ₦32,324,585.60 and U.S $10,208.85 to the CRF forward evidence to my Office for confirmation.

Issue 2: Non-inclusion of details on the Bill of Quantity of the contract - ₦7,180,000.00

It was discovered that the sum of ₦7,180,000.00 (Seven million, one hundred and eighty thousand naira) was made for preliminary payments on a contract. However, the Bill of Engineering Measurement and Evaluation (BEME) showed that, contrary to extant regulations, this amount was not broken down, explained or accounted for.

Extant regulations provide that provisional sums in the BOQs/ BEME are budgeted for items that could not be determined with certainty, as at the time of estimating total cost of a project. Any expenditure made from the provisional sums was usually approved and accounted for by both the site consultant and the accounting officer of the executing Agency.

Risk
Non execution of contract leading to possible waste and diversion of fund.

Recommendation
The Managing Director is required to account for the sum of ₦7,180,000.00 (Seven million, one hundred and eighty thousand naira) and furnish my office with details.

Issue 3: Outstanding imprest - $9,000.00 (₦2,745,000)

It was observed that claims amounting to $9,000.00 (Nine thousand dollars) were paid to members of staff as running cost for overseas offices without rendition of returns on the expenditure incurred. This amount was paid into private accounts of these staff; and the total amount involved was yet to be accounted for as at the time of the Audit. As a result, the genuineness of this transaction could therefore not be ascertained.

Risk
Possible occurrence of waste and diversion of funds.

Recommendation
The Managing Director is required to direct the beneficiaries to account for these payments and provide my Office with evidence for confirmation.

Issue 4: Unbudgeted expenditure - ₦47,088,696.30

Expenditures totalling ₦47,088,696.30 (Forty-seven million, eighty-eight thousand, six hundred and ninety-six naira, thirty kobo) were incurred on contracts not budgeted for in the Annual Appropriation Act. This is contrary to the provisions of Financial Regulations 313, 2906 and 417 (2009) which stipulate that expenditure shall strictly be classified in accordance with estimates and payment not provided for in the annual estimates shall not be accepted.

Risk
Misapplication and Misappropriation of fund

Recommendation
The Managing Director should be sanctioned in line with FR 3129, which states that "any officer who violates any other provision for which no sanction is specifically recommended, shall be taken to have committed gross misconduct and shall be disciplined accordingly".

Issue 5: Payment of cash advances above the threshold - ₦11,689,040.85

Cash advances totalling ₦11,689,040.85 (Eleven million, six hundred and eighty-nine thousand, forty naira, eighty-five kobo) were granted to officers. This is contrary to the provision of Treasury Circular Reference No. TRY/A2&A3/2013, OAGF/CAD/026/V.1/188 of 9th April, 2013 which states that "All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contract".

Moreover, government was deprived of its legitimate revenue of ₦1,168,904.09 (One million, one hundred and sixty-eight thousand, nine hundred and four naira,

nine kobo) that would have accrued to it from deductions of Value Added Tax (VAT) and Withholding Tax (WHT) if procurements were done through award of contracts.

Risk

Misapplication and Misappropriation of fund which will lead to loss of government Revenue

Recommendation

The Managing Director is required to remit the sum of ₦1,168,904.09 (One million, one hundred and sixty-eight thousand, nine hundred and four naira, nine kobo) to the appropriate tax authority; and forward evidence of remittance to my office for verification.

Issue 6: Payment without supporting documents - ₦6,379,725.28

Overseas trips made by officers in the sum of ₦6,379,725.28 (Six million, three hundred and seventy-nine thousand, seven hundred and twenty-five naira, twenty-eight kobo) were not supported by relevant travelling documents.

Risk

There is a likelihood that these trips were not embarked upon and hence possible occurrence of diversion of funds.

Recommendation

The Managing Director is required to recover the sum of ₦6,379,725.28 from beneficiaries' salaries and evidence of recovery forwarded to my Office for verification.

Issue 7: Payment without relevant documents - $3,075.00 (₦937,875)

Payment voucher number NAN/MD/140/III/437 dated 26th October, 2016, was raised in favor of an officer and 1 other for $3,075.00 (Three thousand, seventy-five dollars) in lieu of a trip to Baku, Azerbaijan for congress and General Assembly– Asia pacific News Agencies; and the following irregularities were discovered:

- There was no invitation letter from the organizer, showing that they were nominated or invited to attend.
- There was no evidence that they embarked on the journey, in form of air tickets, visas, etc.
- The grade levels of the officers were not indicated, and the rate used in computation of estacode allowance was not provided.

This is a violation of Circular Ref. No. HCSF/CSO/HRM/Pol.1402/1 of 22nd January, 2015, on 'Restriction on Foreign Trainings and international Travels by Public Servants' placed embargo on participation or attendance of international conferences, seminars, workshops, study tours, trainings, presentation of papers, negotiating/signing of Memoranda of Understanding (MOU) abroad at government expenses, except they are fully funded by the sponsoring/inviting organizations. Where such travel is essential/ strategic and to be funded by government, it must be

justified with the evidence of source of funding and must be approved by the Head of Civil Service of the Federation.

Risk
There is a likelihood that the trip was not embarked upon, and possible occurrence of diversion of fund.

Recommendation
The Managing Director is required to recover the sum of $3,075.00 and evidence forwarded to my office for confirmation.

Issue 8: Payment not directly made to beneficiaries - $2,550.00

Payment voucher number NAN/MD/ABJ/129/11/347A dated 26th October, 2016 was raised in the name of two officers, for the sum of $2,550.00 (Two thousand, five hundred and fifty dollars) for an official trip to Abidjan, based on a report that the Agency's residence in Abidjan was burgled on the 6th October, 2016.

However, this payment was made into a third party's domiciliary account, contrary to the provisions of Financial Regulations 613 (2009) which provides that payment shall be made only to persons named in the voucher or their properly authorized representatives. There was no letter of authority from the beneficiaries for the payment to be made to the third party. Besides, there was no police report or report from the Nigerian Embassy in Abidjan concerning the case.

Risk
Misapplication and misappropriation of fund.

Recommendation
The Managing Director should be sanctioned as provided in Financial Regulations 3116 (2009).

Issue 9: Payment without relevant documents - ₦2,560,000.00

The sum of ₦2,560,000.00 (Two million, five hundred and sixty thousand naira) was paid as Foreign Service Allowance (FSA) instalments to some members of staff vide payment voucher numbers SS/2505/1, SS/2614/11 and SS/2568/1 dated 30th July, 2015. Examination of the payment vouchers revealed that:

- There was no written letter from the staff requesting for the claim.
- Letters of posting were not attached to the payment vouchers.
- The name and grade level of each officer were not stated to determine the accurate amount each person was entitled to.
- The payment vouchers were not re-validated before payments were made on them in 2016 financial year since they were prepared in 2015.
- The rate used in the computation was not disclosed.

This is a violation against Financial Regulations 611 'c' (2009) which states that "A Sub-Accounting Officer may not make payment against a voucher unless, it is not more than three months since the voucher was signed by the officer controlling expenditure" and other relevant records to determine the authenticity of the foreign service allowance to some Staff.

Risk
Possible occurrence of waste and diversion of fund.

Recommendation
The Managing Director should be appropriately sanctioned and compelled to recover the amount and evidence forwarded to my office for confirmation.

The Managing Director's response to the above observations is still being awaited despite the issuance of a reminder letter.

NIGERIAN CHRISTIAN PILGRIM COMMISSION

During the periodic checks of the Nigerian Christian Pilgrim Commission, the following observations were made:

Issue 1: Outstanding debts by state governments - ₦178,060,499.40

Review of the Internal Audit reports revealed that, the Commission was owed amounts totalling ₦271,275,656.70 (Two hundred and seventy-one million, two hundred and seventy-five thousand, six hundred and fifty-six naira, seventy kobo) by thirteen (13) states. However, in the response of the Executive secretary, the indebtedness had reduced to ₦178,060,499.40 in 2018. This is contrary to Financial Regulations 224 and 230 (2009) which provide that all services rendered by government must be paid for immediately on completion of the service and where possible, payment may be made in advance; and where payment is outstanding, a system of follow-up by means of reminders and final demand should be made.

Risk
Loss of revenue to Government.

Recommendation
The Executive Secretary did not provide a satisfactory response. He is therefore, required to expedite action in recovering the outstanding balance of ₦178,060,499.40, and evidence of recovery forwarded to my office for confirmation.

Issue 2: Delay in transfer to government treasury - US$297,000.00

Bank reconciliation statements prepared in the Commission, in respect of 'State Off-Shore' account for the year under review, revealed that an un-presented mandate raised as payment to the Sub-Treasury in March 2014 amounting to US$297,000.00 (Two hundred and ninety-seven thousand dollars) was carried forward as un-cleared mandate as at 31st December, 2016, contrary to the provision of Financial Regulations 807 (2009) which provides that all outstanding items in the Bank Reconciliation Statements should be cleared expeditiously.

Risk
Misapplication and possible diversion of fund
Recommendation
The response provided by the Executive Secretary was not satisfactory. Therefore, he is required to immediately transfer the sum of US$297,000.00 to government treasury.

Issue 3: Delay in the retirement of advances- ₦3,423,800.00

The Sum of ₦3,423,800.00 (Three million, four hundred and twenty-three thousand, eight hundred naira) granted to some staff of the Commission as non-personal advances between July and December 2016 were unretired, contrary to the provision of Financial Regulation 1405 (2009) which states that "Accounting officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise".

Furthermore, advances register maintained in the Commission was not properly kept in line with the provision of Financial Regulations 1404 which requires every accounting officer of a ministry/extra-ministerial office and other arms of government to ensure that Advances Account Records are fully indexed and properly maintained to record advances issued and all the recoveries made.

Risk
Delay in the retirement of advances could lead to loss of Government fund.

Recommendation
The response provided by the Executive Secretary was not satisfactory. Therefore, he is required to recover the outstanding advances and forward evidence to my office for confirmation.

NIGERIA FILM CORPORATION, JOS

During the periodic check of the Nigeria Film Corporation, the following observations were made:

Issue 1: Delay in remitting Corporation's Cooperative Societies' funds - ₦11,497,122.90

A letter Ref. No. NFC/HQR/SEC/152/115 dated 21st February, 2017 was written by the Corporation to the Accountant-General of the Federation requesting for remittance of the Corporation's Cooperative Societies' funds totalling ₦11,497,122.90 (Eleven million, four hundred and ninety-seven thousand, one hundred and twenty-two naira, ninety kobo).

These were deductions made by IPPIS office from the Corporation's staff salaries between October and November 2015 that were yet to be remitted to the respective Societies as at the time of audit in September/October 2017, two years after their deductions, contrary to the provision of Financial Regulation 1526 (2009) which

stipulates that payment due to various organizations/agencies, reflected in the on-payment vouchers, should be made at the same time salaries are paid. This suggests that the same thing might have happened to some of 2016 deductions. This would have been discovered if all requested IPPIS records were produced for audit examination.

Risk
Possible occurrence of diversion of fund and inability to meet members' funding needs.

Recommendation
The Managing Director is required to intensify efforts in consultation with the Accountant-General to remit the corporative dues.

Issue 2: Delay in recovering outstanding debt - ₦8,897,708.00

The Corporation's general ledger and other records maintained revealed that, as at the end of 2016 financial year, the Corporation was being owed the total sum of ₦8,897,708.00, as detailed below:

	Debtors	₦
1	Student debtors (as at 2015)	3,702,150.00
2	Student Debtors (2016)	1,075,201.00
3	Ladi Ladebo & Hollywood Company Ltd.	3,653,358.00
4	Loan to Film Makers	467,000.00
	Total	**8,897,708.00**

It was discovered that the Corporation has not made efforts to recover the outstanding debts and loans, contrary to the provisions of Financial Regulations 224 and 230 (2009) which provide that all services rendered by government must be paid for immediately on completion of the service and where possible, payment may be made in advance; and where payment is outstanding, a system of follow-up by means of reminders and final demand should be made.

Risk
Loss of revenue to government.

Recommendation
The Managing Director is required to take necessary steps to recover all the debts and forward details to my office for confirmation.

Issue 3: Payment using stale vouchers - ₦6,692,400.05

Thirty-two (32) stale payment vouchers raised in 2015, amounting to ₦6,692,400.05 (Six million, six hundred and ninety-two thousand, four hundred naira, five kobo) were presented for payment in 2016 without revalidation and preparation of fresh ones. This is contrary to the provision of Financial Regulations 611'c' (2009) which stipulates that "a Sub-Accounting officer may not make payment against a voucher unless it is not more than 3 (three) months since it was signed by officer controlling expenditure". Consequently, it was difficult to accept the payments concerned as legitimate charges against public fund.

Risk
Misappropriation of Government fund.

Recommendation
The Managing-Director should be sanctioned in line with FR 3129, which states that "any officer who violates any other-provision for which no sanction is specifically recommended, shall be taken to have committed gross misconduct and shall be disciplined accordingly".

The Managing-Director's response is being awaited even after a reminder was written.

NIGERIAN GEOLOGICAL SURVEY AGENCY

During Periodic Checks of the Nigerian Geological Survey Agency, the following observations were made:

Issue 1: Unretired cash advances - ₦3,886,487.75

Cash advances totalling ₦3,886,487.75 (Three million, eight hundred and eighty-six thousand, four hundred and eighty-seven naira, seventy-five kobo), granted to staff of the Agency between January and December 2016, remained unretired, in violation of Financial Regulations 1420 (2009) which states that ''It is the responsibility of all Accounting officers to ensure that all advances granted to officers are fully recovered''.

Risk
Misapplication and misappropriation of Government fund.

Recommendation
In his response to my initial query, The Director-General stated that most of the amount had been retired, with ₦3,886,487.75 (Three million, eight hundred and eighty-six thousand, four hundred and eighty-seven naira, seventy-five kobo) outstanding. The Director-General is therefore, required to recover all outstanding cash advances and forward the evidence of recovery to my office for confirmation.

NIGERIAN TOURISM DEVELOPMENT CORPORATION

During the periodic check on the financial records of the Nigerian Tourism Development Corporation, the following observations were made: -

Issue 1: Misapplication of funds - ₦12,922,408.00

The sum of ₦12,922,408.00 (Twelve million, nine hundred and twenty-two thousand, four hundred and eight naira) was discovered to have been misapplied, as these expenditures were not budgeted for in the Appropriation Act 2016. This is contrary to Financial Regulations 417 (2009) which stipulates that "Expenditure shall strictly be classified in accordance with the estimates and vote must be applied

only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

Risk
Misapplication and Misappropriation of fund.

Recommendation
The Director-General should be sanctioned in line with FR 3129, which states that "any officer who violates any other-provision for which no sanction is specifically recommended, shall be taken to have committed gross misconduct and shall be disciplined accordingly".

Issue 2: Violation of e-payment policy guidelines on payment procedures - ₦10,720,250.00

The sum of ₦10,720,250.00 (Ten million, seven hundred and twenty thousand, two hundred and fifty naira) was paid to some officers' accounts for other officers of the Corporation as training allowances. This contravenes provisions of e-payment policy guidelines on payment procedures and Financial Regulations 613 and 631 (2009) which stipulate that commencing from 1st January, 2009, payment should be made electronically into individual beneficiaries' accounts, except where exemption has been granted and payments shall be made only to the persons named in the vouchers or their properly authorized representatives.

Risk
Officers might not have participated and hence possible occurrence of waste and diversion of fund.

Recommendation
The Director-General should be sanctioned in line with FR 3129, which states that "any officer who violates any other-provision for which no sanction is specifically recommended, shall be taken to have committed gross misconduct and shall be disciplined accordingly".

Issue 3: Withdrawn unspent balance at the end of the year not paid to the CRF - ₦8,605,000.00

The sum of ₦8,605,000.00 (Eight million, six hundred and five thousand naira) that should have lapsed into Consolidated Revenue Fund (CRF) as unspent balance at the end of 2016 financial year, was drawn and set aside as reserves for future expenditures. These amounts were drawn from three (3) subheads as indicated below:

S/N	CODE	SUBHEAD	AMOUNT (N)
1.	22020101	LT&T Training	3,295,000.00
2.	22020102	LT&T Others	2,285,000.00
3.	22020501	Local Training	3,025,000.00
	TOTAL		**8,605,000.00**

This violates Financial Regulations 414 (2009) which requires unspent balances to lapse with the financial year.

Risk
Misapplication and Misappropriation of Government fund.
Recommendation
The Director-General is required to remit the unspent sum to the Consolidated Revenue Fund and evidence of remittance forwarded to my office for confirmation.

Issue 4: Irregular payment for training - ₦8,605,000.00

The Sum of ₦8,605,000.00 (Eight million, six hundred and five thousand naira) was paid to officers of the Corporation as allowances for training. Examination of the vouchers and attached supporting documents however revealed the following anomalies:

- Application for training allowance was dated 22nd December, 2015 and approval given on the same date.
- The trainings were purportedly held on the 27th October, 2015 and 25th November, 2015, two months before application and approval for them.
- Only grade level and number of staff were indicated in the memo attached without names of staff concerned.
- Payments were not made to individual beneficiaries.
- Payment vouchers for trainings claimed to have been held in October and November 2015 were raised on the 22nd January, 2016 and audited by the Internal Audit Unit on the 12th February, 2016.
- Certificates of attendance were not produced to authenticate the payments.

  Subsequently, it was difficult to accept the expenditure as proper charges against public funds.

Risk
Diversion of government funds.

Recommendation
The Director-General is required to recover the sum of ₦8,605,000.00 (Eight million, six hundred and five thousand naira) and forward evidence of recovery to my office.

No response was received from the Director-General even when reminder was written to him, hence he is requested to comply with all the Recommendations stated above.

NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY

During Periodic Checks at the National Information Technology Development Agency, the following observations were made: -

Issue 1: Excessive expenditure for the production of procurement manuals - ₦28,525,000.00

The sum of ₦28,525,000.00 (Twenty-eight million, five hundred and twenty-five thousand naira) was paid to a Security company for the production of procurement manuals for the Agency. Three hundred (300) copies of the manual were produced as against five (5) copies that were needed and utilized; and a copy of the manual cost ₦95,083.33 (Ninety-five thousand, eighty-three naira, thirty-three kobo) which is unreasonable. Financial Regulations 415 (2009) requires all officers responsible for expenditure to exercise due economy and not to spend money merely because it has been voted.

Risk
Misapplication and Misappropriation of fund.
Recommendation
The Director-General is required to pay back the excess amount of about ₦25,000,000.00 in to the CRF and evidence of recovery forwarded to my office for confirmation.

Issue 2: Irregularities in the award of contract - ₦15,842,970.00

A contract valued at ₦15,842,970.00 (Fifteen million, eight hundred and forty-two thousand, nine hundred and seventy naira) was awarded to a company to supply printer tonners to the Agency. However, examination of the payment voucher revealed that there was no evidence of open competitive bidding in the award, as no other companies submitted quotations to bid for the contract in line with extant regulations. Furthermore, the sum of ₦15,842,970.00 (Fifteen million, eight hundred and forty-two thousand, nine hundred and seventy naira) was approved by the Director-General which is evidently above his approval limit for procurement of goods and services.

Risk
Possible fraud, waste and diversion of fund.

Recommendation
The Director-General should refund the sum of ₦15,842,970.00 to Government Treasury and evidence of recovery forwarded to my office for confirmation.

Issue 3: Violation of e-payment guideline procedures - ₦15,085,985.00

The sum of ₦15,085,985.00 (Fifteen million, eighty-five thousand, nine hundred and eighty-five naira) was paid to 8 (eight) officers of the Agency other than the supposed beneficiaries, contrary to the provisions of Federal Treasury Circular on e-payment policy, Ref. No. TRY/A8&B8/2008 OAGF/CAD/026/Vol.11/465 dated 22nd October, 2008 and Financial Regulations 613 and 632 (2009) which provide that payment shall be made only to the persons named in the vouchers or their properly authorized representatives and the use of cheque and cash for payment is prohibited, among others.

Risk
Misapplication and possible diversion of fund.
Recommendation
The Director-General's response was not satisfactory. Therefore, he is required to desist from contravention of the above regulation and circular, and ensure strict compliance henceforth. Sanctions provided for violation of e-payment policy in Financial Regulations 3127 and 3128 (2009), should be applied.

NIGERIAN PORTS AUTHORITY (NPA)

During the periodic checks on the financial records of the National Ports Authority, the following observations were made:

Issue 1: Irregularities in the award, execution and payment for contract - ₦7,503,344,599.00

A contract for Shore Erosion Control Works at Akipelai, Ayakoro and Otuoke towns in Bayelsa State was awarded at a contract sum of ₦7,503,344,599.00 (Seven billion, five hundred and three million, three hundred and forty-four thousand, five hundred and ninety-nine naira), vide award letter Ref. No.: HQ/GME/CP/CON/R.16/067 dated 22nd March, 2012, with 14 months' completion period.

As at 11th November, 2015, four (4) payment certificates and an advance payment totalling ₦4,247,938,353.26 (Four billion, two hundred and forty-seven million, nine hundred and thirty-eight thousand, three hundred and fifty-three naira, twenty-six kobo) representing 56.61% of the contract sum, had been paid to the contractor. Review of documents and the Bill of Quantities (BOQs) under Bill No. 1 (General) attached to these payments revealed that:

- Mobilization fee of ₦1,125,501,659.85 (One billion, one hundred and twenty-five million, five hundred and one thousand, six hundred and fifty-nine naira, eighty-five kobo), paid to the contractor, was supported by a conditional bank guarantee from Zenith Bank Plc. with a validity period of 365 (three hundred and sixty-five) days which expired on the 2nd March, 2013, contrary to the provisions of Section 35 '1' 'a' of the Public Procurement Act, 2007 and Financial Regulations 2933 'i' (2009) which only provide for submission of an unconditional bank guarantee or Insurance bond.

- More than 4 (four) years after expiration of the bank guarantee, the contractor fails to renew it and the balance of unrecovered advance payment stood at ₦539,452,959.95 (Five hundred and thirty-nine million, four hundred and fifty-two thousand, nine hundred and fifty-nine naira, ninety-five kobo).

- The sum of ₦19,500,000.00 (Nineteen million, five hundred thousand naira) was paid for the purchase of 3 (three) Toyota Hilux double cabin petrol engine vehicles; however, there was no evidence to confirm that these vehicles were purchased.

- The sum of ₦13,500,000.00 (Thirteen million, five hundred thousand naira) was made for annual running cost of the project vehicles, in which ₦6,750,000.00 (Six million, seven hundred and fifty thousand naira) was certified and paid to the contractor, but there was no evidence to show what the amount was used for.

- The sum of ₦11,250,000.00 (Eleven million, two hundred and fifty thousand naira) certified for compensation of properties to be affected by the project and paid in Certificate No. 3, had no records on how the money was utilized nor the beneficiaries involved.

- ₦12,500,000.00 (Twelve million, five hundred thousand naira) provided for Community Relations, was certified and paid vide Certificate No. 3 with No supporting documents to validate the payment.

- ₦128,000,000.00 (One hundred and twenty-eight million naira) provided for insurance of the works and insurance against damages to persons and properties, was certified and paid through Certificate No. 3 with No evidence that any insurance policy(s) was undertaken.

- The Principal Manager's (QS) report on Interim Valuation Certificate No. 4 dated 11th November, 2015 showed that the value of works executed as at the period was ₦3,903,668,868.75 (Three billion, nine hundred and three million, six hundred and sixty-eight thousand, eight hundred and sixty-eight naira, seventy-five kobo) representing 52.07% of contract sum. However, the total payment made to the contractor was ₦4,247,938,353.26 (Four billion, two hundred and forty-seven million, nine hundred and thirty-eight thousand, three hundred and fifty-three naira twenty-six kobo), representing 56.61% of contract sum. This implies that the contractor was paid more than the work executed by ₦344,269,484.51 (Three hundred and forty-four million, two hundred and sixty-nine thousand, four hundred and eighty-four naira, fifty-one kobo).

During inspection of the project, it was revealed that the contractor had since abandoned the project site; and the duration of the project had since lapsed without approval for its extension.

Risk
Misapplication and Misappropriation of fund leading to possible occurrence of fraud and waste of government resources.

Recommendation
The Managing-Director should be sanctioned in line with extant regulations for the above infractions and the contractor made to ensure completion of the project.

Issue 2: Unpaid rent – ₦2,504,959,843.77

The sums of ₦1,241,796,926.94 (One billion, two hundred and forty-one million, seven hundred and ninety-six thousand, nine hundred and twenty-six naira, ninety-

four kobo) and ₦1,263,162,916.83 (One billion, two hundred and sixty-three million, one hundred and sixty-two thousand, nine hundred and sixteen naira, eighty-three kobo) were discovered as unpaid rents on NPA's properties by corporate tenants as at 30th April 2016.

NPA has shown no concern or taken any significant measures to recover these rents which implies huge loss of revenue to the government. This contravenes Financial Regulations 224 and 230 (2009) which provide that all services rendered by government must be paid for immediately on completion of the service and where possible, payment may be made in advance; and where payment is outstanding, a system of follow-up by means of reminders and final demand should be made.

Risk
Loss of Government Revenue.

Recommendation
The Managing Director is required to ensure that all outstanding debts are recovered with evidence forwarded to my office for confirmation. The Managing Director should be held personally liable for failure to recover these debts.

Issue 3: Outstanding insurance claims - ₦54,354,138.57

The Authority's outstanding insurance claims against Alliance & General Insurance Plc. amounted to ₦54,354,138.57(Fifty-four million, three hundred and fifty-four thousand, one hundred and thirty-eight naira, fifty-seven kobo). The claims which were for Group Life Insurance, Motor Vehicles Insurance and Group Personal Accident Insurance have been outstanding between 2010 and 2012, and remained unsettled despite up-to-date payment of insurance premium.

This has led to the inability to settle beneficiaries, especially the immediate family of officers who died in active service.

Risk
Inability to settle compensations and benefits, as a result of lack of sufficient funds.

Recommendation
The Managing-Director is required to take immediate steps to recover the outstanding claims and forward evidence to my office for verification.

Issue 4: 3 nos. motor vehicles unaccounted for

Three (3) Toyota Land Cruiser Jeeps, attached to 2 (two) former Chief Executives and 1 (one) Board member could not be accounted for as these officers left with them at the end of their tenure with the Authority.

Risk
Loss of Government Asset.

Recommendation
The Managing Director is required to recover these vehicles or the monetary equivalent commercial value from them and forward evidence of recovery to my Office for verification.

Issue 5: Payments of insurance premium on non-existing assets - ₦18,338,056.45

The Authority paid the sum of ₦184,676,589.22 (One hundred and eighty-four million, six hundred and seventy-six thousand, five hundred and eighty-nine naira, twenty-two kobo) to STACO Insurance Plc. as premium for comprehensive insurance cover for all its motor vehicles.

₦18,338,056.45 (Eighteen million, three hundred and thirty-eight thousand, fifty-six naira, forty-five kobo) included in the sum total was for 38 (thirty-eight) vehicles that had already been disposed-off before the insurance cover was initiated.

Risk
There is a risk of fraudulent payments of insurance premium on non-existing assets resulting to loss of public fund.

Recommendation
The Managing Director is required to recover the sum of ₦18,338,056.45 from the insurance company and sanction the officers who authorized this transaction as no detailed assessment was carried out before payment.

Issue 6: Irregularities in the award and payment of contract - ₦18,300,000.00

Review of the contract file for Advisory Services on Port Development- Ibaka Deep Sea Port, Akwa-Ibom State for 1st January – 31st December 2013 with contract award letter Ref. No. HQ/GM/PROC/CON/G/11/14/322 of 8th September, 2014 for the sum of ₦18,300,000.00 (Eighteen million, three hundred thousand naira) showed the following:

- The contractor was a staff of the Authority and retired on 1st January, 2013; and the contract job under review was his job schedule when he was in service as staff of the Authority.

- The Award letter was dated 8th September, 2014 when the alleged job had been fully executed, as the time frame of the contract was from 1st January, 2013 to 31st December, 2013.

- The bidding and selection exercise performed in August 2014 was mere formality because the stipulated job completion date was 31st December, 2013.

- The report submitted by the consultant did not address the subject matter of the consultancy, which was to be advisory, but rather a diary of events (mostly journeys made at different times in 2013).

- The report done was dated 24th January, 2014 which was before the date of contract award of 8th September, 2014.

These irregularities make it difficult to accept this payment as a legal charge to government funds.

Risk
Misapplication and Misappropriation of public fund.

Recommendation
The Managing Director should be sanctioned in line with the provisions of Financial Regulations 3117 (2009).

Issue 7: Payment for a non-existing contract - ₦25,887,233.35

The contract for the Construction of classrooms block at Olido town, Enugu State was awarded, vide a letter of award Ref. No.: HQ/GM/PROC/CON/C.11/13/120 of 18th November, 2013 at the contract value of ₦25,887,233.35 (Twenty-five million, eight hundred and eighty-seven thousand, two hundred and thirty-three naira, thirty-five kobo) and invoice number HQ/CS/020. ₦24,592,671.68 (Twenty-four million, five hundred and ninety-two thousand, six hundred and seventy-one naira, sixty-eight kobo) was paid to the contractor on 7th March, 2015. However, attempts to inspect the project site, was not successful as the audit team could not locate the site. It is assumed that this contract is non-existent; and payment has been made for works not performed which is contrary to Financial Regulations 708 (2009) and other extant circulars which states that "On no account should payments be made for services/works not yet performed or for goods not yet supplied".

Risk
Possible occurrence of fraud, waste and diversion of fund.

Recommendation
The Managing Director is required to recover the sum paid to the contractor and forward evidence to my Office for verification; else, be sanctioned according to Financial Regulations 3109 (2009).

Issue 8: Payment made for contract not executed - ₦20,830,638.00

A contract was awarded for construction of a Health Centre under the Corporate Social Responsibility project of the Authority at Balanga/Biliri LGA, Gombe State at the contract sum of ₦20,830,638.00 (Twenty million, eight hundred and thirty thousand, six hundred and thirty-eight naira), vide award letter Ref. No.: HQ/GM/PROC/CON/C.11/14/149 of 20th March, 2014 with six (6) months completion period.

An Interim/Final Payment Certificate No. 01 of 18th February, 2015 was issued by Engineering and Technical Services Directorate of the Authority for the sum of ₦19,789,106.10 (Nineteen million, seven hundred and eighty-nine thousand, one hundred and six naira, ten kobo) as amount payable to the contractor. This was corroborated by the Audit Department's project monitoring report dated 20th February, 2015 and a memo by the GM/Audit to the Managing Director, referenced

HQ/GMA/IA/E&TS/380 of 16th March, 2015 which was approved by him (MD) on the 18th March, 2015; herewith, the full sum was paid to the contractor.

However, physical inspection of the proposed project site in the company of an officer from the Authority's Corporate Social Responsibilities Department's revealed that the construction of a Health Centre was never executed. The retention fee of ₦1,041,531.90 (One million, forty-one thousand, five hundred and thirty-one naira, ninety kobo) was also paid to the contractor on 20th August, 2015, vide Interim/Final Payment Certificate No. 02 on 19th June, 2015.
This contravenes provision of Financial Regulations 708 (2009) and other extant circulars which states that "On no account should payments be made for services/works not yet performed or for goods not yet supplied".

Risk
Misappropriation and possible occurrence of fraud.

Recommendation
The Managing Director is required to recover the contract sum from the contractor and forward evidence of recovery to my Office for verification. Otherwise, sanction in section 3104 'ii' of the Financial Regulations (2009) should be enforced.

Issue 9: Full payment made for partial execution of project - ₦20,830,638.62

A contract for the construction of classrooms block at Charanci Primary School, Bichi, Kano State, under the Corporate Social Responsibility project, was awarded at the sum of ₦20,830,638.62 (Twenty million, eight hundred and thirty thousand, six hundred and thirty-eight naira, sixty-two kobo), vide award letter Ref. No.: HQ/GM/PROC/CON/C.11/14/89 dated 17th March, 2014 with six (6) months completion period. Reviewing the Bill of Quantities (BOQs), services/works for the sum of ₦6,216,847.40 could not be ascertained.

Physical inspection of the project revealed the following:

- ₦1,750,000.00 (One million, seven hundred and fifty thousand naira) was made for fabrication, delivery and erection of structure steel roof trusses, purling, cleats, bolts, etc., for the roof; however, wood was used instead.

- ₦252,000.00 (Two hundred and fifty-two thousand naira) was made for supply and fixing of suspended concealed grid at 600mm centre filled with 600mm by 600mm stuckervanro pop tiles (Ceiling); this was not constructed.

- ₦23,000.00 (Twenty-three thousand naira) was made for 1 No. entrance door, 40mm thick, finished door size 2125mm X 1200mm, but it was not assembled.

- ₦610,700.00 (Six hundred and ten thousand and seven hundred naira) was provided for the supply and fixing of 21 Nos. aluminum sliding windows with 5mm thick clear glass of various sizes, but metal windows were installed.

- ₦93,090.00 (Ninety-three thousand, ninety naira) was provided for toilet roll holders (5 Nos.) @ ₦12,150.00, towel rails (3 Nos.) @ ₦7,290.00, Soap dishes (5 Nos.) @ ₦12,150.00 and Ariston water heater (3 Nos.) @ ₦61,500.00; however, these items was not seen.

- ₦57,000.00 (Fifty-seven thousand naira) was made for 6 Nos. lavatory basins at ₦9,500.00 each, but only 4 Nos. were provided.

- ₦22,000.00 (Twenty-two thousand naira) was made for supply and installation of 1 No. 3000 litres GEE-PEE tank, but this was not seen at site.
- Inspection chambers to link the toilets to the septic/soak away pit and plumbing connections from the same toilets to the soak away/septic tank were not done which showed that the toilets have not been put to use.

- The soak-away pit was not properly backfilled and covered and it stands a risk of collapsing in the nearest future.

Risk
Misapplication and possible occurrence of diversion of fund.

Recommendation
The Managing Director is required to compel the contractor back to site to replace the substandard items and complete the project or recover the sum from him and forward evidence to my Office for verification.

Issue 10: Improper and outrageous payment made for house lease abroad - £104,000.00

An apartment, Penthouse 03 St. John Building, 79 Marsham Street, London, SWIP43B, was rented for the use of the Board Chairman on a quarterly lease of £26,000.00 (Twenty-six thousand pounds) all through 2014 and 2015; with a sum total of £104,000.00 (One hundred and four thousand pounds) per year paid from the UK annual allocation. This amount which excluded running costs, feeding and other logistics costs was outrageous and an abuse of office.

This contravenes Financial Regulations 415 (2009) and other extant circulars which state 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.

Risk
Abuse of office through Mismanagement and waste of public fund.

Recommendation
The Managing Director responded that ‘the service flat was rented for the use of all Board members while on official assignment in London and not only for the Board Chairman’. This explanation is not acceptable since these board members and chairman were always paid their travel allowances (estacode) whenever they travelled outside the country on official assignments.

The Managing Director is required therefore to stop the lease paid for rent forthwith.

Issue 11: Irregularities and overpayment in the award and payment of contract - $9,000.00

The contract for the provision of Pilotage Services within Warri Pilotage District was awarded vide a provisional award letter Ref. No.: MD/17/MF/VOL.XX/072 dated 22nd February 2010 with a completion period of five (5) years, commencing from 1st March 2010. Review of the contract files revealed the following irregularities:

- In compliance with the provisions of Sections 16 & 19 of the Public Procurement Act 2007, there was no evidence of an open competitive bidding nor a newspaper advertisement inviting the public to bid for the contract. The award of contract was done through the Office of the Honorable Minister of Transport, instead of the Ports' Tenders Board.

- A Provisional offer (award) of contract, not recognized in the Public Procurement Act 2007, was used for the award of the contract.

- The contract agreement was not ready until 19th December, 2012, over two and half years after the commencement of the contract on the 1st March, 2010. This implies the contractor commenced work without a legal agreement.

- A payment invoice dated November 2014 showed the sum of $65,611.40 (Sixty-five thousand, six hundred and eleven dollars, forty cents) was paid to the company when it was only entitled to $56,611.40 (fifty-six thousand, six hundred and eleven dollars, forty cents); that is, an overpayment of US$9,000.00 (Nine thousand dollars).

- The contract was for provision of pilotage services. However, it was discovered that the company was also paid to deliver shipping services which were already awarded to two (2) other companies.

Risks

- Over valuation of contract.
- Payment may be made for job not executed
- Payment may be made for jobs not properly executed or not in line with specification.
- Lack of adequate guidance on procurement contracts.

Recommendation

The Managing-Director is required to recover the overpayment of $9,000.00 (Nine thousand dollars) from the contractor; and review the contract agreement to remove clauses that overlaps with other services.

Issue 12: Reimbursable expenses without relevant supporting documents - ₦5,330,000.00

The contract to provide consultancy service for office furniture and equipment layout was awarded at the sum of ₦18,196,500.00 (Eighteen million, one hundred and ninety-six thousand, five hundred naira), with a four-month completion period, vide an award letter Ref. No.: HQ/GM/PROC/CON/C.11/14/336 of 16th December, 2014. The contract sum was inclusive of ₦5,330,000.00 (Five million, three hundred and thirty thousand naira) for reimbursable expenses; however, this figure was not accounted for as there was no documentary evidence to confirm the contractor incurred these expenses. Subsequently, this payment of ₦5,330,000.00 (Five million, three hundred and thirty thousand naira) cannot be accepted as legitimate charge against public funds.

Risk
Misapplication and Misappropriation of fund.

Recommendation
The Managing Director is required to recover the sum of ₦5,330,000.00 (Five million, three hundred and thirty thousand naira) paid as reimbursable expenses from the contractor and evidence of recovery forwarded to my Office for verification.

Issue 13: Anomalies in the execution of contract - ₦8,651,500.00

A contract for the reactivation and re-lamping of internal and external luminaries at NPA Clinic, Calabar Port was awarded in the sum of ₦8,651,500.00 (Eight million, six hundred and fifty-one thousand, five hundred naira) through award letter Ref. No. HQ/GM/PROC/CON/C.11/13/214 dated 31st December, 2013, with 4-week completion period. Review of contract file and physical inspection at the project site with the Electrical Engineer revealed the following anomalies:

- ₦502,500.00 (Five hundred and two thousand, five hundred naira) was provided for the supply and installation of 75 pieces of 4ft fluorescent fitting complete with tubes at ₦6,700.00 (Six thousand, seven hundred naira) each, but only 24 pieces were supplied and installed; with 51 pieces totalling ₦341,700.00 (Three hundred and forty-one thousand, seven hundred naira) still outstanding.

- A provision of ₦630,000.00 (Six hundred and thirty thousand naira) was made for 30 pieces of 45A circuit breaker (MCCB) at ₦21,000.00 each; these were not supplied.

- A provision of ₦804,000.00 (Eight hundred and four thousand) was made for the supply and installation of 12 pieces of 400W metal halide fitting (complete with tube) at ₦67,000.00 each, but only 4 pieces were supplied, with 8 pieces outstanding totalling ₦536,000.00 (Five hundred and thirty-six thousand naira).

- ₦320,000.00 (Three hundred and twenty thousand naira) was provided for 10 pieces of 400W metal halide chokes; the ten (10) pieces were not supplied.

- ₦2,562,500.00 (Two million, five hundred and sixty-two thousand, five hundred naira) was made to replace bad 35mm^2 x 4 core PVC/SWA armored cable (Nigerchin) covering 250m at ₦10,250.00 per meter; these were neither supplied nor replaced.

- ₦73, 000.00 (Seventy-three thousand naira) was made to install 1 No. 60A/415 submersible motor control panel (complete); however, this was not supplied or installed.

These contravenes the provision of Financial Regulations 708 (2009) and other extant circulars which states that "On no account should payments be made for services/works not yet performed or for goods not yet supplied".

Risk
Possible occurrence of waste and diversion of fund.

Recommendation
The Managing Director is requested to compel the contractor to return to the project site, supply and install these missing items or recover the total sum of ₦4,463,200.00 (Four million, four hundred and sixty-three thousand, two hundred naira) from the contractor. Evidence of the supply and installation or recovery of the sum should be forwarded to my Office for confirmation.

Issue 14: Irregularities in the execution of contract - N27,300,000.00

A contract for construction of Clinic building at Majiya Tuare Local Government Area, Jigawa State, under the Authority's Corporate Social Responsibility project, with a contract sum of ₦27,300,000.00 (Twenty-seven million, three hundred thousand naira) was awarded through award letter Ref. No.: HQ/GM/PROC/CON/C.11/14/577 of 13th February, 2015 with six (6) weeks completion period.

The Bill of Quantities (BOQs) attached to the contract showed that the utilization for the sum of ₦2,474,946.04 (Two million, four hundred and seventy-four thousand, nine hundred and forty-six naira, four kobo) could not be ascertained; summation of figure includes a lump sum of ₦1,118,637.58 (One million, one hundred and eighteen thousand, six hundred and thirty-seven naira, fifty-eight kobo), ₦1,320,393.75 (One million, three hundred and twenty thousand, three hundred and ninety-three naira, seventy-five kobo) for planning approval to be executed by the State government concerned (under preliminaries); and ₦35,914.71 (Thirty-five thousand, nine hundred and fourteen naira seventy-one kobo) for consultancy services (under preliminaries).

Physical inspection of the project site showed that the contractor handed-over the project to the community where it was converted to a king's palace instead of the clinic originally intended to provide health services to the community.

Risk
Loss and wastage of Government fund and asset.

Recommendation
The Director-General is required to commence immediate actions on how to return the building to serve its original purpose of being a health centre.

Issue 15: Payment of contract sum without full implementation of the provisions of the Bill of Quantities (BOQ) - ₦25,400,175.25

The contract for construction of classrooms block at Government Day Secondary School, Dangana, Lapai LGA, Niger State, was awarded vide award letter Ref. No. HQ/GM/PROC/CON/C.11/13/122 dated 18th November, 2013 at the sum of ₦25,400,175.25 (Twenty-five million, four hundred thousand, one hundred and seventy-five naira, twenty-five kobo) with a six (6) months completion period.

The sum of ₦24,130,166.48 (Twenty-four million, one hundred and thirty thousand, one hundred and sixty-six naira, forty-eight kobo) was paid to the contractor, vide payment voucher number HQ/0036909 dated 20th January, 2014 with the balance (Retention) of ₦1,270,008.76 paid vide invoice no HQ/CS/385 of 13th May, 2015.

Physical inspection of the project site with two staff of Corporate Social Responsibility Department and two Consultants to the Authority's Managing Director, the following were revealed:

- ₦1,936,513.00 (One million, nine hundred and thirty-six thousand, five hundred and thirteen naira) was provided for tile the floor of the building; however, there were no tilework done.

- ₦610,700.00 (Six hundred and ten thousand, seven hundred naira) was provided for the supply and installation of twenty-one (21) Nos. aluminum sliding windows with 5mm thick clear glass of various sizes; metal windows were installed instead.

- ₦1,750,000.00 (One million, seven hundred and fifty thousand naira) was provided for fabrication, delivery and erection of structural steel roof trusses, purling, cleats, bolts, etc., for roof Work; Wood was used instead of steel roof trusses.

- Water system's sanitary appliances like toilet roll holders, water heater, water tank, etc. with sum of ₦234,590.00 (Two hundred and thirty-four thousand, five hundred and ninety naira) quoted in the BOQs were not supplied, rather regular pit toilet system was constructed.

Risk
Mismanagement and possible diversion of fund.

Recommendation
The Managing Director's is required to ensure that all provisions in the BOQ are fully executed and evidence communicated to my office for confirmation or recover the value of work not executed.

Issue 16: Payment of contract without fully implementing the provisions of the Bill of Quantities (BOQ) - ₦30,825,000.00

The contract for the construction of classrooms block, under the Authority's Corporate Social Responsibility project at Geda Academy, Bulasa, Birnin- Kebbi, was awarded at a contract sum of ₦30,825,000.00 (Thirty million, eight hundred and twenty-five thousand naira), through award letter referenced HQ/GM/PROCL/CON/C.11/14/575 dated 13th February, 2015, with four (4) weeks completion period.

Review of the BOQs for the project revealed a lump sum of ₦8,300,000.00 (Eight million, three hundred thousand naira) was included and paid to the contractor for preliminaries and complete electrical installation. However, details on how this amount was utilized was not specified or attached to the file.

Physical inspection of the project site revealed that the project had been completed, but is yet to be handed over to the School Authority by the contractor. The following observations were made:

- ₦750,000.00 (Seven hundred and fifty thousand naira) was provided for top & bottom rails in 36mm x 38mm x 1.0mm thick square section and intermediate balusters covering 25m at ₦30,000.00 per meter for the complete building; this was only installed at the front of the Principal's office.

- ₦63,000.00 (Sixty-three thousand naira) was made for 9 Nos. chromium plated toilet roll holders, but they were not supplied.

- ₦1,478,880.00 (One million, four hundred and seventy-eight thousand, eight hundred and eighty naira) was provided for various sizes of casement windows; nonetheless, sliding aluminum windows were installed.

Risk
Mismanagement and possible diversion of fund.

Recommendation
The Managing-Director is required to address these irregularities, recover the total amount from the contractor or the officer who authorized the payment and forward evidence of recovery to my Office for confirmation.

Response to these issues provided by the Managing-Director were not satisfactory; hence should be requested to comply with all the recommendations stated above.

SECURITIES AND EXCHANGE COMMISSION (SEC)

In the course of carrying out periodic checks on the financial records of the Securities and Exchange Commission (SEC), the following observations were made:

Issue 1: Non-remittance of internally-generated revenue- ₦2,297,199,080.00

The Commission failed to remit the sum of N2,297,199,080.00, representing 25% of the Internally Generated Revenue (IGR) realized in 2015 and 2016, to the Consolidated Revenue Fund (CRF). This is a contravention of the provision of Finance Circular No: B0/RVE/12235/259/VII/201 of 11th November, 2011 which requires that all Federal Government Agencies / Parastatals should limit their Annual Budgetary Expenditure to no more than 75% of their Gross Revenue and remit the remaining 25% to the CRF not later than one month following the Statutory deadline for publishing each Corporation's accounts.

Risk

Possible occurrence of fraud, waste and diversion of fund.

Recommendation

The Director-General is required to pay the sum of ₦2,297,199,080.00 to the Consolidated Revenue Fund (CRF), being 25% of Gross Revenue of ₦9,188,796,322.13 generated by the Commission for the financial years 2015 and 2016, and forward payment details to my Office for confirmation.

Issue 2: Overpayment of Severance Allowances - ₦216,787,050.94

The Director-General was appointed on the 20th May, 2015 vide letter reference SGF.6/S.2/C.3/119 dated 22nd May, 2015; and prior to this appointment, he had served as Executive Commissioner from 2nd January, 2013 to 20th May, 2015. As DG, he was paid the sum of ₦104,851,154.94 as severance package for his services to the Commission as Executive Commissioner vide Fidelity Bank Statement Account No: 4010276876 of 17th June, 2015, contrary to the provision of "Certain Political, Public and Judicial Office Holders (Salaries and Allowances, etc.,) Act, 2002 (as amended)" which provides for payment of 300% of Annual Basic Salary as severance gratuity. The annual basic salary of the DG as provided by the Act is ₦1,925,865.00 and the severance allowance of the Executive Commissioner should have been ₦5,777,595.00 (₦1,925,865.00 x 300%).

In granting approval for the payment of the sum of ₦104,851,154.94 as severance allowance to the Director-General, the Commission relied on Section 16 of the Investment and Securities Act, 2007 which stipulates that "the remuneration (including allowances) and the terms and conditions of service of the Secretary and other staff of the Commission shall be determined by the Board of the Commission". However, this provision contradicts, Part II, Section 3 (c) of the National Salaries, Incomes and Wages Commission's Act.

Furthermore, the Commission also relied on precedence in granting approval for this payment, as the out-gone Director-General was paid the sum of ₦123,491,086.00 as severance allowance in 2015 when his tenure ended. The entitlement of the Director-General as enshrined in the 'Certain Political, Public and

Judicial Office Holders (Salaries and Allowances, etc.,) Act, 2002 (as amended)' is ₦5,777,595.00. In view of the above, I am not convinced that payments of N104,851,154.94 and N123,491,086.00, totalling ₦228,342,240.94, made to the DG and his predecessor were proper charges against Public funds and should therefore, be recovered from them.

Risk
This could lead to a waste of public fund.

Recommendation
The Director-General is required to refund the sum of ₦99,073,559.94 and recover the sum ₦117,713,491.00 from his predecessor, totalling ₦216,787,050.94, being overpayment of severance allowances made to them, and forward recovery details to my Office for confirmation.

Issue 3: Interest from investment not remitted to Consolidated Revenue Fund (CRF) - ₦160,271,545.85

The Commission purchased Nigerian Treasury Bills (NTBs) amounting to ₦5,910,269,443.43, during the period under review, and the investments yielded interests totalling ₦160,271,545.85. However, there is no evidence that the Commission remitted the interests to the Consolidated Revenue Fund (CRF), as required by Federal Treasury Circular No: TRY/A5&B5/2009 OAGF/CAD/026/V.32 of 19th June, 2009 which states that "All idle balances in the Capital Accounts and all special accounts, except recurrent accounts, shall only be invested by the Ministries/Extra-Ministerial Departments and Agencies in ninety-one (91) days Nigeria Primary Market Treasury Bills (NTB); and all interests received from the investment shall be remitted to the Consolidated Revenue Fund (CRF)".

Risks
- Loss of revenue by Government.
- Misapplication, Misappropriation and possible occurrence of waste of Government fund.

Recommendation
The Director-General is required to remit to the Consolidated Revenue Fund (CRF), the sum of ₦160,271,545.85, and forward evidence of remittance to my Office for confirmation.

Issue 4: Outstanding balance on loans granted to staff - ₦1,483,795,990.72

The Commission had an outstanding balance of ₦1,483,795,990.72 on loans granted to staff, as detailed below:

S/N	Loan Type	Amount (N)
1	Housing Loan	343,273,355.20
2	Car Repairs Loan	35,441,222.95
3	Motor Vehicle Loan	120,972,310.96
4	Enhanced Housing Loan	984,109,101.61

	Total	**1,483,795,990.72**

The granting of the loans is a contravention of Federal Government's directive that stopped all Ministries, Departments and Agencies (MDAs) from granting Loans to staff and further advised them to direct their staff to source for loans from any of the commercial banks.

Risk
Misapplication and Misappropriation of Public fund.

Recommendation
The Director-General is required to recover loans totalling ₦1,483,795,990.72 from the beneficiaries without delay and forward evidence of recovery to my Office for confirmation.

Issue 5: Irregularities in the payment of monetized motor vehicle allowances and monetized motor vehicle insurance allowances – ₦594,221,727.81

In 2013, the Director-General, while serving as Executive Commissioner, was paid the sum of ₦39,860,000.00 as monetized car allowance which was to run for a period of four years, but he had only spent two years as Executive Commissioner when he was appointed Director-General of the Commission. On his appointment as Director-General, he was again paid the sum of ₦84,388,886.00 as monetized car allowance.

In 2015, the Commission procured more functional project / pool vehicles to meet its needs and four vehicles were procured at the sum of ₦144,100,000.00. Unfortunately, instead of making use of these vehicles for the purposes they were acquired, the DG and Commissioners have been using them for their sole uses, even though they have been paid vehicle monetized allowances.

It should be noted that Chapter 9 'i' & 'ii' of the Commission's Condition of Service stipulates that: -

- The Director-General is entitled to a maximum of four (4) cars and three (3) drivers; Commissioners are entitled to a maximum of three (3) cars and two (2) drivers; Directors are entitled to two (2) cars and a driver; and Deputy Directors and Assistant Directors are entitled to a car and a driver.

- Deputy Directors and above are entitled to use their cars for twenty-four (24) hours; Assistant Directors and above, on retirement, are entitled to retire with one car only subject to paying the book value of the car or 10% of the salvaged value at the time of retirement; and for DG and Commissioners, they must have spent a minimum of two (2) years to retire with two (2) cars.

In view of the foregoing, payments of N39,860,000.00 in 2013 and ₦84,388,886.00 in 2015, totalling ₦124,248,886.00, to the Director-General were not proper. He was only entitled to four cars and three drivers while serving as the DG and when leaving, he was entitled to retire with only two cars, subject to paying the book value

of the cars or 10% of the salvaged values at the time of his retirement. Furthermore, the sum of ₦469,972,841.81 was expended on the payment of monetized motor vehicle allowances and monetized motor vehicle insurance allowances in 2015 and 2016.

Consequently, these payments of ₦124,248,886.00 and ₦469,972,841.81 (₦594,221,727.81) cannot be considered as proper charges against public funds.

Risk
Mismanagement and Misapplication of public fund.

Recommendation
The Director-General has been requested to refund the sum of ₦124,248,886.00 paid to him and recover sum of N469,972,841.81 expended on the payment of monetized motor vehicle allowances and motor vehicle insurance allowances, from the beneficiaries and pay to the Consolidated Revenue Fund and forward payment details to my Office for confirmation.

Issue 5: Engagement of external solicitors - ₦118,718,654.00

The Commission engaged external solicitors for various court cases without consent and approval of the Honorable Attorney-General of the Federation. A circular dated 16th July, 2003, referenced SGF/PS/CIR/625/I/1 directed, among other things, that the approval of the Honorable Attorney-General of the Federation should be obtained, by Ministries and their Parastatals / Agencies, before external solicitors can be engaged to render any service to them. However, review of the Commission's ledger and trial balance, for the period under review including payment vouchers, showed that the sum of ₦118,718,654.00 was paid as legal fees to external counsels.

Risk
Excessive payment for legal services resulting in loss of funds.

Recommendation
The Director-General should be held personally liable for breach of litigation procedures in the Federal Government.

Issue 6: Payment made to consultant to resolve tax audit dispute - ₦10,000,000.00

Examination of payment voucher number P&P/2130, showed that the sum of ₦10,000,000.00 was paid to a consultant that helped to resolve tax audit dispute, covering the period 2010 to 2014, between the Commission and Federal Inland Revenue Service (FIRS).

The tax assessment was said to have been reduced from ₦911,427,001.24 to ₦149,974,173.85 after reconciliation between FIRS and the tax consultants, thus making a tax savings of ₦761,452,827.39 on which 5% consultancy fee of ₦38,072,641.37 would be paid. This was a waste of government funds and unwarranted expenditure given the fact that PAYE is a statutory tax deduction made

from staff's monthly emoluments and remitted to appropriate tax authority. If the right rates were applied and deductions made at source from payrolls and duly remitted, there would not have been any need for an external consultant to reconcile tax claims.

Hiring of a tax consultant is a calculated attempt to deprive government of its legitimate revenue by way of reducing tax, the Commission's staff ought to have paid to government at source. The payment of the sum of ₦10,000,000.00 cannot be accepted as a legitimate and proper charge against public funds.

Risk
Wastage of public funds.

Recommendation
The Director-General should be made to refund the amount of ₦10,000,000.00 and forward recovery particulars to my Office for verification.

The above observations were brought to the knowledge of the Director-General but no response was received.

PART B: HEALTH AND ALLIED INSTITUTIONS

NATIONAL HEALTH INSURANCE SCHEME (NHIS), ABUJA

During the periodic check of National Health Insurance Scheme (NHIS), Abuja**,** the following observations were made:

Issue 1: Unauthorised payment of allowances

Various irregular and unapproved allowances amounting to ₦4,931,475,094.63 (Four billion, nine hundred and thirty-one million, four hundred and seventy-five thousand, ninety-four naira, sixty-three kobo) were paid to members of staff during the period January, 2016 to December, 2017. The irregular allowances include:

- Upfront Allowance.
- Upfront differential Allowance.
- 13th Month Salary Allowance.
- Pre-retirement Overseas Training Allowance.
- Terminal Benefit (Exit Package) aside and different from the provision of Contributory Pension Act.
- Sitting Allowance.

The above payments violated Public Service Rule 130102, as they are not part of the allowances listed as payable to officers in the Federal Public Service. Allowance differential payment is illegal and alien to the public service as Public Service allowances are paid on the basis of Grade level as at the time of payment. Sitting Allowance was paid for holding day to day committee meetings, for which the officers received salaries in violation of Circular Ref No. SWC/s/04/S.310/T/65 of 8thApril, 2016 which says that "Public officers on monthly salary are not entitled to sitting allowance for holding meetings in their offices". Payment of Pre-retirement Training and Exit Package allowances violate the Pension Reform Act, 2014 which spelt out benefits due to retiring officers of the Public Service.

These allowances were paid without providing approvals of the National Salaries, Income and Wages Commission in contravention of the National Salaries, Income and Wages Commission Act, which states that specific approval must be obtained for payment of any new allowance in the public service.

Risk

A system where management violates extant laws and makes unapproved payments of allowances to its staff is abuse of office and mismanagement of public funds. This would deny the Scheme of the resources to carry out its statutory mandate.

Recommendation

The Executive Secretary is required to recover and pay back to the Treasury the sum of ₦4,931,475,094.63 and forward evidence of recovery and remittance to my office for confirmation.

Issue 2: Payment without supporting documents

The sum of ₦72,383,000.00 (Seventy-two million, three hundred and eighty-three thousand naira) was supposedly paid for verification exercise without any report or other form of evidence to confirm if the verification took place, as well as where and when it took place. This is a violation of Financial Regulation 603(i) which states that "All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents, and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc.

Risk
Payment may have been misappropriated leading to loss of funds.

Recommendation
The Executive Secretary is required to recover and pay to the Treasury the sum of ₦72,383,000.00, forwarding evidence of refund to my office for confirmation.

Issue 3: Payment for services not rendered

The sum of ₦31,478,400.00 (Thirty-one million, four hundred and seventy-eight thousand, four hundred naira) was purportedly paid for accreditation of Health Maintenance Organizations (HMOs) without any report or other evidence to confirm that the accreditation exercise took place. This is a violation FR 708 which states that "On no account should payment be made for services not yet performed or for goods not yet supplied."

Risk
There is the risk that the Scheme may have spent the money without any accreditation of HMOs, thereby leading to loss of Government fund.

Recommendation
The Executive Secretary is required to recover the sum of ₦31,478,400.00 and remit to the Treasury, forwarding evidence of remittance to my office for confirmation.

Issue 4: Payment for services not rendered

The sum of ₦9,668,000.00 (Nine million, six hundred and sixty-eight thousand naira) was purportedly paid as Duty Tour Allowances (DTA) to 19 officers for Study tour to review NHIS Staff Condition and Scheme of Service. The following irregularities were observed in the payment:

- The Study tour was purportedly conducted to gather inputs, after the documents had been finalized and submitted for final approval.

- Claim that findings from the tour would be used by the Office of the Head of Civil Service of the Federation (OHCSF) appears false, as there was no evidence of request for information support from the OHCSF and no evidence of communication of findings from the tour to the Head of Service.

- Report or other evidence of the study tour was not attached to the Payment Voucher.

- The Condition and Scheme of Service supported by findings from the tour were not produced to Audit when requested for during the periodic check.

This payment violates Financial Regulation 415 that mandates due economy and that money must not be spent merely because it has been voted; Financial Regulation 603(i) which requires that payment vouchers shall be supported by relevant documents; and Financial Regulation 708 which states that on no account should payment be made for services not yet performed.

Risk
This payment may have been used to pull out money for private interests rather than Public interest, thereby resulting to loss of government funds.

Recommendation
The Executive Secretary is required to recover from the 19 officers and pay to the Treasury the total of ₦9,668,000.00. Evidence of the recovery and remittance should be forwarded to my office for confirmation.

Issue 5: Abuse of the Use of Cash Advances to Circumvent Public Procurement Procedures

Various sums in excess of ₦200,000.00 totalling ₦66,798,948.12 (Sixty- six million, seven hundred and ninety-eight thousand, nine hundred and forty- eight naira, twelve kobo) were paid to certain members of staff for purported procurement of goods and services. The Payment Vouchers were not supported with evidence of performance of the purposes for which the payments were made. The payments violate Federal Government Circular Ref. No. TRY/A2 & B2/2009/OAGF/CAD/028/V dated 24th March, 2009 which states that all local procurement of stores and services costing above ₦200,000,00 shall be made only through award of contracts.

Risk
The Federal Government may not have received value for these payments, as those staff accounts may have been used to pull out money for private interests.

Recommendation
The Executive Secretary should recover the sum of ₦66,798,948.12 and remit to Treasury, forwarding evidence of recovery and remittance to my office for confirmation.

Issue 6: Mismanagement of government funds

It was observed that vehicles were illegally allocated to the following:

- Personal Assistant to the Executive Secretary (TOYOTA COROLLA 12Y47FG).

- Former Chairman, House Committee (TOYOTA PRADO JEEP FG22Y12).

- Federal Ministry of Health (TOYOTA LAND CRUISER, TOYOTA PRADO TX 12Y17FG).

- Former Executive Secretary / CEO (TOYOTA PRADO TX 12Y05FG)

The above is in contravention of extant regulations as stated below:

(a) Circular Ref. No. 59729/T.1/154 of 22nd October, 2007 which states that personal assistants should not be involved in or interfere with the running of the MDAs.

(b) Circular Ref. No. HCSF/061/S.1/111/188 of October 21st, 2009 which stopped and prohibits MDAs and parastatals from acceding to requests by Ministers/Ministries or National Assembly/its Committees for funds and financial support of any form, including loans and purchase of vehicles, to facilitate their activities, and in particular, in carrying out their oversight functions.

Risk
Government property / assets procured for running the affairs of the Scheme have been diverted to private use, while the statutory mandate/work of the Scheme suffered, perhaps for lack of or inadequate funds.

Recommendation
The Executive Secretary is required to recover the vehicles, while their depreciated value for the period the vehicles were in their custody should be charged against them and remitted to the Consolidated Revenue Fund (CRF).

Issue 7: International Travels without approval

The Scheme spent ₦161,356,773.00 (One hundred and sixty-one million, three hundred and fifty-six thousand, seven hundred and seventy-three naira) for International travels without any evidence of approval by the Head of Service of the Federation. The Federal Government of Nigeria, through Circular Ref: HCSF/CSO/HRM/Pol.1402/1 on Restriction of Foreign Trainings and International Travels by Public Servants, dated 22nd January, 2015, and effective 1st January, 2015, placed embargo on International Conference, Seminars, Workshops, Study Tours, Training, Presentation of Papers, Negotiating/ signing MoU abroad at Government expenses, except they are fully funded by the sponsoring/inviting organizations. Where such travel is essential/strategic and to be funded by Government, it must be justified with the evidence of the source of funding to be approved by Head of Civil Service of the Federation (HCSF).

Risk
It is possible that the trips were not necessary or not embarked on at all, thus Government not receiving value for huge amount of money spent.

Recommendation
The Executive Secretary is required to refund the total of ₦161,356,773.00 to the Treasury, forwarding evidence of the refund to my office for confirmation.

Issue 8: Irregular payment

The Scheme spent a total of ₦355,510,475.00 (Three hundred and fifty-five Million, five hundred and ten thousand, four hundred and seventy-five naira) on capital projects which were not appropriated for in 2016 and 2017 Capital Appropriation Act.

This practice is 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". Similarly, Financial Regulation 2906(i) states that "All contracts or tenders falling within the limits of the threshold prescribed by the Bureau for Public Procurements, 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."

Risk
Government funds may have been spent frivolously.

Recommendation
The Executive Secretary should in line with FR 3106:

- recover from the sub-accounting officer and pay to Treasury the sum of ₦355,510,475.00 and forward evidence of remittance to my office for confirmation and

- remove the sub-accounting officer and all officials involved in the approval of those projects from their schedules.

Issue 9: Irregular Payments (unauthorised allowances to staff)

The sum of ₦1,806,987,348.97 (One billion, eight hundred and six million, nine hundred and eighty-seven thousand, three hundred and forty-eight naira, ninety-seven kobo) was paid to staff as allowances not approved by the relevant Authority as detailed below:

• Administrative Allowance	₦86,305,890.81
• Children Education Allowance	₦937,710,789.23
• Domestic allowance (non-mgt staff)	₦782,970,668.93
	N1,806,987,348.97

This contravenes Circular Ref. No SWC/S/04/S.167/216 of 12th February, 2004, which states that all self-funded federal Parastatals and Agencies which wish to monetize their fringe benefits, should always submit the proposal package to the National Salaries, Income and Wages Commission for necessary evaluation and approval before implementation.

Risk
There is risk that Management may have paid frivolous and/ or fictitious allowances to employees, thereby leading to loss of government funds.

Recommendation
The Executive Secretary should recover from the beneficiaries and pay to the Treasury the sum of ₦1,806,987,348.97, forwarding evidence of recovery and remittance to my office for confirmation. He should also remove the sub-accounting officer from his schedule in line with FR 3106.

Issue 10: Irregular payment (unauthorised overseas medical expenses)

The Scheme spent the sum of ₦12,500,000.00 (Twelve million, five hundred thousand naira) as Overseas medical treatment assistance to staff and non-staff without approval from Head of Service of the Federation. This is a violation of the requirements of Public Service Rules (PSR) 070206 (a) which states that "Approval for journeys outside Nigeria for medical treatment will only be granted by the Head of the Civil Service of the Federation. The Federal Ministry of Health should be informed of such approvals accordingly. This will be confined to, based on the recommendation of the approved HealthCare Provider, serious cases where a patient's life is in danger or where the examination is necessary for diagnosis of difficult cases or to ensure that a patient is fully recovered and able to undertake the duties of his office. Where the officer is treated as an out-patient, he will be entitled to estacode allowance at the appropriate rate.

Risk
Such unauthorised payment is abuse of public office, which may have resulted in loss of Government fund.

Recommendation
The Executive Secretary should recover and refund the sum of ₦12,500,000.00 to the Treasury and forward evidence of refund to my office for verification. The sub-accounting officer who made the payment should also be removed from his schedule in line with FR 3106.

Issue 11: Irregular Payments (without due process)

A total of ₦876,316,700.00 (Eight hundred and seventy-six million, three hundred and sixteen thousand, seven hundred naira) was paid for training in 2016 financial year. The following irregularities were observed:

(i) Payments were made before approval by the Tenders Board.

(ii) Withholding tax was under-deducted by ₦10,317,881.41.

(iii) The consultants were engaged without following due process of contract award.

(iv) The awards to consultants were split to circumvent approval by Parastatals Tenders Board.

(v) The certificate of attendance and attendance sheet for the trainings were not produced for verification.

(vi) The award letters and agreement, if any, were not provided.

These transactions violate Section 16 (1d) of Public Procurement Act which states that “Subject to any exemption allowed by this Act, all public procurement shall be conducted in a manner which is transparent, timely, equitable for ensuring accountability, and conformity with this Act and regulations deriving therefrom.”

Risk
The implication of the above violations is absence of transparency and accountability in government transactions.

Recommendation
The Executive Secretary should recover and pay to Treasury the sum of ₦876,316,700.00 and forward evidence of recovery to my office for verification. The Executive Secretary should also remove the sub-accounting officer and any other officer involved in the payment from their schedules in accordance with FRs 3106 and 3117(i).

Issue 12: Payments without supporting documents

A sum of ₦20,224,000.00 (Twenty million, two hundred and twenty-four thousand naira) was paid to retiring officers to attend a Pre-retirement workshop outside Nigeria. Further examination of documents available to the team revealed the following anomalies:

(i) There was no letter of invitation/admission, fees payment receipt or acknowledgement, or certificates of attendance from the various institutions where the conferences and trainings were held;

(ii) There was no Programme of events (Training/conferences) attached; and

(iii) There were no air tickets and visas attached to prove that the officers embarked on the trainings.

The payment violates the Head of Service of the Federation (OHSF) Circular Ref. No. HCSF/CSO/HRM/Pol.1402/1 dated 22nd January, 2015. The Circular states that approval must be given by the Head of Civil Service of the Federation on the recommendation of the Committee set to verify requests for essential and strategic cases where local trainings are not available and where foreign experts may not be available to be invited to conduct the trainings.

Risk
The payment is considered illegitimate and a mismanagement of public funds.

Recommendation
The Executive Secretary should recover from the beneficiaries and pay to the Treasury the sum of ₦20,224,000.00, forwarding evidence of recovery and remittance to my office for confirmation.

Issue 13: Irregular payments

Payment Voucher number NHIS/IH/1805/2016 dated 16/11/16 for ₦13,796,600.00 (Thirteen Million, seven hundred and ninety-six thousand, six hundred naira) was

raised in favour of a group of 71 staff for hosting of National Orientation Agency (NOA) State Directors to Retreat in Abuja and Lagos on 22nd-23rd November, 2016.

The following observations were made:

(i) The expenditure was not provided for in NHIS's budget for 2016. Therefore, the payment was viewed as extra budgetary expenditure.

(ii) Retreat organized by NOA was supposed to have been funded by the Agency and not NHIS. It therefore amounted to interference for NHIS to have financed such Retreat.

(iii) Duty tour allowance was paid for 3 days instead of 2 days, thereby resulting in payment of excessive DTA to participants.

(iv) A sum of ₦3,662,600.00 was paid to Anne O. Nnaji (NOA's Protocol Officer) for hospitality, press and entertainment which was not accounted for.

(v) There was no evidence of participation to authenticate the claim.

(vi) Above all, there was no documentary evidence to show that the amount was actually utilized for the reason stated above.

Risk

Such irregular and unaccounted for payment is considered to be a waste of Government fund.

Recommendation

The Executive Secretary should, in line with the provisions of FR 3106, recover the sum of ₦13,796,600.00 from the officer who approved the payment and also remove him from his schedule. Evidence of the recovery and remittance to the Treasury should be forwarded to my office for confirmation.

Issue 14: Management Collusion and Irregular payment

The sum of ₦5,552,455.00 (Five million, five hundred and fifty-two thousand, four hundred and fifty-five naira) was paid to an NHIS staff via payment voucher no. NHIS/PER/740/2016 in respect of restoration of staff monthly salaries and allowances for 2015 and 2016.

Examination of related documents revealed that the staff absconded from work for two (2) years without leave and the Scheme restored his salary. The Scheme refused to produce his personal file for audit review despite repeated demands.

This practice is contrary to Public Service Rule 030413 which states that "Any officer who absents himself/herself from duty or travels out of Nigeria without leave renders himself/herself liable to be dismissed from service and the onus shall rest on him/her to show that the circumstances do not justify the imposition of full penalty."

Risk
This is a case of serious misconduct, an offence that might have led to dismissal. This has led to loss of government funds.

Recommendation
The Executive Secretary should recover the lost sum of ₦5,552,455.00 and pay back to the Treasury, forwarding evidence of recovery and remittance to my office for confirmation. He should also institute disciplinary action against the affected staff in line with Public Service Rule 030404(i-iii).

FEDERAL MEDICAL CENTRE, ABEOKUTA, OGUN STATE

During the periodic check of Federal Medical Centre, Abeokuta, the following observation was made:

Issue 1: Non-remittance of operating surplus

The Federal Medical Centre (FMC), Abeokuta realized a total of ₦620,678,361.00 (Six hundred and twenty million, six hundred and seventy eight thousand, three and sixty one naira) as Internally Generated Revenue (IGR) for the period January to December 2016, out of which 25%, which is equivalent to N155,169,590.25 (One hundred and fifty five million, one hundred and sixty nine thousand, five hundred and ninety naira, twenty five kobo) ought to have been deducted and paid over to the Consolidated Revenue Fund (CRF) in line with extant regulations. However, this was not done by the Management.

This is a violation of the Federal Ministry of Finance Circular No. BO/RVE/12235/VII/201 dated 11th November 2011 which states that "…all Federal Agencies/Parastatals should limit their annual budgetary expenditure from internally generated revenue to no more than 75% of their gross revenue. Therefore, Heads of agencies are to ensure prompt remittance of their operating surplus into the consolidated Revenue Fund as required by the provisions of the Fiscal Responsibility Act 2007."

Risk
Non-Remittance of the operating surplus has deprived government of revenue to provide basic amenities and infrastructures, including health facilities.

Operating surplus not remitted to the CRF may have been mismanaged as it forms excess cash in the hands of the Centre.

Recommendation
The Medical Director is required to immediately remit the unpaid operating surplus to the CRF and forward evidence of the remittance to my office for confirmation.

PART C: EDUCATION AND RESEARCH INSTITUTES

ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA

During the periodic checks of the Electronics Development Institute (ELDI), Awka State for the period January 2015 to 31st December, 2016, the following were observed:

Issue 1: Non-submission of Audited Account

The Institute was yet to submit the Audited Accounts and the Management Report for the year ended 31st December, 2016. As a result, the statutory function of the Auditor-General for the Federation to comment on the Audited Accounts and the Management Report of the Institute to the public Accounts Committee of the National Assembly has been hindered.

Risk
The absence of audited financial statements deprives those charged with governance the timely information on performance and for decision making.

Recommendation
The Managing Director is required to submit the audited report to my Office without further delay.

Issue 2: Granting of Cash advance above the approve limit--₦1,476,600.00

Some Officers were granted cash advances in excess of ₦200,000.00 for procurement of goods and services amounting to ₦1,476,600.00 (One million, four hundred and seventy six thousand, six hundred naira), contrary to Federal Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V dated 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 shall be made only through award of contracts. These items were also not taken on store charges to justify the genuineness of the purchases and disbursement of same to users.

Risk
Non-compliance with the above circular has denied government revenue in form of taxes amounting to ₦147,660.00 which would have accrued if contracts were awarded.

Recommendation
The Managing Director is required to recover and pay back to CRF, the revenue of ₦147,660.00. Forward evidence of recovery and payment for confirmation.

Issue 3: Skipping of Officers Grade Level

The Institute skipped CONRAISS 10 for seven (7) officers and six (6) officers in 2015 and 2016 respectively. The 13 (thirteen) officers were promoted from

CONRAISS 9 to CONRAISS 11, contrary to Head of Civil Service of the Federation Circular Ref. No. HCSF/EPO/EIR/RR/B.63755/TI/76 dated January 11, 2010.

Risk
The skipping of CONRAISS 10 distorts career progression and imposes a financial burden on Federal Government if not properly checked and complied with. It also has implications on pension contribution by Government for such staff.

Recommendation
The Managing Director is required to justify the above promotion of Officers from CONRAISS 9 to CONRAISS 11, failing which the promotion should be reverted to CONRAISS 10 with effect from 1st January, 2015 and 1st January, 2016 respectively. Total salaries and allowances paid should be recovered from their subsequent salaries while copy of the reversal and evidence of recovery forwarded to my office for confirmation.

These observations have been communicated through my Management Letter Ref. No. OAUGF/ERIAD/CORR/ELDI/VOL.II/001 dated 29/3/2018. Responses to the issues dated 9/7/2018 were however not satisfactory.

UNIVERSITY OF ABUJA

During the periodic checks of University of Abuja, FCT Abuja for 2015 financial year, the following observations were made.

Issue 1: Unaccounted payments - ₦17,924,585.00

Twenty-Seven (27) payment vouchers totalling ₦17,924,585.00 (Seventeen million, nine hundred and twenty-four thousand, five hundred and eighty-five naira) were paid to the Senior Press Manager, a staff of the University for Printing services and jobs. The amount should have been made direct to the University Bookshop or University Printing Press rather than personal account of the officer. However, there was no record of utilization of the various amounts collected by the payee in order to ascertain transparency, probity and accountability of the transactions.

Risk
Loss of Public funds.

Recommendation
The Vice Chancellor is required to account for the sum of ₦17,924,585.00, and forward evidence to me for confirmation.

Issue 2: Irregular purchase of motor vehicles and violation of approval threshold - ₦60,950,000:00

Approval was granted for the purchase of five (5) Toyota Camry by the University Tenders Board (UTB) at the sum of ₦60,950,000:00 (Sixty million, nine hundred and fifty thousand naira), contrary to provisions of extant Federal Circular on the Approved Revised Thresholds for Service-Wide Application by the Bureau of Public

Procurement (BPP) where expenditures for goods by Parastatal Tenders Board is supposed to be ₦2,500,000.00 and above but less than ₦50,000,000.00.

Copy of the award letter to ascertain the terms and conditions was not provided despite repeated demands. Also, payment for supply of the five (5) Toyota Camry was made on 29th April, 2015 before the delivery of the vehicles by the Co. (vide delivery no.0056 dated 18th May 2015) and taken on store charge on the 12th June 2015.

Risk
Diversion and loss of public funds.

Response from the Vice Chancellor failed to justify the approval for direct purchase of five (5) Toyota Camry at a total cost of ₦60,950,000.00, above the limit of ₦50,000,000.00 million, and why payment could be made to Contractors before delivery.

Recommendation
Sanctions as states in Financial Regulations 3126 and 3117 should be invoked on Management and Tenders Board.

Issue 3: Weaknesses in the Store- ₦93,370,367.88

Store items totalling ₦93,370,367.88 (Ninety-three million, three hundred and seventy thousand, three hundred and sixty-seven naira, eighty-eight kobo) were reviewed to ascertain the University's level of compliance with Financial Regulations guiding management of stores.

Relevant records such as store ledger, and store requisition/ Issue vouchers were not available for checks as that Store items were supplied straight to the User Department. The storekeeper merely raises Store Receipt Vouchers (SRV) for the purpose of making payment.

Risk
This was viewed as a control weakness that can give room for fraudulent practice and theft.

Recommendation
The Vice Chancellor is required to ensure that adequate control of delivery and consumption of stores are put in place to avoid waste, fraud and abuse.

Issue 4: Payment of Sitting allowance to Management Staff for attending Tenders Board Meetings during working hours- ₦16,504,500.00

The sum of ₦16,504,500.00 (Sixteen million, five hundred and four thousand, five hundred naira) was paid to Management staff of the University as sitting allowance for Tenders Board meetings held during normal working hours, contrary to Federal Government Circular Ref. No. SWC/S/04/S.310/105 dated 10th June, 2010 which provides for the payment of sitting allowance to only part-time members of Government Committees, Boards of Federal Agencies, Statutory Corporations and Government owned Companies for a maximum meeting of 8 times.

Risk
Depletion of revenue generated which should have been remitted to the Federal Government.

Recommendation
The Vice Chancellor is required to recover the sum of ₦16,504,500.00 from the beneficiary Tenders Board Members and pay back to CRF and forward evidence for my confirmation. Sanctions stipulated in Financial Regulation 3106 should be invoked on the officer that approved the payment.

Issue 5: Unaccounted Security Allowances- ₦7,200,000.00

It was noted that the Vice chancellor is provided with security both at his residence and at school, in accordance with extant law as stipulated in the Federal Government circular on Political Office Holders. However, a monthly security honorarium of ₦500,000.00 was still paid to the Vice Chancellor through his Personal Assistant, totalling ₦6,000,000.00 for the two years covered during the periodic checks. However, details of how the said security honorarium was utilized, and evidence of acknowledgement from the acclaimed security personnel was never produced for verification. Additionally, the sum of ₦1,200,000.00, being Vice Chancellor's monthly Utility bills of ₦100,000.00, was paid to the same Personal Assistant as at September 2015.

As at the time of periodic check in December 2016, cash advances received in lieu of security honorarium and utility bills totalling ₦7,200,000.00 granted to the Personal Assistant were not accounted for**.**

Risk
Misapplication and loss of public funds.

Recommendation
The Vice Chancellor is required to account for the sum of ₦7,200,000.00. Sanctions stipulated in Financial Regulation 3106 should also be invoked on the Officer that approved the payment.

Issue 6: Loss of Assets of Motor Vehicles

Inspection of the University's vehicles revealed that a Toyota Camry with Registration No. FG151Z50, Engine No.2A10C110348 and Chassis No. JTNBK40K20230937 was taken away by a former Pro-Chancellor of the University. However, evidence of the authority to release the vehicle to the former Pro-Chancellor was not provided.

It was further observed that a Toyota Avensis with registration No. FG156Z50, Engine no. A528913 with Chassis No. SBIBL75L40E1756 and Toyota Avensis with registration No. FG157Z50, Engine No. A526016 with Chassis No. SBIBL75L60E01736 belonging to the University could not be produced for inspection.

Additionally, an eighteen (18) Seater Toyota Hiace bus with registration number FG162Z50, engine number 2TR-FE2694ML and Chassis number JTFJX02P305016424 was said to have been taken away by former president of the Student Union Government (SUG).

Evidence was sought for the University Management to release the above vehicles but was not provided.

Risk
Loss of assets of motor vehicles

Recommendation
The Vice Chancellor should be compelled to immediately recover the vehicles and evidence of such recovery forwarded to my office for confirmation. Appropriate sanctions should be meted where necessary, especially where the present user has failed to return the vehicle in their possession.

All these observations have been communicated to the Vice Chancellor through Management Letter Ref. No. OAUGF/ERIAD/CORR.UNIABJ/VOL.I/004 dated 30/7/2017. Responses to the issues vide Letter Ref. UA/VC/FIN/9 dated 12/10/2017 were however not satisfactory.

Periodic Checks at the University of Abuja, Giri, Abuja, for 2016 and 2017 financial years revealed the following:

Issue 7: Non remittance of IGR to CRF - ₦603,446,911.37

The Federal Circular Reference No. BO/REV/12235/259/VII/201 dated 11th November, 2011 issued by the Honorable Minister of Finance restricting expenditure on IGR to 75% while 25% is to be remitted to the CRF.

During the review of financial records and documents, it was observed that the University generated the sum of ₦2,413,787,645.48 (Two billion, four hundred and thirteen million, seven hundred and eighty-seven thousand, six hundred and forty-five naira and forty-eight kobo) internally in 2016 and 2017. The yearly revenue generated internally was ₦1,463,097,604.13 in 2016 and ₦950,690,041.35 in 2017. Meanwhile, the University failed to remit 25% of its IGR amounting to ₦603,446,911.37 to the Consolidated Revenue Fund (CRF)

Risk
Non remittance of the IGR shows lack of control in the expenditure of public fund. Furthermore, funds for developmental purposes is tied down.

Recommendation
The Vice Chancellor is required to remit the sum of ₦603,446,911.37 being 25% of IGR to the CRF immediately and forward evidence of remittance to my Office for confirmation.

Issue 8: Irregular payment of salaries- ₦12,215,649.30

Financial Regulation 3106 states that “a public officer who makes an irregular payment from public funds shall be given 21 days 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".

Contrary to the above, a Professor who was on one-year sabbatical appointment with the National Universities Commission (NUC) between 04/01/2016 and 03/01/2017 was paid aggregate salary of ₦12,215,649.30 by the University. Within the same period the Commission paid her a cumulative salary of ₦5,927,731.13 in addition to the sum of ₦364,000.00 for first twenty-eight days allowance.

The receipt of double salary simultaneously by the Professor from both the University and NUC (both Federal Government Institutions), did not only lack justification in any Government extant law but appeared to be irregular and unlawful.

Risk
Public funds were lost through double payment of salary.

Recommendation
The Vice Chancellor is required to immediately recover the aggregate sum of ₦12,215,649.30 paid to Professor by the University while she was on sabbatical appointment with the National Universities Commission where she also earned salary. The evidence of recovery and payment to CRF should be forwarded for my confirmation.

Issue 9: Non-adherence to due process in contract award - ₦229,889,462.60

Review of the University's level of compliance with the requirements of Section 25(2) (ii) of Public Procurement Act 2007 revealed that consultancy services for the supervision of various construction works was awarded to a consultant without disclosing the basis for selection as necessary tender documents/procedures which include but not limited to advertisement placed for the job, quotations received, evaluation of bidders etc., were not made available on request during the periodic check, to justify the choice of the consultant.

Additionally, the contract price was not stated in the award letter but the sum of ₦229,889,462.60 had so far been paid to the consultant.

Risk
The above consultancy contract was awarded without adherence to due process as required.

Recommendation
Sanctions stated in Financial regulation 3117 should be meted to the Vice Chancellor and the University Tenders Board.

Issue 10: Irregular award and variation of contract in the sum of - ₦50,324,511.15

Contract for the construction of Faculty of Clinical Sciences Phase 1 (LOT 1) was awarded to a company vide award letter referenced UA/R/CON/04 of 15th September, 2016 in the sum of ₦234,716,276.50.

Examination of records and documents relating to the award and execution of the project revealed the following anomalies:

- At the 74th regular meeting of the University Council of August 31st to 2nd September, 2016, even though the contract price of ₦234,813,789.50 was not adequate to execute the project, yet the contract was awarded and expressly stated in clause "e" of the award letter that the "contract is non-fluctuating".

- The cost of cement and reinforcement steel which was awarded on 15th September, 2016 at ₦32,000.00/ton and ₦165,000.00/ton respectively, suddenly skyrocketed to about ₦52,000.00/ton and ₦280,000.00/ton respectively by the end of 2016 thereby necessitating the contractor's request for price variation which the University approved additional sum of ₦50,324,511.15 (21% increase in the original contract value) thereby bringing total contract value to ₦285,041,187.66, above the threshold of the University Tenders Board.

Risk
Circumvention of approval threshold by varying the contract in the sum of ₦50,324,511.15.

Recommendation
The Vice Chancellor and the Tenders Board should be sanctioned in accordance with Financial Regulation 3117.

Issue 11: Violation of approval limit - ₦132,571,159.84

The Vice-Chancellor approved the award of series of contracts above his authorized threshold amounting to ₦132,571,159.84, contrary to the requirements of the Bureau of Public Procurement's (BPP) guidelines for service-wide application through Circular reference No. SGF/OP/I/S.3/XI/849 of 16th January, 2016 which requires that Director General/Chief Executive Officer (Vice-Chancellor) can only exercise authority for award of contract on works whose value is less than ₦5,000,000.00 and on goods and service procurement (Non Consultant & Consultant Services) whose value is less than ₦2,500,000.00 while any sum above this, should be referred to the Parastatal Tenders Board for approval.

Risk
Lack of control in expenditure of public fund.

Recommendation
The Vice Chancellor required to justify the violation of the provisions of the above extant Circular.

Issue 12: Store Office involved in the procurement - ₦27,885,300.00

Financial Regulation 2133 requires Store officers and/or stock verifiers not to participate in the procurement of stores". Also, Financial Regulations 2106 and 2402 requires that every store officer should ensure that proper stores ledgers are maintained to record all receipts and issues from stores.

Contrary to the above circular, the Store Officer was usually granted cash advance for procurement of items such as office equipment, computers (Laptop & Desktop), Air-conditioners, Furniture etc. valued at ₦27,885,300.00.

During inspection of the store and related records, it was found that the items were not taken on store ledger charge

Risk
Theft or collusion with suppliers, and government was being denied of revenue in the form of taxes.

Recommendation
The Vice Chancellor and the store officer should be sanctioned in accordance with Financial Regulation 3106 and 3107 respectively.

Issue 13: Payment of unsubstantiated provisional sums in the BoQ ₦409,339,719.72

Examination of BOQ relating to sampled contracts in the sum of ₦4,748,468,368.59 (Four billion, seven hundred and forty-eight million, four hundred and sixty-eight thousand, three hundred and sixty-eight naira and fifty-nine kobo) revealed that the sums of ₦198,821,445.00, ₦132,135,704.50 and ₦78,382,570.22 were provided as provisional sums, preliminaries and contingency respectively. No further breakdown was provided during the periodic check despite repeated requests. There was no evidence of a written application from the contractor, and approval by the management for the sums to be expended.

Risk
Lack of transparency and accountability in the above transactions, and the amount involved cannot be said to have been accounted for.

Recommendation
The Vice Chancellor is required to account for the sum of ₦198,821,445.00, ₦132,135,704.50 and ₦78,382,570.22 respectively provided as provisional sums, preliminaries and contingency embedded in the various contract BOQs.

Issue 14: Award of contract to related parties - ₦47,324,926.00

Section 16(8)(g) of the Procurement Act prescribed that a bidder may have its bid or tender excluded if "the bidder fails to submit a statement regarding its dominating or subsidiary relationships with respect to other parties to the proceedings and persons acting on behalf of the procuring entity participating in same proceeding or whom remains in subordinate relationship with other participants to the proceedings".

Contrary to the above, contract was awarded to a related company vide award letter referenced UA/R/CON/04 of 12th December, 2017 in the sum of ₦47,324,926.00 with 18 weeks completion period.

Additionally, contrary to BPP instructions that at least 5 (five) unrelated Original Equipment Manufacturers (OEM)/Representatives should be invited to make the bid

competitive, the report of the evaluation committee showed that the University only invited 4 (four) suppliers. Two (2) out of the four companies were related.

Risk
Lack of transparency, equity and justice in the selection and award of the contract.

Recommendation
Appropriate sanctions stipulated in Financial Regulation 3125 should be imposed on the officer(s) for flouting extant laws.

Issue 15: Payment of unapproved allowances - ₦84,748,382:26

The National Salaries Income and Wages Commission (NSIWC) circular reference No. SWC/S/04/S.302/1 of 18th January, 2007 specified the allowances to be consolidated with the basic salary of academic staff to includes transport allowance, meal subsidy, utility allowance, leave grant, journal allowance, research allowance, learned society allowance, examination supervision allowance, excess workload allowance, Furniture allowance, industrial supervision allowance, field trip allowance, postgraduate supervision allowance, postgraduate studies allowance, responsibility allowances as well as domestic servant allowance and driver's allowance (for entitled Officers).

Tuition fees were generated from non-regular students in 2016 and 2017 in the sum of ₦2,413,787,645.48 (Two billion, four hundred and thirteen million, seven hundred and eighty-seven thousand, six hundred and forty-five naira, and forty-eight kobo. The sum of ₦910,352,936.99 representing 37.71% of this amount was tuition fees from students, apart from the regular undergraduates.

Breakdown of the tuition fees of ₦910,352,936.99 is detailed below:

	₦
2016	576,952,005:99
2017	333,400,931:00

The sum of 84,748,382.26 being part of the 46% of the above tuition fees was distributed to resource personnel who are staff of the university as summarized in the Table below:

Summary of Distribution of ₦84,748,382:26 Part of Tuition Fees

S/N	Description	₦
1	Payment of Contact Teaching Continuous Assessment/Marking Claims and Honorarium for Sandwich Degree Programme (Non-Teaching Staff 2016)	42,402,910:00
2	Payment of Invigilation Allowance of CDL & CE 2015/2016	15,895,110:00
3	Payments Distribution of Sharing of Proceed of Master on Financial Economics of 2015/2016 Session	16,579,086:13
4	Payment of PGDPA and MPA Honorarium to Staff for 2015/2016	7,458,916:82
5	Payment for Remedial Invigilation & Teaching Allowance for 2015/2016 Academic Session	2,412,359:31
Total		**84,748,382:26**

Risk
Depletion of revenue generated and non-remittance of revenue to Government.

Recommendation
The Officer(s) who approved the distribution and misappropriation of the IGR should be sanctioned in line with Financial Regulation 3106.

Issue 16: Non deduction of tax from payment to consultant - ₦35,247,00.00
Examination of sampled payment vouchers revealed that the sum of ₦35,247,00.00 was paid to a company in four (4) payment vouchers, details of the payments are shown in the table below.

Extracts of Payments to Socket works

S/N	Description	PV No.	Date	₦
1	Payment for technology services for 2014/2015 & 2015/2016 sessions	02/086	17/2/2016	17,115,600:00
2	Payment for technology services for registration of regular, PG, IOE, CDL & CE, remedial and admission notification fees	06/045	1/8/2016	14,968,000:00
3	Payment for technology services for online IOE sale of form	06/045	3/11/2016	1,305,000:00
4	Payment for technology services (fees) for the postgraduate school online form sales 2016 session	11/021	11/11/2016	1,859,000:00
Total				**35,247,600:00**

The basis for engagement of the consultant was not substantiated as the agreement or the Memorandum of Understanding between the parties with respect to transaction dynamics was not presented on demand during the periodic check. Meanwhile the amount of ₦35,247,600:00 paid to the consultant was 60% of total fees paid by the students.

Furthermore, the above payments were made without the deduction of WHT and VAT in the sum of ₦3,524,760.00 and ₦1,762,380.00 respectively, totalling ₦5,287,140.00, against provisions of Financial Regulation 234.

Risk
Loss of revenue to government.

Recommendation
The Vice Chancellor should be sanctioned in line with Financial Regulations 3106 and 234 (ii) and (iii).

Issue 17: Diversion of funds through fictitious contract - ₦23,921,250.00

Examination of records revealed that a company was paid the sum of ₦23,921,250.00 in two tranches as technology fee for pre-admission screening as detailed below.

		₦
PV 11/457 of 20/12/2016 (Pre-admission screening 2016/2017)	=	16,171,250.00
PV 2/200 of 19/12/2017 (Post UTME screening 2017)	=	7,750,000.00
		23,921,250.00

The mode of engagement of the consultant was not provided for my review. Furthermore, the MoU signed by the parties was for the company to provide technical services relating to the platform for screening exercise for applicants for 2016/2017 academic session, which came into force on 10th August, 2016. The MoU further indicated that proceeds from the exercise was to be shared 50:50 by the parties, hence the above payments represent 50% share to the company for the two (2) years.

Lastly, tax inform of VAT and WHT in the sum ₦3,200,812.00 were not deducted and remitted as required.

Risk

Abuse of due process in award and loss of tax revenue that should have accrued to government.

Recommendation

The Vice Chancellor should be sanctioned in line with Financial Regulation 3106 and 234 (ii) and (iii).

Issue 18: Unaccounted payments for claims - ₦18,635,800.00

Examination of the University's financial records showed that the sum of ₦18,635,800.00 (Eighteen million, six hundred and thirty-five thousand, eight hundred naira) was purportedly paid as compensation for economic trees in 2016 to communities and villages displaced due to further development of infrastructural facilities by the University. Details of the payments are stated in table below.

Extracts of Compensation Paid to Communities

S/N	Description	PV No.	Date	₦
1	Advance for compensation of economic trees Gwako and Iddo	2834	09/08/2016	6,284,000:00
2	Advance for the compensation of indigenes of Iddo for IOE Phase II	3277	22/09/2016	10,310,000:00
3	Payment for Jahi land compensation	4026	22/11/2016	1,451,000:00
4	Payment for compensation for economic trees for clinical sciences Phase I	3708	26/10/2016	590,800:00
	Total			**18,635,800:00**

The amount was not paid directly to the supposed beneficiaries but to a staff of the University. However, details of the beneficiaries, individual amounts paid and acknowledgement of receipt by the beneficiaries were not provided when demanded during the periodic check.

Risk

Loss of funds as the genuineness, validity and prudent disbursement of the funds is in doubt.

Recommendation

The Vice Chancellor is requested to account for the sum of ₦18,635,800.00, otherwise, in line with Financial Regulation 3106, refund to the Consolidated Revenue Fund with evidence of refund forwarded to my Office for confirmation.

Issue 19: Incurring wasteful expenditures - ₦14,064,000.00

Three (3) payment vouchers in the sum of ₦14,064,000.00 (Fourteen million, and sixty-four thousand naira) made to the Governing Council members and other Management staff of the University (Non-Council Members) in respect Sallah Durbar visit to the Chancellor. Breakdown of the three payment vouchers is shown in the table below:

Breakdown of Allowances for Sallah Durbar Visit

S/N	Description	PV Reference	Amount on PV ₦	Amount Paid to Council Members ₦	Amount Paid to Non-Council Members ₦
1	Payment to Council Member Sallah Durbar Visit to the Chancellor in Zaria.	09/083 of 02/09/2016	3,888,000:00	1,300,000:00	2,588,000:00
2	Payment to Council Member Sallah Durbar Visit to the Chancellor in Zaria (Aug 31st – Sept 3rd, 2017)	08/308 of 23/08/2017	5,188,000.00	1,900,000.00	3,288,000.00
3	Payment for official trip of Council Member and Management Staff on Sallah Durbar Visit on 25th August 2017	12/016 of 13/12/2017	4,988,000:00	1,500,000:00	3,488,000:00
Total			**14,064,000:00**	**4,700,000:00**	**9,364,000:00**

Further examination of the voucher showed that, only the payment of ₦3,888,000.00 had an originating memo that was approved by the Vice-Chancellor.

Moreover, while the non-council Members/Management Staff on the purported Sallah Durbar visits of Council Members entourage were respectively paid amounts totalling ₦9,364,000.00 without justification, the Council members were paid ₦4,700,000.00 including ₦1,000,000.00 to the Chancellor visited.

Risk

Loss of public funds as a result of non-compliance with requirements of Financial Regulation 415.

Recommendation

The Vice Chancellor is required to justify why sanctions stated in Financial Regulation 3106 should not be imposed on him for disbursing the sum of ₦14,064,000.00 for Sallah Durbar visit without due economy.

Issue 20: Irregular payment to the Chief Security Officer - ₦37,023,740.06

Periodic checks conducted on the accounting records revealed that allowances in the sum of ₦18,259,000.00 were paid to the University's Chief Security Officer as honorarium for Security Agencies between January 2016 and December 2017 without evidence of actual disbursement to the acclaimed Security Agencies, the

nature of services rendered, amounts paid to each Agency and their respective officers etc.

Furthermore, payments totalling ₦18,764,740.06 were made to the same Chief Security Officer between January 2016 and December 2017. The payment for various activities ranging from ₦142,500.00 for security personnel on convocation and ₦2,180,000.00 for interaction with Security Unit, without evidence of actual performance of the activities and the identities of the ultimate beneficiaries.

Risk
Loss of public funds.

Recommendation
The Vice Chancellor is required to recover the total of ₦37,023,740.06 (Thirty-seven million, twenty-three thousand, seven hundred and forty naira, six kobo) (₦18,259,000.00+ ₦18,764,740.06) from the Chief Security Officer and remit to CRF and evidence of compliance forwarded for my confirmation.

The Vice Chancellor should also be subjected to sanctions as contained in Financial Regulation 3104 and 3106.

Issue 21: Unlawful Payment of Honorarium/Allowances for servicing the Vice-Chancellor – ₦21,627,500.00

A monthly payment of ₦500,000.00 was made to the Vice-Chancellor as security honorarium through his Personal Assistant between January 2016 and December 2017 totalling ₦12,000,000.00. The basis for making this payment was not substantiated.

Similarly, the sum of ₦7,600,000.00 was paid to the Principal Catering Officer in 2016 and 2017 (₦950,000.00 was paid on quarterly basis) as cash advance for the upkeep of the Vice-Chancellor's residence. These payments were craftily described as quarterly guest house provision in order to shield the true nature of the expenses. Additionally, the sums of ₦1,200,000.00 and ₦827,500.00 were respectively incurred in 2017 for the purchase of household equipment and refilling of domestic gas through cash advances for the Vice-Chancellor's residence, thereby bringing the total expenditure to ₦9,627,500.00.

Risk
Loss of public funds.

Recommendation
Sanctions stated in Financial Regulation 3106 should be imposed on the Vice chancellor who approved the payments.

Issue 22: Unlawful payment of Rent and Rent allowance to Principal Officers of the University

The Federal Government Circular with reference No. SWC/S/04/S.302/1 and dated 18th January 2007, issued by the National Salaries, Income and Wages

Commission provides that rent allowance is only paid to staff not provided with accommodation at Government expense.

Despite the provision of 5 Bedroom Detached Duplex with Two Rooms Boys Quarters and appurtenances for the Vice-Chancellor at No. 67 Nelson Mandela Street, Asokoro, Abuja, at the sum of ₦11,500,000.00 (Eleven million, five hundred thousand naira) per annum, the Vice-Chancellor was still paid monthly rent allowance of ₦320,978.00 (Three hundred and twenty thousand, nine hundred and seventy-eight naira). A two years rent amounting to ₦23,000,000.00 (Twenty-three million naira) was paid vide payment voucher 09/147 of 29/06/2016 and 6/110 of 06/10/2016 for the period 24th September, 2016 to 23rd September, 2018.

It was observed that Value Added Tax (VAT) and Withholding Tax (WHT) initially deducted from the payment were later paid back to the landlord, thereby leading to loss of revenue of ₦3,450,000.00.

Meanwhile, the Vice-Chancellor was paid a total net rent allowance of ₦7,703,472:00 during the same period. Payment of rent allowance to the Vice-Chancellor has no justification in extant laws having been provided an accommodation in Asokoro at Government expense.

Similarly, Principal Officers of the University were paid series of allowances including rent UPFRONT, approved by the Governing Council.

Details of the upfront rent and other allowances paid to the Principal Officers are shown in the table below:

Extract of Rent and Other Allowances Paid to Principal Officers

S/n	Description	PV No.	Date	₦
1	Payment for Librarian Rent Allowance	0930	26/01/2016	1,949,817:00
2	Non-Serial Allow Rent	2109	12/05/2016	3,491,817:00
3	Payment of Rent and Non-Serial Allowance For 2017	5239	09/03/2017	4,142,000:00
4	Payment for DVC (Admin) Rent, Furniture & Non-Serial Allow	5240	09/03/2017	5,342,000:00
5	Payment of Rent For 2017	5241	09/03/2017	3,800,000:00
6	Payment for DVC Academic Rent Furniture & Non-Serial Allow	5242	09/03/2017	5,342,000:00
7	Payment for Rent and Non-Serial Allow for March 2017	5470	03-04-2017	4,142,000:00
	Total			**28,209,634:00**

Further examination of the payroll indicated that, in spite of the upfront rent payment, the officers were still paid monthly rent allowance that aggregated into yearly value against each of the officers as shown in Table below:

Summary of Rent Allowance Paid monthly to Principal Officers after Upfront Payment

S/N	Principal Officer	2016	2017	Total
		₦	₦	₦
1	A	649,944.00	649,944.00	1,299,888.00
2	B	649,944.00	649,944.00	1,299,888.00

S/N	Principal Officer	2016	2017	Total
3	C	649,944.00	649,944.00	1,299,888.00
4	D	495,228.00	517,330.00	1,012,558.00
6	E	649,944.00	649,944.00	1,299,888.00
7	F	649,944.00	649,944.00	1,299,888.00
	Total	**3,744,948.00**	**3,767,050.00**	**7,511,998.00**

Furthermore, about 228 staff who were accommodated in the University quarters were equally paid rent allowance. The total net rent allowance paid to the affected staff in 2016 and 2017 was ₦151,519,152.00.

Approval for paying the above rent allowances to the Principal Officers and other staff of the university by the National Salaries, Incomes and Wages Commission was sought but none was produced.

Risk
Violation of extant laws leading to loss of public funds.

Recommendation
The Vice Chancellor is required to:

(i) Immediately refund to CRF, the sum of ₦7,699,902.00 being rent allowances he appropriated to him for the period 2016 and 2017.

(ii) Recover the aggregate of ₦3,450,000.00 from the landlord to CRF, being value of VAT and WHT wrongly refunded to him on the rent payment of ₦23,000,000.00 for the Vice Chancellor's accommodation.

(iii) Recover and refund to CRF, the amounts against each of the Principal Officers in the table above, totalling ₦7,511,998.00.

(v) The net amount standing against each staff totalling ₦151,519,152.00 should be refunded to CRF.

(vi) Evidences of recoveries and payment to CRF should be forwarded to my Office for verification.

(vii) Sanctions stipulated in Financial Regulation 3106 should also be imposed to the officer that approved the irregular payments.

Issue 23: Payments without relevant attachments - ₦104,161,949.89

Financial Regulation 603 (i) makes it mandatory that all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets etc.

However, payments totalling ₦104,161,949.89 were made for series of transactions without compliance to the above provisions. For instance, overtime payments amounting to ₦91,683,949.89 were made to staff in 2016 and 2017 without

evidence of appropriate input of the HODs of the concerned staff for records of the excess hours worked, contrary to Public Service Rule 130118 and 130120. Many other payments were made without sufficient particulars validate the claims.

Therefore, I cannot accept these payments as a valid charge against public funds.

Risk
Abuse and misapplication of funds leading to loss.

Recommendation
The Vice Chancellor should recover the sum of ₦104,161,949.89 to CRF and evidence of recovery and payment should be provided for my confirmation.

Issue 24: Granting cash advance above approve limit -₦52,215,857:15

Financial Regulation 2301(ii) states that "on no account shall special imprest or cash advance be used in place of Local Purchase Order (LPO) or Job Order for the procurement of stores locally". Similarly, Financial Circular, Ref No: TRY/A2&B2/2009OAGF/CAD/026/V dated 24th March 2009 states that, ''All accounting officers and officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts and local purchase order''.

It was observed that the University granted cash advance to staff in the sum of ₦52,215,857.15 (Fifty-two million, two hundred and fifteen thousand, eight hundred and fifty-seven naira, fifteen kobo) for procurement of items such as electronic materials, furniture, public address system etc. whose values were far above the ₦200,000.00 threshold. As a result of the above actions, staff were more concerned about procurement than their routine work, just as revenue in form of 5% VAT and WHT were lost in the sum of ₦5,221,585.72 (Five million, two hundred and twenty-one thousand, five hundred and eighty-five naira, and seventy-two kobo.

Risk
Non- execution of the claimed services and loss of revenue that would have accrued from 5% VAT and WHT in the sum of ₦5,221,585.72.

Recommendation
The Vice Chancellor should account for the lost revenue in the sum of ₦5,221,585.72 occasioned by his failure to comply with the above Treasury Circular.

Issue 25: Stores not taken on ledger charge -₦351,515,926.40

Items valued at ₦351,515,926.40 purportedly purchased in 2016 and 2017 were not taken on charge in accordance with the provisions of the Financial Regulations 2402(i). The items supposedly purchased had no Delivery Notes (DN), no Store Receipt Vouchers (SRV), no Bin Cards (BC) for individual items stating the quantity received and issued thereafter.

Additionally, the store requisitions tendered by the CSO during store inspection were not supported with approvals from the Head of Department. Financial

Regulation 2413(i) requires that a requisition shall not be accepted and passed to the storekeeper until it has been examined by the responsible officer, to ensure that it is signed by the authorized requisitioning officer.

Risk
Improper documentation of Stores makes the items vulnerable to pilferage and possible loss.

Recommendation
The Vice Chancellor is required to sanction the Store Officer in line with Financial regulation 3107. Evidence of compliance should be forwarded for my confirmation.

NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI), ABUJA

At the National Agency for Science and Engineering Infrastructure **(**NASENI) Abuja, for the period January 2016 to December 2016, the following were observed:

Issue 1: Award of Contract without following due process- ₦128,066,347.87

Contracts were awarded by the Agency in the sum of ₦128,066,347.87 (One hundred and twenty-eight million, sixty-six thousand, three hundred and forty-seven naira and eighty-seven kobo) without complying with due process as required by provisions of section 6, 18 and 19 of the Public Procurement Act (PPA) 2007 for procurement planning and implementation.

Risk
Award of contracts to unqualified contractors, and the risk of contract fraud been heightened with no value been derived from the procurement.

Recommendation
Sanctions stipulated in Financial Regulation 3126 should be imposed on the Executive Vice Chairman/Chief Executive Officer for failing to comply with the above provisions of PPA 2007.

Issue 2: Payment for contracts not executed - ₦51,928,467.00

Contracts for the supply and installation of two (2) Nos of Mineral Processing Machineries and Equipment for SOMMEDI, Nasarawa State, was awarded to a contractor on 4th July, 2014, and payment of the sum of ₦51,928,467.00 (Fifty-one million, nine hundred and twenty-eight thousand, four hundred and sixty-seven naira) was fully made in 2016.

Further checks showed that the Agency adopt a single source procurement method without stating the justification as required by the Public Procurement Act 2007, PART VII, Section 42 (2b). Also, 80% mobilization fee was paid on each contract in contravention of section 35 of PPA (2007).

It was also observed during inspection that the machines are yet to be installed three (3) years after the award and payment for the contract, against Financial Regulation 708.

Risk
Loss of public funds, and no value for the expenditure.

Recommendation
The Executive Vice Chairman/Chief Executive Officer should be sanctioned in accordance with Financial Regulation 3104 (iii) which states 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".

Issue 3: Embarking of foreign trainings without approval - ₦10,742,101.95

Head of the Civil Service of the Federation Circular Ref. No. HCSF/PS/SD/164/I dated 26th May 2016, and Public Service Rule (PSR) 120102 states that "Oversea duty tour by all Public Servants and estacode allowance payable shall be subject to the approval of the Head of the Civil Service of the Federation on the recommendation of the Accounting Officer/Head of Extra-Ministerial Office of the Officer. In the case of other public officers, approval shall be obtained from the President or Secretary to the Government of the Federation, as the case may be".

Contrary to the above, various payment amounting to ₦10,742,101.95 (Ten million, seven hundred and forty-two thousand, one hundred and one naira, ninety-five kobo) in respect of air ticket and estacode allowances to staff of the Agency were made in 2016.

Risk
Diversion and loss of public funds.

Recommendation
The Executive Vice Chairman/Chief Executive Officer should be sanctioned in accordance with Financial Regulation 3106.

Issue 4: Ministerial interference in the funds of the Agency- ₦8,100,000.00

Federal Government Circular, Ref No. 59515/s/22/14/1/401, dated 26/08/1999 states that "No Minister shall be allowed to interfere in the finances of parastatals. In some cases, parastatals were compelled to provide naira cover for estacode for Ministers. Chief Executives of parastatals are enjoined not to comply with such illegal instructions. If they do, they will be held responsible and will face serious sanctions".
However, the Agency pooled public funds from the Institutes under its supervision for the Honourable Minister of Science and Technology to travel to China and Indonesia in January 2016, in the sum of ₦8,100,000.00.

(***See table below extracted from the Cash Book of the Agency)***

S/N	Name of Institute	Location	Amount (N)
1	SEDI	Minna	1,000,000
2	ELDI	Awka	900,000
3	HEDI	Kano	800,000
4	SEDI	Enugu	1,200,000
5	NEDI	Nnewi	600,000
6	PEDI	Ilesha	600,000
7	AMT – P	Jalingo	500,000
8	EMDI	Akure	900,000
9	PEEMADI	Okene	600,000
10	NASENI SOLAR LTD.	Karshi	1,000,000
	TOTAL		**8,100,000**

The instruction to raise the above funds for the Honourable Minister and his entourage to travel was given to the Agency vide the Federal Ministry of Science and Technology's letter Ref No. FMST/CTER/S.213/1/190 and dated 15/01/2016

Risk
Loss of government funds.

Recommendation
The Executive Vice Chairman/Chief Executive Officer, having acted against the above circular, should be sanctioned in accordance with Financial Regulation 3106.

The observations above have been communicated to the Executive Vice Chairman through my Management Letter Ref. No. OAUGF/ERIAD/CORR.NASENI/VOL.II/002 dated 21/2/2018. Responses to the issues vide letter ref. No. NASENI/AD/GA/27/111/418 dated 7/8/2018 were however not satisfactory.

FEDERAL UNIVERSITY, WUKARI

During the periodic check of the Federal University Wukari, for the year 2015 and 2016, the following were observed:

Issue 1: Violation of E-payment policy

Payments were made to Officers who were not the direct beneficiaries amounting to ₦17,924,800.00 (Seventeen million, nine hundred and twenty-four thousand, eight hundred naira), contrary to the electronic payment policy of the federal government vide circular No. TRY/AB & BB/2008/OAGF/CAD/026/VOL II/465 of 22nd October 2008.

Risk
Diversion and loss of public funds.

Recommendation
The Vice Chancellor is required to account for the sum of ₦17,924,800.00 on account of non-compliance with the above policy.

Issue 2: Granting of cash advance above the approve limit

The sum of ₦18,711,817.19 (Eighteen million, seven hundred and eleven thousand, eight hundred and seventeen naira and nineteen kobo) was granted as cash advances in excess of the approved ₦200,000.00 (Two hundred thousand naira) for different purposes including direct purchase of store items and other services.

Management violates circular No. TRY/A2 &B2/2009 of 24th March, 2009 which states that all Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contract.

Risk
Loss of Revenue by the Federal Government

Recommendation
The Vice Chancellor should recover and pay back to government coffers, the sum of ₦1,871,181.71 (One million, eight hundred and seventy-one thousand, one hundred and eighty-one naira and seventy-one kobo), being 5% Withholding Tax and Value Added Tax occasioned by granting cash advances instead of awarding contract.

Issue 3: Non retirement of cash advances -₦6,730,455.00

Review of some payment vouchers and other related payment records showed that several payments were made to staff as cash advances. However, balances extracted from the records revealed that the sum of ₦6,730,455.00 (Six million, seven hundred and thirty thousand, four hundred and fifty-five naira) withdrawn through cash advances has not been accounted for by management as at December 31st 2016.

Risk
Amount granted may have been misappropriated.

Recommendation
The Vice Chancellor is required immediately recover in full, from the salaries of the affected staff and evidence of recovery of the sum of ₦6,730,455.00 should be forwarded for my confirmation.

Issue 4: Misapplication of funds- ₦2,091,425.00

During the review of 2016 Capital expenditure activities of the University, it was observed that the sum of ₦32,896,694.00 (Thirty-two million, eight hundred and ninety-six thousand, six hundred and ninety-four naira) was released to the University for construction of (1) one-kilometer road. However, management made some unrelated payments for the supply of office stationery and equipment totalling ₦2,091,425.00 (Two million, ninety-one thousand, four hundred and twenty-five naira) in contravention of Financial Regulation 417 which requires that expenditures are made strictly in line with budget.

Risk
Funds may be inadequate for the intended purpose.

Recommendation
The Vice Chancellor is to be sanctioned in line Financial Regulation 3106.

The observations were communicated to the Vice Chancellor through Management Letter Ref. No. OAUGF/ERIAD/FUWUKARI/VOII/007 dated 12/3/2018. His response on the issues vide Letter Ref. No. FUW/VC/OAUGF/18/VOL.I/003 dated 12/4/2018 were not satisfactory.

FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE

During the periodic check of the Federal Polytechnic Nasarawa, for the period January to December, 2016, the following were observed:

Issue 1: Non submission of Audit financial statement

Management of the Polytechnic had not submitted Audited Account for the period 2014 to 2016 as required by section 85(4) of the constitution of the Federal Republic of Nigeria. Financial Regulation 3210 (v) states that "The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General and the Accountant-General not later than 31st May of the following year of Account".

Risk
I could not vet and incorporate comments on the Annual Accounts and Management Report to the Public Accounts Committee of the National Assembly.

Recommendation
The Rector is required to immediately submit the pending Audited Accounts and Management Reports to me as required by Financial Regulation 3210 (iii).

Issue 2: Granting of cash advances above the limit of N200,000.00

Cash advances above the approved threshold of ₦200,000.00 (Two hundred thousand) and totalling ₦13,693,020 (Thirteen million, six hundred and ninety-three thousand and twenty naira) were granted to staff for the purchase of examination materials instead of awarding contract, contrary to Federal Treasury Circulars Nos. TRY/A2/2009/OAGF/CAD/028 dated 24th March 2009 and TRY/A4 & B4/2014/OAGF/CAD/ADM/C.085/116 dated July 16th, 2014 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) are made only through local purchase order (LPO) or job order (award of contracts), except as provided by the Public Procurement Act 2007".

Risk
Non- execution of the claimed services and loss of revenue that would have accrued from 5% VAT and WHT in the sum of ₦1,369,302.00.

Recommendation
The Rector is required to recover the lost revenue in the sum of ₦1,369,302.00. (One million, three hundred and sixty-nine thousand, three hundred and two naira) to CRF occasioned by his failure to comply with the above Treasury Circular.

Issue 3: Unretired cash Advances

A total of ₦58,470,622.12 (Fifty-eight million, four hundred and seventy thousand, six hundred and twenty-two naira, twelve kobo) granted as cash advances to staff in 2016 remained unretired as at the time of periodic check in July 2017.

Risk
Loss of public funds.

Recommendation
Appropriate sanctions as stated in Financial Regulation 3118 should be meted to the Head of Finance and Accounts or Head of Accounts.

The observations were communicated to the Rector through my Management Letter Ref. No. OAUGF/ERIAD/CORR.POLYNAS/VOL.I/003 dated 9/2/2018. His responses vide letter dated 27/2/2018 were not satisfactory.

FEDERAL COLLEGE OF EDUCATION PANKSHIN, PLATEAU STATE

During the periodic check of the Federal College of Education, Pankshin, for the period January to December, 2016, the following were observed:

Issue 1: Violation of E-payment policy

Treasury Circular TRY A8 & B8 2008 OAGF /CAD/026/VOL.II/465 dated 22nd October, 2008 (vii) states that henceforth, all employees of the Federal Government of Nigeria must open an account with a commercial bank into which all payments due to him/her must be paid. Contrary to the circular, a total of ₦28,216,388.00 (Twenty-eight million, two hundred and sixteen thousand, three hundred and eighty-eight naira) meant for different officers of the College was paid to personal account of one staff, and without evidence of onward disbursement of these claims to the actual beneficiaries.

Risk
The purpose of expenditures may not be achieved and loss of public funds.

Recommendation
The Provost is requested to account for the sum of ₦28,216,388.00.

Issue 2: Granting of cash advance above the limit of ₦200,000.00

Financial Regulation 2301(ii) states that ‘’on no account shall Special Imprest or cash advance be used in place of Local Purchase Order (LPO) or Job Order for the procurement of stores locally’’. In the same vein, Financial Circular, Ref. No. TRY/A2&B2/2009OAGF/CAD/26/V dated 24th March 2009 states that, ‘’All accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts and local purchase order’’. Contrary to the extant

provisions, it was observed that management granted cash advances for the procurement of stores amounted to ₦51,751,249.00 (Fifty-one million, seven hundred and fifty-one thousand, two hundred and forty-nine thousand.

Risk
Non- execution of the claimed services and loss of revenue that would have accrued from 5% VAT and WHT in the sum of ₦5,175,124.90 (five million, one hundred and seventy-five thousand, one hundred and twenty-four naira and ninety kobo).

Recommendation
The Provost should account for the lost revenue in the sum of ₦5,175,124.90, occasioned by his failure to comply with the above Treasury Circular.

Issue 3: Non presentation of payment vouchers for audit

Financial Regulation 110 states that ''By virtue of the responsibilities and functions of the Accountant-General and the Auditor-General or their representatives shall, at all reasonable times, have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all security documents and other records and information relating to the accounts of all Federal Ministries-Extra –Ministerial Offices and other arms of Government or Unit''.

Contrary to the above mandatory provision, payment vouchers for payments in 2016 totalling ₦10,938,605.95. (Ten million, nine hundred and thirty-eight thousand, six hundred and five naira and ninety-five kobo) were not made available for examination. As a result, I cannot accept the amount expended as a legitimate charge against public funds.

Risk
Unpresented payment vouchers create room for misapplication of funds without value been derived from the expenditure.

Recommendation
The Provost is required to account for the sum of ₦10,938,605.95.00, and sanctions stated in Financial Regulation 3106 should be invoked.

FEDERAL UNIVERSITY DUTSIN-MA KATSINA STATE

During the periodic check of the Federal University Dutsin-ma, Katsina State, for the period January to December 2016, the following were observed:

Issue 1: Non submission of Audited Financial Statement and Management Report 2013-2016

The University Management had not submitted Audited Account since year 2013 to 2016 as required by section 85(4) of the constitution of the Federal Republic of Nigeria. Financial Regulation 3210 (v) states that "The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General

and the Accountant-General not later than 31st May of the following year of Account".

Risk
I could not vet and incorporate comments on the Annual Accounts and Management Report to the Public Accounts Committee of the National Assembly.

Recommendation
The Vice Chancellor is required to immediately submit the pending Audited Accounts and Management Reports to me in line with the provisions of Financial Regulation 3210 (iii).

Issue 2: Unaccounted Rent Recoveries ₦31,461,559.60

A total of ₦24,965,559.60 (Twenty-four million, nine hundred and sixty-five thousand, five hundred and fifty-nine naira, sixty kobo) being recovery of rent advance granted to some Staff of the University from personnel cost account were diverted to FUDMA Consultants Ltd.

In another development, the sum of ₦6,496,000.00 (Six million, four hundred and ninety-six thousand) was transferred to FUDMA Consultants Ltd vide payment voucher no. 8665 dated September 7, 2016 for settlement of outstanding rent owed to 16 Landlords from June 2006 to May 2008 instead of paying directly to the Landlords.

In addition, there was no evidence to show that Withholding Tax totalling ₦649,600.00 (Six hundred and forty-nine thousand, six hundred naira) due to government on the transactions was deducted and remitted.

Risk
Diversion and loss of public funds.

Recommendation
Appropriate sanctions stated in Financial Regulation 3106 should be invoked on the Vice Chancellor.

Issue 3: Irregular Payment of Furniture Allowance- ₦8,437,595.00

Contract for the supply and installation of Household furniture to the Vice Chancellor's Residence was awarded in the sum of ₦2,660,000.00 (Two million, six hundred and sixty thousand naira) vide an award letter No. FUDMA/VC/PU/11/11 dated 23rd May, 2016. However, on 25th May, 2016 (two days after the award), an inspection report was produced showing that the items were supplied. Meanwhile, the contractor had already requested for payment on 13th May, 2016, for the Furniture he claimed to have supplied to the vice Chancellor's Residence (14 days before the contract was awarded). The contractor was paid on 7th June, 2016.

Furthermore, another furniture allowance amounting to ₦5,777,595.00 (Five million, seven hundred and seventy-seven thousand, five hundred and ninety-five naira) was paid to the Vice Chancellor on 8th June, 2016, a day after the contractor was paid, even when furniture allowance is part of the consolidated allowances in the

University's Salary Structure, hence the above payments amounts to double payment. With these anomalies, it is difficult for me to accept these expenditures as legitimate charge against public funds.

Risk
Loss of public funds.

Recommendation
Sanctions stated in Financial Regulation 3106 should be meted to the Vice Chancellor.

Issue 4: Violation of E-payment policy- ₦12,825,474.89

The sum of ₦12,825,474.89 (Twelve million, eight hundred and twenty-five thousand, four hundred and seventy-four naira, eighty-nine kobo) being salaries and allowances for ad-hoc staff, NYSC members, and other sitting allowances were paid into the accounts of third parties other than the ultimate beneficiaries, contrary to Federal Treasury Circular TRY A8 & B8 2008 OAGF /CAD/026/VOL.II/465 dated 22nd October, 2008 (vii) which states that henceforth, all employees of the Federal Government of Nigeria must open an account with a commercial bank into which all payments due to him/her must be paid. Further examination revealed that, there were no evidence of onward disbursement of these claims by the payee to the beneficiaries.

Risk
There is no transparency, accountability and proprietary for payments claimed to have been made.

Recommendation
The Vice Chancellor is requested to account for the sum of ₦12,825,474.89.

Issue 5: Non-Remittance of VAT and WHT -₦14,616,034.65

Withholding tax, value added tax and stamp duty amounting to ₦14,616,034.65 (Fourteen million, six hundred and sixteen thousand, thirty-four naira, sixty-five kobo) deducted during payments to contractors and suppliers could not be accounted for as there was no evidence to show that the taxes were remitted to the appropriate tax authority, in contravention of Financial Regulation 234 (1) 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 contracts and actual remittance of same.

Risk
Loss of revenue

Recommendation
Sanctions stated in Financial Regulation 234 (ii) and (iii) should be invoked on the Vice Chancellor.

Issue 6: Non-retirement of cash advance -₦76,394,008.77

Cash Advance granted to staff for various services totalling ₦76,394,008.77 remained unretired as at 31st December, 2016. Some of the advances have been outstanding since 2013. Table below refers.

S/NO	TYPE OF IRREGULARITY	AMOUNT ₦
1	Unretired Advances	72,491,761.27
2	Unretired Convocation Expenses	3,902,247.50
TOTAL		**76,394,008.77**

Financial Regulation 1420 indicates that it is the responsibility of all the Accounting Officers to ensure that all advances granted to officers are fully recovered.

Risk
Misapplication, unaccounted and loss of public funds.

Recommendation
The Vice Chancellor should be sanctioned in line with provisions of Financial Regulation 3118.

The issues have been communicated to the Vice Chancellor through Management Letter Ref. No. OAUGF/ERIAD/CORR.FUD/VOL.I/002 dated 5/2/2018. The Vice Chancellor's responses vide letter ref. No. FUDMA/VCO/ADM/VOL.I/002 dated 16/3/2018 were not satisfactory.

FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN (FUPRE)

Periodic check at the Federal University of Petroleum Resources, Effurun, for the period January 2015 to December 2017, the following were observed:

Issue 1: Inflation and overpayment on a contract- ₦154,192,201.93

Contract for Water Supply and Distribution Network was awarded to a company in the sum of ₦81,621,697.00 (Eighty one million, six hundred and twenty one thousand, six hundred and ninety-seven naira) - inclusive of 5 % VAT and 5% WHT-vide award letter dated 1st November, 2010, Ref No: FUPRE/REG/CONTRACTS /VOL.2/149 with a completion period of 6 Months.

The Governing Council terminated the contract on the ground of non-performance, after the job had reached 90% completion and a sum of ₦78,828,609.56 had been paid to the contractor.

It was further noted from the minutes of the 2nd Emergency meeting of the Tenders Board, held on Friday 15th May, 2015, that the abandoned contract was to be completed through direct labour at a sum of ₦45,011,641.82 where the sum of ₦40,400,000.00 had already been paid vide voucher number 002, dated 18/5/15 and mandate number: GTB/IGR/MAY/001 for the Direct Labour.

It was noted that the same contract was awarded to another contractor through award letters reference numbers FUPRE/CONT./2015/VOL.89 dated 29/9/2015 and FUPRE/REG/COUNCIL/CONTRACTS/84 dated 18/8/2016 at a sum of ₦29,902,307.50 and ₦5,061,284.00 respectively. Hence the contract originally awarded at the cost ₦81,621,697.00 was craftily varied upward and the total of ₦154,192,201.93 was expended thus resulting in overpayment of ₦72,570,504.93.

Risk
Inflation of contract, lack of adherence of due process and loss of revenue as a result of using Direct Labour method, resulting to loss of public funds.

Recommendation
Sanctions stipulated in Financial Regulation 3126 (i) should be meted to the Vice Chancellor and Members of the University Tender Board.

Issue2: Payments from TETFund account without vouchers -₦53,568,867.17

Payments from TETFUND Account in the sum of ₦53,568,867.17 (Fifty- three million, five hundred and sixty-eight thousand, eight hundred and sixty-seven naira, and seventeen kobo were made without evidence of payment vouchers. The nature of these payments, as described on the TETFUND Outflow Report, showed that the payments do not fit into TETFUND approved projects and programmes.

I cannot accept the payments as a valid charge against public funds.

Risk
Payments may have been made for services not rendered, and amounts misapplied.

Recommendation
The Vice Chancellor is required to recover the ₦53,568,867.17 and pay to CR. Evidence of recovery should be forwarded to my Office for confirmation.

Issue 3: Misapplication of Fund- ₦10,000,000.00

The sum of ₦10,000,000.00 (Ten Million) was transferred from the University's Personnel account number 2023575613 with FBN to a GTB (IGR) account number 0031571725, vide payment voucher No 046, dated 18th May, 2015 and mandate No. FB/PERS/MAY/015. However, details of the utilization of this amount were not produced for examination, and purpose for which the sum was transferred could not be substantiated.

Fiscal Responsibility Acts 2007 Section 27(1) states that "the sum appropriated for a specific purpose shall be used solely for the purposes specified in the Appropriation Act".

Risk
Incurring expenditure for purposes not approved.

Recommendation
The Vice Chancellor is required to account for the sum of ₦10,000,000.00.

Issue 4: Irregular Payment of Allowance -₦350,412,347.56

Examination of Personnel records, payment vouchers and cashbook revealed that "incidental allowance" was paid to all members of staff of the University amounting to ₦350,412,347.56. (Three hundred and fifty million, four hundred and twelve thousand, three hundred and forty-seven naira, fifty-six kobo). However, approval from the National Salaries, Income and Wages Commission for the University to pay such allowance to staff was not produced for authentication. Furthermore, there was no evidence of budgetary provisions for such payments in the Appropriation Acts for the relevant years.

Since the basis for making the above payments and how the various amounts paid to each staff was determined could not be substantiated, I cannot accept the expenditure as a legitimate charge against public funds.

Risk
Depleting of IGR and subsequent non-remittance of revenue to government.

Recommendation
The Vice Chancellor is required to recover the sum of ₦350,412,347.56 from the beneficiaries' salaries and remit same to the Consolidated Revenue Fund (CRF), while evidence of recovery is forwarded for confirmation. Otherwise sanctions contained in Financial Regulation 3106 should be meted to the vice Chancellor.

Issue 5: Under-deduction of Pension- ₦158,428,398.82

Examination of accounting books and payroll of the University showed that pension deducted from staff salaries was far below what should have been deducted. Rather than deducting ₦263,630,947.96 (Two hundred and sixty-three million, six hundred and thirty thousand, nine hundred and forty-seven naira, ninety-six kobo) nominally on the payroll to reflect deduction and remittance by the Federal Government, only ₦105,202,549.14 (One hundred and five million, two hundred and two thousand, five hundred and forty nine naira, fourteen kobo) was deducted. This resulted in the University staff being overpaid to the tune of ₦158,428,398.82 (One hundred and fifty-eight million, four hundred and twenty-eight thousand, three hundred and ninety-eight naira, eighty-two kobo). See summary of under-deduction in the table below.

Year	Under-deduction (Pension) -₦
2015	55,428,992.00
2016	48,703,505.92
2017	54,295,900.90
TOTAL	**158,428,398.82**

Risk
Overpayment of salaries to staff and depletion of personnel vote

Recommendation
The Vice Chancellor is required to recover the excess amount from the beneficiary staff to CRF, and evidence of compliance forwarded for my confirmation.

Issue 6: Under-deduction of National Housing Fund (NHF) - ₦45,073,531.14

Section 4 (i) of the National Housing Fund (NHF) states that "A Nigerian worker earning an income of ₦3,000.00 (Three thousand naira) and above per annum in both the public and the private sectors of the economy shall contribute 2.5 percent of his basic monthly salary to the Fund".

However, examination of the University's Personnel Cashbook and Monthly payroll for the years under review showed that the University has not deducted the NHF for the periods in the sum of ₦45,073,531.14 (Forty-five million, seventy-three thousand, five hundred and thirty-one naira, and fourteen kobo), as summarized in the table below.

SUMMARY OF NON-DEDUCTION OF NATIONAL HOUSING FUND (NHF).

S/N	YEAR	CONSOLIDATED SALARY PAID TO STAFF	2.5% NHF TO BE DEDUCTED	NHF DEDUCTED	UNDER - DEDUCTION.
1	2015	830,184,433.21	20,754,610.83	0	20,754,610.83
2	2016	486,021,829.55	12,150,545.74	0	12,150,545.74
3	2017	486,734,982.76	12,168,374.57	0	12,168,374.57
	TOTAL	**2,678,269,423.18**	**45,073,531.14**	**0**	**45,073,531.14**

Risk

Non-compliance with NHF Act will result to sanctions and legal actions by Federal Mortgage Bank against the University.

Recommendation

The Vice Chancellor is required to commence monthly deductions and remittance of 2.5% NHF to the Federal Mortgage Bank.

Issue 7: Misapplication of funds - ₦214,594,195.36

The sum of ₦2,033,703,703.61 (Two billion, thirty-three million, seven hundred and three thousand, seven hundred and three naira, and sixty-one kobo) was released to the University under the Special Universities Revitalization Programme based on the "Needs Assessment Report" vide Federal Ministry of Education letter Reference No. FME/TE/CU/407/1 dated 11th February, 2014.

Examination of records showed that a total of ₦214,594,195.36 (Two hundred and fourteen million, five hundred and ninety-four thousand, one hundred and ninety-five naira, thirty-six kobo) out of the funds was diverted from Zenith bank account number 1013542628 where it was domiciled. The sum of ₦139,953,345.36 (One hundred and thirty-nine million, nine hundred and fifty-three thousand, three hundred and forty-five naira, thirty-six kobo) was also diverted into the University's Personnel Account with First Bank, A/C number 2023575613, while the sum of ₦74,640,850.00 (Seventy-four million, six hundred and forty thousand, eight hundred and fifty naira) was transferred into FUPRE UBA IGR account number 1015219809 in 2015.

Risk

Possible diversion of fund from the intended needs, and such funds may not have been accounted for.

Recommendation
The Vice Chancellor is required to account for the sum of ₦214,594,195.36 diverted.

Issue 8: Accumulated Interest and Default Penalty on unapproved Loan- ₦72,969,093.69

The University received an offer for a ₦108,250,000.00 (One hundred and eight million, two hundred and fifty thousand naira) equipment lease finance facility with a tenor of 36 months from Wema Bank Plc for the purchase of ten (10) motor vehicles in April 2014. Scrutiny of the records showed that there was no prior approval from Debt Management Office as required by Financial Regulation 3205 for such facilities. Meanwhile, the cumulative interest on the loan had risen from a projected ₦25,783,057.23 (Twenty-five million, seven hundred and eighty three thousand, fifty-seven naira, twenty-three kobo) to ₦72,969,093.69 (Seventy-two million, nine hundred and sixty-nine thousand, ninety-three naira, sixty nine kobo) as at December 31st 2017 due to default in repayment of the facility.

Risk
Financial loss to the Federal Government of Nigeria as the leased asset may even be confiscated if nothing is timely done by the University to repay the principal and the interest element.

Recommendation
The Vice Chancellor is required to immediately offset the loan and the accumulated interest. The accumulated interest should be recovered fully from the officer(s) who authorised the loan without relevant approval and paid back to CRF, while evidence of recovery and payment to CRF is forwarded for confirmation.

Issue 9: Double payment of furniture allowance to principal officers of the University - ₦19,750,000.00

The sum of ₦19,750,000.00 (Nineteen million, seven hundred and fifty thousand naira) was paid to the Principal Officers of the University as Furniture Allowance vide payment voucher No. 308 dated 16/2/17 and mandate number 772/149849624. While the Vice Chancellor benefited the sum of ₦8,000,000.00 (Eight million naira), the sum of ₦11,750,000.00 (Eleven million, seven hundred and fifty thousand naira) was paid to other Principal officers, even when the "Certain Political, Public and Judicial Office Holders (Salaries and Allowance etc.) (Amendment) Act, 2008 provides that Furniture Allowance for Chief Executives (Vice Chancellor only in the case of a University) is ₦5,777,595.00 (Five million, seven hundred and seventy-seven thousand, five hundred and ninety-five naira) (300% of basic salary), every four years.

Risk
Misuse of IGR and loss of fund.

Recommendation
The sum of ₦19,750,000.00 is to be recovered from the Vice-Chancellor and the Principal Officer (Registrar, Bursar and Librarian) to CRF, while evidence of

recovery should be forwarded to my Office for confirmation. Sanctions stated in Financial Regulation 3106 should also be invoked.

Issue 10: Engagement of tax consultant for tax negotiation - ₦27,500,000.00

A total of ₦27,500,000.00 (Twenty-seven million, five hundred thousand naira) making up of ₦5,500,000.00 (five million, five hundred thousand naira) paid vide payment voucher number:067, dated 13/9/16, and ₦22,000,000.00 (Twenty-two million naira) paid vide payment voucher not numbered but dated 6/2/17 as consultancy fees in respect of tax negotiation and reconciliation services rendered to the University.

Chief Executives and Heads of MDAs are to ensure that all statutory deduction from payments due to individuals and Corporate Bodies are deducted and remitted within the time stipulated by Financial Regulation 234, and 235 without hiring a consultant for a fee. Therefore, I cannot accept the above payment as a legitimate charge against public funds.

Risk
Waste of public funds.

Recommendation
Appropriate sanctions as stipulated in Financial Regulation 3106 should apply.

Issue 11: Loss of Revenue occasioned by negotiated tax liability - ₦85,100,895.13

Examination of payment voucher number 067 dated 13/9/16 and mandate number 345/115875738 revealed that the University received a letter Ref. No. FIRS/DELTA GBTO/02/2016, dated 20/6/2016 from the Federal Inland Revenue Service (Government Business Tax Office), Asaba, Delta State, which contained the result of the tax audit exercise conducted on the University records showing the University's outstanding tax liability of ₦39,256,289.55 (Thirty-nine million, two hundred and fifty-six thousand, two hundred and eighty-nine naira, fifty-five kobo) being withholding tax (WHT) and ₦60,343,887.48 (Sixty million, three hundred and forty-three thousand, eighty hundred and eighty-seven naira, forty-eight kobo being Value Added Tax (VAT) totalling ₦90,600,168.03 (Ninety million, six hundred thousand, one hundred and sixty-eight naira, three kobo).

Further scrutiny showed that a consultant was engaged to negotiate the tax liability to ₦1,638,129.44 (One million, six hundred and thirty-eight thousand, one hundred and twenty-nine naira, forty-four kobo) WHT and ₦3,861,143.46 (Three million, eight hundred and sixty-one thousand, one hundred and forty-three naira, forty six kobo) VAT totalling ₦5,499,272.90 (Five million, four hundred and ninety-nine thousand, two hundred and seventy-two naira, ninety kobo) as showed in the table below:

Analysis of Tax Audit Exercise

Tax	Tax Liability	Revised Tax Liability	Loss to FGN
WHT	30,256,280.55	1,638,129.44	28,618,151.11
VAT	60,343,887.48	3,861,143.46	56,482,744.02
TOTAL	**90,600,168.03**	**5,499,272.90**	**85,100,895.13**

The basis for a downward review of WTH and VAT which was already deducted by the University for onward payment to Federal Inland Revenue Service could not be established.

Risk
Loss of revenue apparently due to gratification under the guise of tax consultancy.

Recommendation
The Vice Chancellor is required to pay the sum of ₦85,100,895.13 (Eighty-five million, one hundred thousand, eight hundred and ninety-five naira, thirteen kobo) to CRF. Sanctions as stipulated in Financial Regulation 324 (ii) and (iii).

Issue 12: Payment of Federal Government Revenue to a Consultant - ₦8,000,000

Examination of payment voucher number 160, dated 25/1/16 revealed that the sum of ₦8,000,000.00 (Eight million naira) was paid to a consultant in respect of settlement of outstanding tax liability (WHT & VAT) to Federal Inland Revenue Service in order to avoid possible sanction against the University in the year 2016.

Risk
Possible Diversion and underpayment of revenue

Recommendation
The Vice Chancellor is required to account for the revenue of ₦8,000,000.00. The Vice Chancellor should be sanctioned for violating Financial Regulation 324 (ii) and (iii).

Issue 13: Payment of irregular allowances to Principal Officers - ₦42,618,928.00

Examination of payment and other financial records revealed that a standing order for monthly payment of fuel, telephone (blackberry allowance), hospitality, office entertainment, security and domestic staff allowances was approved by the Governing Council for the Principal Officers of the University. The sum of ₦42,618,928.00 (Forty-two million, six hundred and eighteen thousand, nine hundred and twenty-eight naira) was discretionally paid to the Principal Officers from December 2014 to September, 2017 in respect of the above allowances, meanwhile, there was no evidence of approval from the National Salaries, Income and Wages Commission authorizing the payments, neither were the allowances provided for in the University's Condition of Service.

Risk
Depletion of IGR and none remittance of revenue to government.

Recommendation
The Vice Chancellor is required to recover the sum of ₦42,618,928.00 from the beneficiary Principal Officers and evidence of recovery forwarded for my confirmation. Sanctions stated in Financial Regulation 3106 should be invoked.

Issue 14: Violation of E-policy - ₦40,769,900.00

Examination of payment voucher revealed that the sum of ₦40,769,900.00 (Forty million, seven hundred and sixty-nine thousand, nine hundred naira) was paid to persons other than the ultimate beneficiaries in violation of Federal Treasury Circular, TRY/A8&B8/2008 OAGF/CAD/026/Vol.11/ dated 22nd October 2008 which provide that all employees of the Federal Government of Nigeria must each open an account with a commercial bank into which all payments due to him/her must be paid, on no account should Central Pay Officers (CPO) collect cash from bank for the purpose of disbursement to any government official.

Risk
Non-compliance with the above Circular gives room for possible diversion of public funds, as payment lacks transparency and was not accounted for.

Recommendation
The Vice Chancellor is required to account for the sum of ₦40,769,900.00 occasioned by non-compliance with the e-payment policy.

The observations have been communicated to the Vice Chancellor through Management Letter Ref. No. OAUGF/ERIAD/FUPRE/VOL.II/006 dated 23/7/2018. His response dated 14/9/2018 was not satisfactory.

KADUNA POLYTECHNIC, KADUNA STATE

During the Periodic Check at Kaduna Polytechnic, Kaduna, for the period January to December 2017, the following were observed:

Issue 1: Misapplication of Personnel Funds ₦230,177,837.77

Financial Regulation 417 states that "Expenditure shall strictly be classified in accordance with the Estimates, and votes musts be applied only to the purpose or which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed."

However, Personnel vote was misapplied for expenditures other than regular salaries and wages. In most cases, the amount released by the Federal Government for payment of salaries and wages were used to pay Security staff and medical personnel who were supposed to be paid through Overhead allocations and IGR.

The Personnel vote misapplied or vired without evidence of approval cannot be accepted as a valid charge against public funds.

Risk
Funds diverted for other purposes may be wrongly applied and even be lost.

Recommendation
The Rector is required to recover the sum of ₦230,177,837 (Two hundred and thirty million, one hundred and seventy-seven thousand, eight hundred and thirty-seven naira) to Personnel subhead. The Rector should also be sanctioned in line with Financial Regulation 3106.

Issue 2: Payment of unapproved allowances - ₦233,306,430.03

The Federal Ministry of Finance Circular TRY. No. A3 & B3/2000; OAGF/PRS/005/111/57 dated 17th May, 2000 and Treasury Circular TRY. No. A3 & B3/2000; OAGF/PRS/005/111/67 dated 31st May, 2000 outlined the implementation of harmonized salary structure and allowances for top public office holders. The Circulars also emphasized that allowances should be consolidated and paid with salaries monthly. However, Management paid excess workload allowances, admin support allowances, peculiar and hazard allowances, staff entertainment allowances claims to staff, etc., in the sum of ₦233,306,430.03 (Two hundred and thirty-three million, three hundred and six thousand, four hundred and thirty naira, three kobo) during the period under review.

Risk
Depletion of IGR and non-remittance of revenue to government

Recommendation
The Rector is required to recover and refund to government Treasury, the sum of ₦233,306,430.03 from the beneficiaries and forward evidence of recovery and refund for my confirmation.

Issue 3: Under-deduction of PAYE - ₦438,768,154.37

Management of the Polytechnics under-deducted Pay As You Earn (PAYE) Tax from staff salaries and emoluments during the period January to December 2017 in the sum of ₦438,768,154.37 (Four hundred and thirty-eight million, seven hundred and sixty-eight thousand, one hundred and fifty-four naira thirty-seven kobo).

Summary of PAYE tax due for the year January to December 2017 is as shown below:

ITEMS	₦
Total PAYE DEDUCTIBLE	578,947,126.75
Total actual PAYE DEDUCTED	140,178,972.38
Total PAYE UNDERDEDUCTION	**438,768,154.37**

Risk
Loss of revenue in the sum of ₦438,768,154.37.

Recommendation
The Rector is required to recover the excess amount of ₦438,768,154.37 paid to staff and pay to CRF and forward evidence of remittance for confirmation.

The observations were communicated to the Rector through my Management Letter Ref. No. OAUGF/ERIAD/PC/KADP/013 dated 5/5/2018. Management response were not satisfactory.

CENTRE FOR SATELLITE DEVELOPMENT

Periodic Check conducted on the Centre for Satellite Development January 2015 to December 2016 revealed the following observations:

Issue 1: Non-submission of Audited Financial Statement and Management Report 2015-2016

The Centre had not submitted Audited Account for the 2015 and 2016 financial years as required by section 85(4) of the constitution of the Federal Republic of Nigeria. Financial Regulation 3210 (v) states that "The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General and the Accountant-General not later than 31st May of the following year of Account".

Risk

I could not vet and incorporate comments on the Annual Accounts and Management Report to the Public Accounts Committee of the National Assembly.

Recommendation

The Accounting Officer is required to immediately submit the pending Audited Accounts and Management Reports to me in line with the provisions of Financial Regulation 3210 (iii).

The observation was communicated to the Management of the Centre through my Management Letter Ref. No. OAUGF/ERIAD/CSTD/V.II/005 dated 20/12/2016. Management response to the issues vide letter Ref. No. CSTD/ADM/57/VOL.II/20 dated 2/2/2018 was not satisfactory.

FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE, ONDO STATE

Periodic Check conducted on the Federal University of Technology Akure Ondo State for the period January to December 2016 revealed the following:

Issue 1: International travels without approval ₦168,316,389.10

The Office of the Head Civil Service of the Federation's Circular Reference No. HCSF/CSO/HRM/Pol.1402/1 dated 22nd January, 2015 placed a restriction on international travels by Public Servants, except on the approval of Head of Service of the Federation based on the recommendation of an appropriate committee. Nonetheless, it was observed that the University expended the sum of ₦168,316,389.10 (One hundred and sixty-eight million, three hundred and sixteen thousand, three hundred and eighty-nine naira and ten kobo) in 2016 on International Trainings and Conferences without the required approvals.

Further examination of the source of funding indicates that ₦128,623,330.73 (One hundred and twenty eighty million, six hundred and twenty-three thousand, three hundred and thirty naira, seven three kobo) -representing 13% of IGR - of the ₦168,316,389.10 was from the internally generated revenue of the University, while the balance of ₦39,693,058.37 was from Tertiary Education Fund (TETFUND) Grant, Needs Assessment and other sources not disclosed as detailed in the table below.

Sources of International Travels and Conferences Funding

S/n	Head (Source)	₦
1	IGR	128,623,330.73
2	TETFund	21,849,964.24
3	Needs Assessment	4,350,000.00
4	Other Sources	13,493,094.13
Total		**168,316,389.10**

Risk

Possibility of using public funds to finance personal travels, and depleting of IGR so as not to remit revenue to government

Recommendation

The Vice Chancellor has been requested to recover the sum of ₦168,316,389.10 to CRF and furnish me with evidence of recovery and payment for confirmation.

Issue 2: Unaccounted Imprest to Vice Chancellor -₦10,085,000.00

Examination of payment vouchers and other payment records revealed that the Vice-Chancellor paid for himself series of imprest ranging from Security Imprest, Special Imprest, VC Lodge Imprest and VC "Other" imprest amounting to ₦10,085,000.00 (Ten million, eighty-five thousand naira) as summarized in the table below:

Summary of Various Imprest Collected by the Vice-Chancellor

S/N	Types	Range of Monthly Collection	Average Collection in the Year
		₦	₦
1	Security	200,000.00-250,000.00	3,200,000.00
2	Special	250,000.00-500,000.00	1,890,000.00
3	VC Lodge	250,000.00	2,000,000.00
4	Others	200,000.00-250,000.00	2,995,000.00
Total			**10,085,000.00**

It was observed that the above imprests were usually collected by a staff of the Vice Chancellor's Office of behalf of the vice Chancellor. Financial Regulation 1006 requires all imprests issued and their retirement to be recorded in a special imprest ledger. Issues shall be classified to "Imprests" General Ledger Account in the name and designation of the Imprest Holder. Contrary to this provision, no such record was maintained. I cannot accept the payment of the sum of ₦10,085,000.00 as a valid charge against public fund.

Risk

Loss of public funds

Recommendation

The Vice Chancellor is required to refund the sum of ₦10,085,000.00 to Chest, and furnish me with evidence for confirmation.

Issue 3: Extra budgetary expenditure for renovation of Primary School - ₦7,293,845.11

The sum of ₦19,293,845.11 (Nineteen million, two hundred and ninety-three thousand, eight hundred and forty-five naira, eleven kobo) was expended in the renovation work of primary schools instead of the sum of ₦12,000,000.00 purportedly approved by the University Council. The acclaimed 'Council Approval' was not even provided on demand during the periodic check. Apart from the non-presentation of approval for the proposed ₦12,000,000.00, there was no evidence of budgetary provision a for this expenditure.

Risk
Possible diversion and loss of public funds that would have been applied to other pressing needs.

Recommendation
- The Vice Chancellor is required to justify the expenditure of ₦19,293,845.11 for renovation works of primary schools.

- The Vice chancellor should also refund the sum of ₦7,293,845.11 (Seven million, two hundred and ninety-three thousand eight hundred and forty-five naira, eleven kobo) additional spending above the sum of ₦12,000,000.00.

Issue 4: Inflation of contract and unaccounted administrative charge - ₦23,564,685.70

Scrutiny of Bill of Quantities in respect of sampled contract files valued at ₦636,475,530.81 (Six hundred and thirty-six million, four hundred and seventy-five thousand, five hundred and thirty naira, and eighty-one kobo) revealed that 1% and 3% as administrative charges and development levy were respectively factored into the contract price, indicating that the contracts were awarded at 4% above the value of elements of works required to accomplish the project.

Meanwhile, the sum of ₦23,564,685.70 (Twenty-three million, five hundred and sixty-four thousand, six hundred and eighty-five naira, seventy kobo) being the value of administrative charges and development levy on sampled contract files were not accounted for**.**

Risk
Misappropriation of public funds resulting to loss.

Recommendation
The Vice Chancellor should recover the sum of ₦23,564,685.70 back to treasury, and evidence of recovery forwarded for my confirmation. The Vice Chancellor should also be sanctioned in line with Financial Regulation 3102.

Issue 5: Granting of cash advance above the approval limit - ₦24,464,517.00.

Financial Regulation 2301(ii) states that "on no account shall special imprest or cash advance be used in place of Local Purchase Order (LPO) or Job Order for the procurement of stores locally". In the same vein, financial circular, Ref No:

TRY/A2&B2/2009OAGF/CAD/26/V dated 24th March 2009 states that, ‘‘All accounting officers and officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts and local purchase order’’.

Contrary to the extant provisions, Management of the University granted cash advance to staff for procurement of stores and repair works whose value were above the ₦200,000.00 threshold in the sum of ₦24,464,517.00 (Twenty-four million, four hundred and sixty-four thousand, five hundred and seventeen naira).

Risk
WHT and VAT that should have accrued to Government as revenue in the sum of ₦2,446,451.70 (Two million, four hundred and forty six thousand, four hundred and fifty-one naira, seventy kobo) was lost.

Recommendation
The Vice Chancellor is required to recover and pay to Treasury, the revenue of ₦2,446,451.70 lost by granting cash advances when contract would have been awarded to contractors.

Issue 6: Engaging External Solicitors without prior approval of the Attorney General of the Federation ₦8,000,000.00

The Federal Government Circular Ref. No. SGF/PS/CIR/625/I/1 of 16th July, 2003 requires the prior approval of the Attorney General of the Federation before the engagement of External Solicitors and Advocates by Federal Government Ministries, Parastatals, and Departments, and payment of professional fees in respect of such services.

Contrary to above circular, payments amounting to ₦8,000,000.00 (Eight Million naira) were made to two legal firms for services described as legal fees and professional fees without the prior consent of the Attorney General of the Federation.

Service Level Agreement (SLA) between the University and the Legal Firms in order to determine the nature and scope of their services as well as the extent of the financial commitment of the University were not provided on request during the periodic check. In view of the above, I cannot accept the payment as a valid charge against public funds.

Risk
Non-compliance with extant laws leading to loss of public funds.

Recommendation
The sanction stated in Financial Regulation 3106 should be imposed on the Vice Chancellor.

Issue 7: Payment without raising vouchers -₦237,096,211.61

Financial Regulation 601 states that “All payment entries in the cash book 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."

Contrary to above provision, it was found that vouchers were not raised for payments in the sum of ₦237,096,211.61 (Two hundred and thirty-seven million, ninety-six thousand, two hundred and eleven naira, and sixty-one kobo) for various transactions between October to December, 2016**.**

As the time of audit in June 2017, the payments had not been regularized. Meanwhile the Authority upon which such payments were made by the Vice-Chancellor was not provided for audit perusal. The payments cannot be accepted as a legitimate charge against public funds.

Risk
Payments may have been made for purposes other than intended, leading to loss of funds.

Recommendation
Sanctions contained in Financial Regulation 3106 should be invoked against the vice chancellor.

Issue 8: Non-Submission of Financial Statements

The University was yet to submit the Audited Accounts and the Management Report for the year ended 31st December, 2015 and 2016. As a result, my statutory responsibility to comment on the Audited Accounts and the Management Report for the Public Accounts Committee of the National Assembly has been hindered.

Risk
Information on financial performance and position of the financial statement for decision making is delayed.

Recommendation
The Vice Chancellor is required to submit the audited report to my Office without further delay.

These observations were communicated to the Management of the University through my Management Letter Ref. No. OAUGF/ERIAD/FUTA/V.II/006 dated 20/12/2017. Management response vide letter ref. No. FUTA/BR/AG/1/2 dated 19/11/2018 were not satisfactory.

MODIBBO ADAMA UNIVERSITY OF TECHNOLOGY, YOLA, ADAMAWA STATE

During the periodic checks of the Modibbo Adama University of Technology, Yola, Adamawa State for the year ended 31st December, 2016, the following were observed:

Issue 1: Non-remittance of independent revenue to Consolidated Revenue Fund (CRF) - ₦8,884,010.00

Federal Treasury Circular Ref. No. TRY/A6 & B6/2014 OAGF/CAD/026/V.I/218 dated 20th November, 2012 requires that all revenue including interest earned on accounts should be remitted promptly into Consolidated Revenue Fund.

However, it was observed that the sum of ₦8,884,010.00 (Eight million, eight hundred and eighty-four thousand and ten naira) realized from Tender Fees and sales of boarded items by the University, which constitute independent revenue and ought to have been remitted 100%, was not remitted to Consolidated Revenue Fund (CRF).

Risk
None remittance of the sum of ₦8,884,010.00 results to loss of revenue to government.

Recommendation
The Vice Chancellor is required to immediately remit the revenue of ₦8,884,010.00 CRF and particulars of remittance forwarded for my verification.

Issue 2: Non-remittance of tax revenue to government - ₦8,652,870.88

Financial Regulation 234 (i) 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 contracts and actual remittance of same.

During the periodic check, it was observed that 5% VAT and WHT in the sum of ₦8,652,870.88 (Eight million, six hundred and fifty-two thousand, eight hundred and seventy naira, eighty-eight kobo) was deducted from sum of ₦81,927,885.88 (Eighty-one million, nine hundred and twenty-seven thousand, eight hundred and eighty-five naira, eighty-eight kobo) paid to various contractors by the university during year 2016. Evidence of remittance was sought but was not produced.

Risk
Non remittance of tax revenue leads to loss of revenue due to government

Recommendation
The Vice Chancellor is required to immediately remit the tax revenue of ₦8,652,870.88 and particulars of remittance forwarded for my verification. Sanction stated in Section 64 of CITA which provides that "any person who being obliged to deduct any tax under this, fails to deduct or having deducted fails to pay to the Board within 21 days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to a penalty of 10 % per annum of the Tax withheld or not remitted as the case may be in addition to the amount of tax deducted plus interest at the prevailing commercial rate'' should be imposed on the Vice Chancellor.

Issue 3: Payment of unapproved allowances -₦103,836,760.19

Consolidated University Academic Salary Structure (CONUASS) 2007 with National Income and Wages Commission Circular Ref. No. SWC/C/S.302/1 dated 18th January, 2007 and the Tertiary Institutions Salary Structure (CONTISS) 2007 with Circular Reference No. SWC/S/04/S.301/1 of 18th January 2007 provides for specified allowances such as learned society allowance, responsibility allowance, teaching allowance, industrial supervision allowance.

It was observed that staff of the University were double paid as evidenced in sampled payments described as honorarium, earned allowance, excess workload, ratio allowance, responsibility allowance etc., totalling ₦103,836,760.19 (One hundred and three million, eight hundred and thirty-six thousand, seven hundred and sixty naira, nineteen kobo). Evidence of the National Income and Wages Commission's approval for payment of the allowances was not provided.

Risk
This practice results to diversion and loss of funds.

Recommendation
The Vice Chancellor is required to recover the sum of ₦103,836,760 from the staff concerned and remitted to Consolidated Revenue Fund. Evidence of remittance should be forwarded to this office for confirmation.

These observations were communicated to the Vice Chancellor through my Management Letter Ref. No. OAUGF/ERIAD/MAUTECH/VOL.II/004 dated 29/3/2018. Management Response vide letter Ref. No. MAUTECH/VC/ 31/5/2018 was not satisfactory.

FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE

Periodic checks of the Federal College of Education, Obudu, Cross River State for the period January to December, 2016, showed the following:

Issue 1: Misapplication of Funds/Expenditure Without Approval: ₦24,500,000.00

Federal Treasury Circular Ref. No. OAGF/CAD/026/VOLII/465 dated 22nd October, 2008 for implementation of e-payment states that "Hence forth, all employees of the Federal Government of Nigeria must each open an account with a commercial bank into which all payments due to him/her must be paid".

During the periodic check, it was observed that four (4) payments totalling ₦24,500,000.00 (Twenty-four Million, five hundred thousand naira) were made from TETFund Account, which were not in line with the terms of approval on the usage of the fund.

It was further observed that ₦3,500,000.00 (three Million, five hundred thousand naira) out of the ₦24,500,000.00 was for Honoraria and Sitting allowances for Officials of the College but instead of crediting the beneficiaries' bank account directly, Management transferred the amount to one person's bank account for onward disbursement to the beneficiaries.

We found that the payments were made without raising payment vouchers as required by 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. Hence, these payments cannot be accepted as valid charges against public funds.

Risk

- Misapplication of funds.
- The transfer of money into a single individual's account could deny the true beneficiaries of their entitlements.
- Possible misappropriation of public funds

Recommendation

The Provost should be sanctioned in line with Financial Regulation 3106 which states that "A public officer who makes an irregular payment from public funds, shall be given 21 days' notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule".

Issue 2: Irregular payment of salaries - ₦15,290,493.57

The Federal Government Circular Ref. No. SWC/S/04S.446/T2/85 dated August 27, 2014, formally withdrew the payment of salaries of teaching and none teaching staff of primary and secondary schools owned by Federal Tertiary Institutions.

However, we observed that the College paid salaries of its Staff School amounting to ₦15,290,493.57 (Fifteen million, two hundred and ninety thousand, four hundred and ninety-three naira, and fifty-seven kobo) in disregard to the Circular.

Risk

Abuse and mismanagement of public fund.

Recommendation

Sanctions contained in Financial Regulation 3106 should be imposed on the Provost.

Issue 3: Payment vouchers not presented for audit

Financial Regulation 110 provides that by virtue of the responsibilities and functions of the Auditor General or his representatives shall, at all reasonable times, have free access to books of account of all MDAs and other arms of government or units. Contrary to the above requirement, payment vouchers for several payments recorded in the Cash book, amounting to ₦15,572,861.09 (Fifteen million, five hundred and seventy-two thousand, eight hundred and sixty-one naira, nine kobo) were not presented during the periodic checks, making it difficult to verify the

purpose and adequacy of the payments. I cannot accept the payment as a legitimate charge against public fund.

Risk
Non-provision of the payment vouchers implies that the payments may not have been made in the best public interest-misappropriation.

Recommendation
Sanctions contained in Financial Regulation 3106 should be imposed on the Provost.

Issue 4: Granting of cash advance above limit- ₦38,322,670.00

Federal Treasury Circular Ref. No. TRY/A2&B2/2013 OAGF/CAD/026/V.1/188 of 9th April, 2013, requires all local procurement of stores and services costing above ₦200,000.00 to be made through award of contracts.

It was observed that members of staff of the College were granted cash advances in defiance of the extant Treasury Circular amounting to ₦38,322,670.00 (Thirty-eight million, three hundred and twenty-two thousand, six hundred and seventy naira) for procurement of goods and services.

Apart from diverting staff attention from their routine work, revenue that would have accrued from 5% VAT and WHT in the sum of ₦3,832,267.00 was lost.

Risk
Loss of tax revenue.

Recommendation
The Provost is required to recover the 5% VAT and WHT in the sum of ₦3,832,267.00 to CRF, occasioned by the violation of the above Circular.
Sanctions provided in Financial Regulations 3118 and 3124 should also apply.

Issue 5: Loss of motor vehicle

During the review and inspection of vehicles at the College, it was observed that the former Provost of the College, after the expiration of his tenure, left with a Toyota Venza attached to him while he was the Provost, in contravention of the provisions of Federal Circular Ref. No. SGF.19/S.52/V/720 of 20/02/2017 which provides in part that “As part of measures to curb the undesirable practice by Officers, Permanent Secretaries and Chief Executive Officers of MDAs are henceforth to ensure painstaking and strict clearance of retiring officers who should be made to submit all government properties, including motor vehicles, in their custody before their final disengagement from service”.

The Monetization Policy of Government clearly indicates that all vehicles of MDA belong to the pool, and are not expected to be taken away as part of severance package at the expiration of an officer’s appointment.

Risk
Loss to government and may lead the College to incurring additional expenditure to procure same for the incoming/current Provost.

Recommendation
The Provost is required to immediately take necessary action to recover the vehicle and report to my Office for confirmation.

All these observations were communicated to the Provost through my Management Letter Ref. No. OAUGF/ERIAD/FCEO/VOL.I/014 dated 30/4/2018. Management responses to the issues dated 14/8/2018 were not satisfactory.

FEDERAL UNIVERSITY OF LAFIA

During the audit of the Federal University Lafia, for the period ended December 2016, the following were observed:

Issue 1: Payment of unapproved allowances -₦14,340,000.00

Federal Circular Ref. No SWC/S/04/S.167/216 OF 12/02/2004 states that all Federal Parastatals and Agencies which wish to monetize their fringe benefits, should always submit the proposal package to the National Salaries, Income and Wages Commission for necessary evaluation and approval before implementation.

Contrary to the above circulars, it was observed that the University disbursed a total of ₦14,340,000.00 (Fourteen million, three hundred and forty thousand naira) to the Principal Officers for lodge maintenance, security vote, fuel, newspaper etc., without evidence of approval by the National Salaries, Income and Wages Commission.

It was also observed that the sum of ₦11,136,000.00 (Eleven million, one hundred and thirty-six thousand naira) was disbursed as sitting allowance to Members of Tenders Board for meetings held during normal course of duty.

Members of Tenders Board are employees of Federal Government on monthly payroll. The meetings of Tender Board are part of the functions for being heads of Department as stipulated in the Public Procurement Act 2007. Payment of allowances for such meetings has no provision in the extant rules.

Risk
Depletion of IGR and denial of the opportunity of funds for relevant infrastructures, and loss of funds

Recommendation
The Vice Chancellor should be sanctioned in line with Financial Regulation 3106 which states that “A public officer who makes an irregular payment from public funds, shall be given 21 days’ notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule”.

Issue 2: Refund for purchase of diesel without evidence of supply and utilization- ₦7,070,624.00.

Financial Regulation 2106 states that "Every officer charged with responsibility as defined in Financial Regulations 2402 and 2403 will ensure that proper stores ledgers are maintained to record all receipts and issues from stores."

It was observed that a total of ₦7,070,624.00 (Seven million, and seventy thousand, six hundred and twenty-four naira) was disbursed through a staff private bank account as refund for purchased of diesel. The store unit of the University could not provide records of Store Receipt Voucher (SRV) as well as Requisition Note and Store Issued Voucher (SIV) required for on the spot verification.

Non-availability of adequate records of delivery and requisition from the acclaimed user's department creates doubt about the payment that the items of stores were not purchased and the possibility of items of store being diverted into private use.

Risk
Loss of public funds.

Recommendation
The Vice Chancellor is required to account for the sum of ₦7,070,624.00.

Provisions of Financial Regulation 4106 should also be imposed on the Vice Chancellor.

Issue 3: Non retirement of cash advance granted to staff- ₦11,446,277.79

Financial Regulation 1011 provides that imprests/advances granted shall be retired on or before the 31st December of the financial year they are granted**.**

Contrary to the above requirement, a total of ₦11,446,277.79 **(**Eleven million, four hundred and forty-six thousand, two hundred and seventy-seven naira and seventy-nine kobo) granted as cash advance to staff were still unretired as at 31st December 2016.

Risk
Amount of ₦11,446,277.79 may have been misappropriated hence not yet accounted for.

Recommendation
The Vice Chancellor and the officers involved should be sanctioned in line with Financial Regulations 3118 and 3124.

Issue 4: Loss of two (2) motor Vehicles

It was observed during inspection of Motor vehicles that two of the University's Motor vehicles were taken away by the former Vice Chancellor against the provisions of Federal Circular Ref. No. SGF.19/S.52/V/720 of 20/02/2017 which provides in part that " As part of measures to curb the undesirable practice by Officers, Permanent Secretaries and Chief Executive Officers of MDAs are

henceforth to ensure painstaking and strict clearance of retiring officers who should be made to submit all government properties, including motor vehicles, in their custody before their final disengagement from service".

The Monetization Policy of Government clearly indicates that all vehicles of MDA belong to the pool, and are not expected to be taken away as part of severance package at the expiration of an officer's appointment.

Risk
Loss to government and may lead the University to incurring additional expenditure to procure same for the incoming/current Vice Chancellor.

Recommendation
The Vice Chancellor is required to immediately take necessary action to recover the two (2) vehicles and report to my Office for appropriate confirmation.

All these observations were communicated to the Vice Chancellor through my Management Letter Ref. No. OAUGF/ERIAD/FUL/VOL.I/007 dated 17/12/2017. However, no response was received.

UNIVERSITY OF ILORIN, KWARA STATE

During the periodic checks of University of Ilorin, Kwara State, for the period ended December 2016, the following were observed.

Issue 1: Payment of irregular salaries/allowances -₦513,923,209.57

Federal Circular Ref. No SWC/S/04/S.167/216 OF 12/02/2004 which states that all Federal Parastatals and Agencies which wish to monetize their fringe benefits, should always submit the proposal package to the National Salaries, Income and Wages commission for necessary evaluation and approval before implementation.

During the review of payroll and other personnel records of the University, the following irregularities totalling ₦513,923,209.57 (Five hundred and thirteen million, nine hundred and twenty-three thousand, two hundred and nine naira, fifty-seven kobo) were observed:

i. Double payment of Field Trip Allowance - ₦279,403,844.40

Field Trip Allowance is one of the allowances consolidated in arriving at the Consolidated University Academic Salary Structure (CONUASS) 2007 with Circular Reference No. SWC/S/04/S.301/1 of 18th January 2007 and the Consolidated Tertiary Institution Salary Structure (CONTISS) 2007 with Circular Reference No. SWC/S/04/S.301/1 of 18th January 2007. However, the University paid this same allowance to all staff on a monthly basis, in addition to the consolidated salary, which resulted in overpayment in staff salaries totalling ₦279,403,844.40 in 2016.

ii. Payment of Monthly Hazard Allowance - ₦115,576,595.00

We observed that Hazard allowance amounting to ₦115,576,595.00 was paid to all staff on a monthly basis without evidence of approval from the National Salaries, Income and Wages Commission.

iii. Payment of Monthly Responsibility Allowance - ₦108,468,526.90

The University paid monthly responsibility allowance to Principal officers, Unit Heads, and Heads of Departments to the tune of ₦108,468,526.90 without approval from the National Salaries, Income and Wages Commission.

iv. Overpayment of Vice-Chancellor's Emoluments - ₦6,209,951.08

The Vice-Chancellor was paid Teaching allowance, Call-duty allowance, Clinical allowance, Specialist allowance and field trip allowance in addition to the basic salary and allowances provided in "the certain Public and Judicial Office Holders" (Salaries and allowances, Etc.) Amendment Act, 2008 which indicates the entitlements of the Vice-Chancellor as a political office Holder and Chief Executive of a Federal Government Institution. The payment of these allowances resulted in overpayment of the Vice-Chancellor's in 2016 by ₦6,209,951.08.

v. Continued Payment of Vice-Chancellor's Salary to A Former Vice-Chancellor of the University - ₦3,857,070.69

A former Vice-Chancellor was paid the salary and allowances of a Vice-Chancellor despite the expiration of his term of office, instead of the salary and allowances of a CONUASS 07 step 10 officer applicable to the most senior academic staff as stated in the Consolidated University Academic Salary Structure (CONUASS II) which is the salary scale the former Vice-Chancellor ought to have reverted to, after the completion of his term of office. This result in overpayment of emoluments totalling ₦3,857,070.69 from January to September 2016.

vi. Continued Payment of Registrar's Salary to a former Registrar of the University- ₦407,221.50

A former Registrar of the University was paid the salary and allowances of a Registrar despite the expiration of her term of office, instead of reverting to the correct salary of CONTISS 15 step 9 (Consolidated Tertiary Institutions Salary II). This also result in an overpayment of emoluments totalling ₦407,221.50 from January to June 2016.

The above payments amount to irregular payments in the sum of ₦513,923,209.57 from the Personnel vote, since there was no Authority backing the payments. I cannot accept the expenditure as legitimate charge against public funds.

Risk

The payment of these salaries and allowances depleted the amount available for the payment of regular salaries and allowances, and loss of public funds.

Recommendation

No satisfactory response was received. Therefore, in line with financial regulation 3106, the Vice Chancellor is required to recover the irregular salaries and allowances in the sum of ₦513,923,209.57 to CRF and evidence forwarded for my confirmation.

Issue 2: Payment of mobilization fee above the prescribed 15% - ₦78,507,792.56

Section.35(1) of the Public Procurement Act 2007 provides that all mobilization fee of not more than 15% supported by an unconditional bank guarantee or insurance bond may be paid to a supplier or contractor.

Examination of payment vouchers and other contract documents however revealed that mobilization fees of about 35%, 70% and an instance of 85% were made to various contractors for the supply of equipment and machineries totalling ₦78,507,792.56 (Seventy- eight million, five hundred and seven thousand, seven hundred and ninety-two naira, fifty-six kobo).

Risk

The above action exposes public funds to avoidable risk of loss should the contract is abandoned by the contractor.

Recommendation

Response from the Management was not satisfactory, hence appropriate sanctions as contained in section 58 of the procurement Act 2007 should be imposed on the Vice Chancellor or the Officer who approved the payments.

Issue 3: Abuse of cash advance -₦24,859,874.39

Federal Treasury Circular Ref. No Try/A2&B2/2009 OAGF/CAD/026/V states that all Accounting Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made through award of contract.

It was observed that the University granted purchase advances in excess of the ₦200,000.00 totalling ₦24,859,874.39 (Twenty-four million, eight hundred and fifty-nine thousand, eight hundred and seventy-four naira, thirty nine kobo) to staff for purchase of store items and to execute projects that should have been procured or executed through award of contracts.

Risk

The act exposes staff to theft or collusion with suppliers, considering the amount involved. Government is also denied revenue in the form of 5% VAT and WH taxes in the sum of ₦2,485,987.44.

Recommendation

The Vice Chancellor is required to recover the lost revenue in the sum of ₦2,485,987.44 to CRF occasioned by his failure to comply with the above Treasury Circular.

Issue 3: Payment without attaching necessary particulars to PV ₦58,208,592.69

Financial Regulation 603 state that “All payments vouchers shall contain full particulars of each service such as dates, quantities distances and rates so as to

enable them to be checked without reference to any other documents as they will invariably be supported with relevant documents such as local purchase orders, invoice special letter of authority time sheet etc.

However, it was observed that payments in the sum of ₦58,208,592.69 (Fifty- eight million, two hundred and eight thousand, five hundred and ninety-two naira, sixty-nine kobo) were made without attaching relevant supporting documents to authenticate and enable the checking of such vouchers without reference to any other document as required.
Non-attachment of the relevant particular creates doubt whether the funds were used in the best interest of the University.

Risk
Possible misappropriation and payments without authorization.

Recommendation
Management's response failed to address the above issue. Sanctions stipulated in Financial regulation 3106 should be invoked on the Vice Chancellor for violating Financial Regulation 603.

FEDERAL UNIVERSITY, OYE-EKITI, EKITI STATE

During the period check conducted at the Federal University, Oye-Ekiti, Ekiti State, for the period ending 31st December, 2016, the following were observed:

Issue 1: Non-remittance of IGR - ₦24,812,174.73

Finance Circular BO/RVE/12235/259/VII/201 of 11th November, 2011 states that all Federal Agencies/Parastatals should limit their annual budgetary expenditure from internally generated revenue to not more than 75% of their gross revenue, thereafter, heads of agencies are to ensure prompt remittance of their Operating Surplus into the Consolidated Revenue Fund, in line with the provisions of the Fiscal Responsibility Act 2007.

It was observed that the University realized the sum of ₦99,248,698.90 (Ninety- nine million, two hundred and forty-eight thousand, six hundred and ninety-eight naira, ninety kobo) as IGR in year 2016. However, the 25% of ₦99,248,698.90 being ₦24,812,174.73 (Twenty-four million, eight hundred and twelve thousand, one hundred and seventy-four naira, seventy-three kobo) was not remitted to Consolidated Revenue Fund (CRF).

Risk

i. Loss of revenue by the Federal Government.

ii. The Financial statement presented by the University will not show a true and fair view of the total revenue.

Management response to my query that the non-remittance of revenue was due to funding challenges faced by the institution is not tenable.

Recommendation

The Vice Chancellor is required to immediately remit the sum of ₦24,812,174.73 (Twenty-four million, eight hundred and twelve thousand, one hundred and seventy-four naira, seventy-three kobo) being 25% of Internally Generated Revenue (IGR) to Consolidated Revenue Fund (CRF), and the evidence of remittance forwarded to my office for confirmation.

Issue 2 – Irregular Sponsorship for International Academic Training- ₦29,613,025.00

Some staff of the University, still on probation, were sponsored for International Academic Training under TETFUND Academic Sponsorship Programme outside the country, contrary to the guidelines for eligibility for Training under TETFUND Sponsorship. The sum of ₦29,613,025.00 (Twenty-nine million, six hundred and thirteen thousand, twenty-five naira) was committed to training of such unconfirmed staff of the University who were employed in less than two years, and still on probation.

Risk

- The action may lead to loss of fund to the Government as unconfirmed staff being sent on training abroad may elope.

- It also portrays lack of effective internal control system as the selection of this category of staff and their payment went undetected by the internal auditor.

Management response indicating that only one (1) of the staff was confirmed is not tenaable.

Recommendation

The Vice Chancellor was requested to justify the above expenditure incurred without following laid down rules. Appropriate sanctions in line with the TETFund should be invoke on the Vice Chancellor.

Issue 3: Diversion of personnel recoveries to Commercial Bank- N22,200,233.53.

Examination of Personnel Cashbook, GIFMIS budget execution, Budget allocation releases, expenditure incurred, and payroll summary and journals, it was observed that contrary to the provision of circular reference No. TRY/A7 &B7/2015 OAGF/CAD/026/V.II/240 dated 5th October, 2015, the University still maintained some accounts with deposit money banks (DMB).

Scrutiny of the records revealed that the sum of ₦22,200,233.53 (Twenty-two million, two hundred thousand, two hundred and thirty-three naira, fifty-three kobo) being recoveries from Staff Loans and Advances was diverted to FCMB Account Number: 2025420011. Meanwhile, repeated demand for the Bank statements of First City Monument Bank, Account no. 2025420011, was denied.

Risk

Diversion and misappropriation of public funds.

Recommendation
Response from the Management failed to address my query. The Vice Chancellor is required to refund the total of ₦22,200,233.53 to CRF and evidence of refund should be forwarded to my Office for confirmation.

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

During the period check conducted at the Federal University of Technology, Owerri, Imo State, for the period 1st January 2016 to 31st December 2017, the following were observed:

Issue1: Violation of e-Payment Policy - ₦45, 766,200.00

It was observed that the sum of ₦45,766,200.00 (Forty-five million, seven hundred and sixty-six thousand, two hundred naira) meant for several beneficiaries were paid to a particular staff account in a violation of Federal Government Circular Ref. No. TRY/A8/B8/2008 dated 22nd October, 2008, which provides that money should be paid to individual beneficiaries through their private bank accounts. No evidence was provided to show the actual amount finally disbursed to the ultimate beneficiaries.

Risk
Lack of transparency and accountability leading to misappropriation and loss of public funds.

Management response to the query was not satisfactory.

Recommendation
The Vice Chancellor is required to account for the sum of ₦45,766,200.00 meant for various beneficiaries but which was paid into an individual's account.

Issue 2: Abuse and granting of cash advance above the limit -₦70,636,330.00

Review of payment vouchers and other related financial records revealed that purchase advances in excess of ₦200,000.00 limit totalling ₦70,636,330.00 (Seventy million, six hundred and sixty six thousand, three hundred and thirty naira) were granted to officers of the University in violation of Treasury Circular Ref. No. TRY/A2&B2/2009/OAGF/CAD/026/V dated 24th March, 2009 which provides that procurements in excess of ₦200,000.00 should be given as a contract.

Risk
The violation of the Circular result to loss of revenue of ₦7, 063,633.00 to the Federal Government, which would have accrued from 5% WHT and VAT had the contracts were awarded.

Response from the University to the issue was not satisfactory.

Recommendation
The Vice Chancellor is asked to recover the revenue of ₦7,063,633.00 to CRF, and evidence forwarded for my confirmation.

Issue 3: Payments without raising payment vouchers -₦43,543,129.34

Payments totalling ₦43,543,129.34 (Forty three million, five hundred and forty three thousand, one hundred and twenty-nine naira and thirty-four kobo) were made without raising payment vouchers, in violation of Financial Regulation 601 which provides that payment vouchers must be raised before any payment is made.

Included in the above amount was the sum of ₦39,000,000.00 (Thirty-nine million naira) transferred on 30th November, 2015 to the University's Micro Finance Bank for University's convocation. Unfortunately, the disbursements and retirements of the fund by the Bank could not be provided.

I cannot accept payments made without raising vouchers as valid charge against public funds.

Risk
Direct payments without raising of payment vouchers could lead to misapplication and misappropriation and ultimate loss of funds.

Response from the University on the above issue failed to address the issue.

Recommendation
The Vice Chancellor has been requested to account for the sum of ₦43,543,129.34. Also, sanctions stated in financial regulation 3106 should be impose on the Vice Chancellor.

Issue 4: Non-deduction and remittance of tax ₦4,539,258.20

Withholding and Value Added Taxes totalling ₦4,539,258.20 (Four million, five hundred and thirty nine thousand, two hundred and fifty eight naira, and twenty kobo) were not deducted from payments made to contractors for contract sums amounting to ₦45,392,582.00, (Forty five million, three hundred and ninety two thousand, five hundred and eighty two naira) in contravention of Financial Regulation 234 (i) which provides 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.

Risk
Overpayment of the contractors and at the same time, loss of revenue by government

The University's response to the issue was not satisfactory.

Recommendation
Sanctions prescribed in Financial Regulation 234 (ii) (iii) and VAT Act. No. 102 of 1993 should be meted to the Vice Chancellor.

Issue 5: Store Items Not Taken on Charge - ₦63,916,000.00

Examination of sampled paid vouchers revealed that store items valued at ₦63,916,000.00 (Sixty three million, nine hundred and sixteen thousand naira), purchased by staff of the University through cash advances could not be traced to the store in contravention of Financial Regulations 2402 which stipulates that on all payment vouchers for the purchase of stores, the Storekeeper must certify that the stores have been received and taken on charge in the store ledger, quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original Local Purchase Order.

Evidence was sought why store items purportedly purchased were not documented and not found in store but no information was provided.

Since the items were purchased by staff, the 5% VAT and WHT which would have accrued as revenue to government in the sum of ₦6,391,600.00 was also lost.

Risk

- Loss of funds as the purchases could not be accounted for.
- Loss of revenue in the sum of ₦6,391,600.00

Management response to the above issue was not satisfactory

Recommendation

The affected Officer(s) should be compelled to account for the sum of ₦63,916,000.00.
The Vice Chancellor is also required to recover and pay to CRF, the 5% VAT and WHT in the sum of ₦6,391,600.00 and evidence of recovery and remittance forwarded for my confirmation.

Issue 6: Irregular Payment of Severance and other Allowances to VC - ₦14,733,412.00

Examination of payment vouchers showed that the sum of ₦14,733,412.00 (Fourteen million, seven hundred and thirty three thousand, four hundred and twelve naira) was paid to the former Vice Chancellor of the University vide PV. No. 5480 dated 9th June, 2016 as detailed below:

	₦:K
300% severance package	5,775,595.00
Return tickets for V.C. and wife	3,744,310.00
28 days estacode at $600 * ₦198.89	3,341,352.00
Return ticket for sabbatical leave	1,872,155.00
	14,733,412.00

The following irregularities were also observed:

(i) Business class ticket was bought for the wife who was not the Chief Executive of the University.

(ii) Council approval for the package did not contain the 28 days estacode and return ticket for sabbatical leave. There was no evidence of ratification of the approval by the Head of Service of the Federation (HOSF) in line with Public Service Rule that provides that any Condition of Service approved by the Board of a Parastatal should be ratified by the HOSF.

(iv) Besides, the Vice Chancellor also left with two official vehicles which were not in the approved package by the Council.

The above action was against the provisions of Federal Circular Ref. No. SGF.19/S.52/V/720 of 20/02/2017 which provides in part that "As part of measures to curb the undesirable practice by Officers, Permanent Secretaries and Chief Executive Officers of MDAs are henceforth to ensure painstaking and strict clearance of retiring officers who should be made to submit all government properties, including motor vehicles, in their custody before their final disengagement from service".

Risk

Loss of motor vehicles and public funds

Recommendation

Management response to the issues was not satisfactory. Hence the Vice Chancellor is required to recover from the former Vice Chancellor, the return Business Class ticket bought for the wife, the 28 days estacode paid, cost of the return Business Class ticket for Sabbatical leave, and the two cars since they are expenditures illegitimately incurred, and not in the public interest.

Evidence of the recoveries should be forwarded to my Office for confirmation.

Issue 6: – Abuse of Cash advance, and use of Staff to Execute Contract - ₦72,010,780.00

Amounts totaling ₦72,010,780.00 (Seventy two million, ten thousand, and seven hundred and eighty naira) were granted to officers of the University for direct purchases or construction works in excess of ₦200,000.00, in violation of Treasury Circular Ref. No. TRY/A2 & B2/2009/OAGF/CAD /026/V dated 24th March, 2009 which provides that procurement of goods and services in excess of ₦200,000.00 should be made only through contract award.

The 5% VAT and WHT that would have accrued to the federal government as revenue amounting to ₦7,201,078.00 (Seven million, two hundred and one thousand, and seventy eight naira) was lost due to above disregard to the extant Federal Circular.

Risk

i. Staff attention was diverted from routine work to procurement.
ii. Loss of public funds.

Management response to the issue is not tenable.

Recommendation

The Vice Chancellor is required to recover the revenue amounting to ₦7,201,078.00 to CRF. Evidence of recovery and remittance should be forwarded for my confirmation.

Issue 7: Payment of unapproved allowances- ₦244,325,021.26

It was observed from sampled payment vouchers that a total of ₦244,325,021.26 (Two hundred and fourty four million, three hundred and twenty five thousand, twenty one naira, and twenty six kobo) was paid to staff as allowances for Recharge Cards, Council Incentive, Security Shift, Contract Addition Allowances, etc., from Personnel Cost between 2016 and 2017. Documents conveying approval for such payments from Salaries, Incomes and Wages Commission could not be made available during the periodic check.

Risk

Depleting of IGR resulting to loss of public funds.

Response from the University was not satisfactory.

Recommendation

The Vice Chancellor should be sanctioned in line with financial regulation 3106 for making irregular payment not approved by the relevant approving authority.

Issue 8: Non-retirement of Cash advance -₦227,358,678.00

Cash advances totalling ₦227,358,678.00 (Two hundred and twenty seven million, three hundred and fifty eight thousand, six hundred and seventy eight naira) granted between 17th October, 2016 and 9th November, 2017 to some staff of the University were not retired or accounted for as at 31st December, 2017. It was observed that multiple advances were granted to staff without retiring the previous ones, and some advances granted since 2012 were yet to be retired, in violation of 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''.

Risk

Misappropriation, unaccounted and loss of public funds

The response provided by the Management failed to address the issue.

Recommendation

The Vice Chancellor is requested to recover the sum of ₦227,358,678.00 from the affected officers' salaries or entitlements en-bloc, in line with Financial Regulation 1420 and recovery particulars forwarded for my confirmation.

Sanctions stipulated in Financial Regulations 3118 should also apply.

Issue 9: Non-remittance of 25% IGR to CRF -₦748,178,771.25

The sums of ₦1,383,380,359.00 (One billion, three hundred and eighty three million, three hundred and eighty thousand, three hundred and fifty nine naira) and ₦1,609,334,726.00 (One billion, six hundred and nine million, three hundred and thirty four thousand, seven hundred and twenty six naira), totalling ₦2,992,715,085.00 (Two billion, nine hundred and nine two million, seven hundred and fifteen thousand and eighty five naira) were generated as Internally by the University during 2016 and 2017 financial year respectively. However, the mandatory 25% in the sum of ₦748,178,771.25 (Seven hundred and fourty eight thousand, one hundred and seventy eight thousand, seven hundred and seventy

one naira and twenty five kobo) was not remitted to the Consolidated Revenue Fund of the in contravention of Circular Ref No. BO/RVE/12235/259/VII/201 dated 11th November 2011, which requires all Federal Agencies to limit their utilization of Internally Generated Revenue to 75% while the balance of 25% should be remitted to the Consolidated Revenue Fund.

Risk
Loss of revenue to Federal Government.

Recommendation
The Vice Chancellor is required to immediately remit the sum of ₦748,178,771.25 being 25% of the IGR generated for 2016 and 2017 financial years to CRF, having failed to satisfactorily respond to the issue.

Issue 10: Non-presentation of payment vouchers -₦188,768,320.54

Payment vouchers in the sum of ₦188,768,320.54 (One hundred and eighty eight million, seven hundred and sixty eight thousand, three hundred and twenty naira and fifty four kobo) were not presented during the periodic check. All efforts to obtain the payment vouchers were not successful. As a result, it was difficult to form an opinion on the legitimacy of the expenditures incurred on them.

Risk
Diversion, misappropriation and possible loss of public funds.

After the evaluation of the management's response, it was not satisfactory.

Recommendation
The Vice Chancellor is required to account for sum of ₦188,768,320.54.
Sanctions stated in Financial Regulation 3106 should also be imposed.

Issue 11: Payments without supporting documents- ₦1,050,147,245.10

It was observed from sampled payments vouchers in the sum of ₦1,050,147,245.10, (One billion, fifty million, one hundred and fourty seven thousand, two hundred and fourty five naira and ten kobo) that relevant supporting documents such as originating memo, approval for payments, etc., were not attached to the vouchers in violation of Financial Regulation 603 which provides that all vouchers should be supported with such relevant documents so as to enable them to be checked without reference to any other documents.
Expenditures incurred through payment vouchers that are not in compliance with the stated financial regulation will not be accepted as a valid charge against public funds.

Risk
Abuse and misapplication of funds leading to loss.

Response by the university was not satisfactory.

Recommendation
The Vice Chancellor should recover the sum of ₦1,050,147,245.10 to CRF and particulars forwarded for my confirmation.

Issue 12: Illegal takeover of the University's two vehicles

During the periodic check, it was observed that the former Vice Chancellor went away with a new SUV and a Utility Vehicle, together with the particulars of the vehicles. The action is contrary to the Federal Circular Ref. No. SGF.19/S.52/V/720 of 20/02/2017 which provides in part that "As part of measures to curb the undesirable practice by Officers, Permanent Secretaries and Chief Executive Officers of MDAs are henceforth to ensure painstaking and strict clearance of retiring officers who should be made to submit all government properties, including motor vehicles, in their custody before their final disengagement from service".

We sought for evidence of approval and authorization before the takeaway of the vehicles but it was not produced for audit confirmation.

Risk
Loss of motor vehicles-assets

Recommendation
The Vice Chancellor is required to immediately retrieve the vehicles from the former Vice Chancellor. Furnish evidence of recovery for my confirmation.

Issue 13: Payment to contractor for job not done -₦34,252,304.92

Contract for furnishing of the Academic Office Building was awarded to a contractor in the sum of ₦59,751,077.05 (Fifty nine million, seven hundred and fifty one thousand, seventy seven naira and five kobo) on 16th February, 2015 with completion period of 24 weeks. Review of the Project Status Report revealed that the sum of ₦43,812,477.25 (Fourty three million, eight hundred and twelve thousand, four hundred and seventy seven naira and twenty five kobo) representing 73% of the contract sum was already paid to the contractor, even when the level of work done (project achievement) was only 16% valued at ₦9,560,172.33.

It was further observed that after collecting the sum of ₦34,252,304.92 (Thirty three million, two hundred and fifty two thousand, three hundred and four naira, ninety two kobo) being the difference between the actual sum collected of ₦43,812,477.25 and the sum of ₦9,560,172.33 for the 16% of actual work done, the contractor abandoned the contract.

Risk
Loss of public funds.

Recommendation
Response by Management failed to answer the above issue. The Vice Chancellor is required to recover the sum of ₦34,252,304.92 being money paid for work not executed.
Appropriate sanctions as stipulated if Financial Regulation 3104 (iii) should also apply.

FEDERAL POLYTECHNIC NEKEDE, IMO STATE

During the period check conducted at the Federal Polytechnic Nekede, Imo State, for the period January to December, 2017, the following were observed:

Issue 1: Motor vehicle taken Away by the former Rector

It was observed that a Toyota Camry with Registration Number 53A-30FG was taken away by the former Rector of the Institution at the expiration of his tenure. Further scrutiny and inquiry revealed the Council purportedly approved the donation of government vehicle at zero cost to outgoing principal officers. But details and evidence of the acclaimed Council deliberation and approval could not be produced to substantiate the claim.

The above action breaches the provisions of Federal Circular Ref. No. SGF.19/S.52/V/720 of 20/02/2017 which states in part that "As part of measures to curb the undesirable practice by Officers, Permanent Secretaries and Chief Executive Officers of MDAs are henceforth to ensure painstaking and strict clearance of retiring officers who should be made to submit all government properties, including motor vehicles, in their custody before their final disengagement from service".

Risk
Loss to government and may lead the College to incurring additional expenditure to procure same for the incoming Principal Officers.

Management response to the above issue is not tenable.
Recommendation
The Rector is required to recover the Toyota Camry taken away by the former Rector of Federal Polytechnic Nekede immediately, while evidence of recoveries forwarded to my Office for confirmation.

Issue 2: Irregularities in the supply of Diesel -₦23,867,008.00

Review of the procurement, supply and receipt of diesel revealed that diesel (AGO) in the sum of ₦23,867,008.00 (Twenty three million, eight hundred and sixty seven thousand and eight naira) were purportedly purchased by the Polytechnic in January, February and December, 2017 but Goods Received Note (GRN)/Store Receipt Voucher supporting the payment did not emanate from the Store Unit of the Institution; rather the GRN was issued independently by the Bursary Department of the Polytechnic. Table below refers.

Further review showed that there was no record of diesel consumption for the acclaimed purchase.

Supply of Diesel Not Acknowledged by Store Unit

S/N	PURPOSE OF PAYMENT	PV NO.	PV Date	MANDATE NO.	MANDATE DATE	AMOUNT (N)	REMARKS
1	Supply of 32,360.40 litres of Diesel (AGO) to the institution	27	17/10/2017	EP.153	05/12/2017	7,119,288	GRN 0106065 of 10/10/17
2	Supply of 33,000 litres of Diesel at the cost of 228 per litre	40	26/01/2017	Remita Batch 169	20/02/2017	9,504,000	GRN 0106053 of 16/01/17
3	Supply of 32,926 at 220 per litre of diesel (AGO)	110	17/01/2017	Remita Batch 164	30/01/2017	7,243,720	GRN 0106052
						23,867,008.00	

The act negates the tenets of segregation of duty and control since the same Bursary that pays contractor are also in control of the SRV/GRN.

Risk
Weak internal controls leading to misappropriation and loss of funds.

Recommendation
Management response to the issue was not satisfactory, hence sanctions stated in financial regulation 3106 for making irregular payments should be imposed on the Rector.

NATIONAL BUSINESS & TECHNICAL EDUCATION BOARD BENIN CITY

During the periodic check conducted at the National Business and Technical Education Board Benin City, Edo State, for the period 2016 and 2017, the following were observed:

Issue 1: Non submission of Audited Accounts and the Management Report

Financial Regulation 3210(v) states that the Chief Executive Officer shall submit both the Audited Accounts and the Management Report to me not later than 31st May of the following year of account. However, Management of the Board had not submitted its Audited Accounts for the 2015 and 2016 financial years to my Office, as required by law.

Risk
My statutory function of incorporating comments on the Annual Accounts and Management Report of the Board to the Public Accounts Committee of the National Assembly was hindered for these two years.

Recommendation
The Chairman should immediately submit the pending Audited Financial statements for the two years as required by Financial Regulation 3210 (iii) for me to incorporate comments on the Annual Accounts and Management Report of the Board to the Public Accounts Committee of the National Assembly.

Issue 2: Non-attachment of supporting documentation on payment vouchers -₦98,215,863.53

Financial Regulation 603(i) stipulates that "All payment vouchers must contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as Local Purchase Orders, Invoices, Special letters of authority, Time sheets, etc.

However, three (3) payment vouchers in the sum of ₦98,215,863.53 (Ninety-eight million, two hundred and fifteen thousand, eight hundred and sixty-three naira, fifty-three kobo) were raised and paid in May, June and December, 2016 in respect of contract awards to 2 (two) contractors. Further scrutiny of these vouchers revealed that they were not attached with contract agreements, job completion certificates, and other related information to show the level of work done.
I cannot accept such payment as a valid charge against public funds.

Risk
Misapplication of funds.

Management failed to respond to the issue as at the time of finalizing this report in June 2019.

Recommendation
The Executive Secretary is required to account for the sum of ₦98,215,863.53 paid for various services without attaching appropriate particulars.

Issue 3: Non-retirement of cash advances granted to staff -₦7,914,559.20

A total of ₦7,914,559.20 (Seven million, nine hundred and fourteen thousand, five hundred and fifty nine naira, and twenty kobo) was not accounted for as retirement records for cash advances granted to staff were not produced on demand. Some of the cash advances were outstanding for more than a year, and successive cash advances were still granted to such officers when previous advances were not yet retired.

Non-retirement of the advances simply means the fund granted was not utilized for the purposes for which the advances were granted.

Risk
Possible misapplication and loss of funds

Recommendation
The Executive Secretary is required to recover the sum of ₦7,914,559.20 from the staff and forward evidence of recovery to my office for confirmation.

Issue 4: Abuse of Cash Advance -₦11,450,903.00

Federal Circular No. TRY/A2 &B2/2009 of 24th March, 2009 stipulates that Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above N200,000.00 shall be made only through award of contract" in granting of Cash advances.

It was observed during the examination of sampled payment vouchers that an amount of ₦11,450,903.00 (Eleven million, four hundred and fifty thousand, nine hundred and three naira) was granted as cash advances to various officers in excess of approved limit of N200,000.00 for direct purchase of store items and other services. Considering the amount involved, due process could have been followed by giving Local Purchase Order or Job Order to contactors and the relevant taxes would have been deducted.

Risk
Loss of 5% Vat and WHT revenue respectively in the sum of ₦1,145,090.30 by government.

Recommendation
The Executive Secretary is requested to recover to CRF, the revenue of ₦1,145,090.30 and evidence forwarded to my office for confirmation.

These observations were communicated through my Management Letter Ref. No. OAUGF/ERIAD/NABTEB/VOL.II/011 dated 31/10/2018. However, Management did not respond to my query.

TEACHERS REGISTRATION COUNCIL OF NIGERIA (TRCN)

During the periodic check at the Teachers Registration Council of Nigeria for the period January 2016 to December 2017, the following were observed:

Issue 1: Unremitted operating surplus ₦355, 059,967.21

A review of the record of internally generated revenue for the year 2016 and 2017 revealed that a sum of ₦1,420,239,868.85 (One billion, four hundred and twenty million, two hundred and thirty nine thousand, eight hundred and sixty eight naira and eighty five kobo) was generated internally by the Council within the period, out of which a sum of ₦1, 535,000.00 (One million, five hundred and thirty five thousand naira) was Contract registration fee and Tender fees, being independent revenue which was to be remitted 100% to the CRF. Contrary to the provisions of the Finance Circular No. BO/RVE/12235/259/VII/201dated 11th November, 2011 and Treasury Circular No. TRYA10&B10/201, OAGF/CAD/026/VIII/101 dated 22nd November 2016, the Council failed to remit 25% of the Internally generated revenue as provided by the above stated Circular.
Analysis of the revenue records showed that the Internally Generated Revenue (IGR) between January 2016 and December 2017 amounts to ₦1,420,239,868.85 as shown in the Table below.

S/N	REVENUE SOURCES	2017	2016
I	Registration of Teachers/Annual license renewal fees	1,061,585,787.33	303,078,190.33
Ii	Professional Qualified Examinations (9,297 Teachers)	50,741,441.19	
Iii	Sales of Journal/publication	269,000.00	
Iv	Professional Standing Fees	2,480,000.00	
V	Contractors Registration Fees	277,000.00	
Vi	Income from sublet of Office premises	550,000.00	
Vii	Tender fees	1,258,000.00	
Viii	Income from printing staff identity card	450.00	
	Total	**₦1,117,161,678.52**	**₦303,078,190.33**

In accordance with Federal Ministry of Finance Circular, 25% of the Gross Revenue of ₦1,420,239,868.85 which amounts to ₦355,059,967.21 should have been remitted to the Consolidated Revenue Fund (CRF) as the Federal Government's share of the revenue. However, no evidence was produced during the periodic check to show that this amount was remitted, as required by law.

Risk

Federal Government has lost it legitimate revenue to finance it budget

Recommendation

The Executive Secretary is required to remit the sum of ₦355, 059,967.21 to the CRF. Evidence of remittance should be forwarded to my Office for confirmation.

Issue 2: Unexecuted project ₦2,688,000.00

Contract for the Renovation of 4 States Offices at in the sum of ₦42,455,625.25 (Fourty two million, four hundred and fifty five thousand, six hundred and twenty five naira and twenty five kobo) was observed to have been paid on 29th Dec 2017 to 3 contractors that purportedly executed the projects through 4 payment vouchers as shown below:

	Purpose of Payment	Payment Voucher Number	Payment Voucher Date	Mandate Number	Mandate Date	Gross Amount
	Being payment of renovation of state office	TRCN/TSA/TF/12/1606	28/12/2017	502	29/12/2017	9,841,114.50
	Being payment of renovation of state office	TRCN/TSA/TF/12/1618	28/12/2017	502	29/12/2017	8,206,595.25
	Being payment of renovation of state office	TRCN/TSA/TF/12/1600	28/12/2017	502	29/12/2017	14,101,940.00
	Being payment of renovation of state office	TRCN/TSA/TF/12/1603	28/12/2017	502	29/12/2017	10,305,975.50

Further scrutiny of the contracts revealed that the Jos and Kaduna offices were renovated in February 2018 after the money had been paid to the Contractor in December, 2017, contrary to the provision of Financial Regulation 708 which stipulates that on no account should payment be made for service not yet performed or goods not yet supplied.

During the inspections carried out in Jos, it was observed that the specifications itemized in the Bill of Quantity as shown below valued ₦2,688,000.00 (Two million, six hundred and eighty-eight thousand naira) were not executed as at the time of inspection in March 2018.

- Page 3 in the BOQ on items (b), (c), (d), (e) and (f) totalling ₦1,376,600.00.
- Page 4 items (c), (d) and the Boys Quarters column of (f), (b), (c), (d), and (h) amounting to ₦486,400.00.
- Page 5, items (a), (b), (c) and d constituting a total of ₦405,000.00.
- Page 6, item c for sum of ₦420,000.00.

Risk
There could be loss of funds as a result of projects being abandoned or not completed according to specification, thus paying additional funds to get it right.

Responses to the issues vide letter ref. No. TRCN/DFA/OAG/4/II dated 27/10/2018 were not satisfactory.

The TRCN Engineers should visit all the renovated offices to assess the quality of work done while the Director of Procurement who recommended the payments should be held responsible for any shortcomings detected.

Recommendation
The Executive Secretary is required to recover the sum of ₦2, 688,000.00 from the contractor that renovated Jos office for job not done. Evidence of recovery should be forwarded to my Office for verification.

UNIVERSITY OF IBADAN

During the Periodic check at the University of Ibadan, (UI), for the period January to December 2015, the followings were observed:

Issue 1: Under deduction of withholding tax ₦1,915,747.08

Financial Regulation 2009 section 234(i) states that “It is mandatory for Accounting Officers to Ensure full compliance with dual role of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services, contract and actual remittance of same" (ii) "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 of same to Federal Inland Revenue Service by any Ministry/Extra-

Ministerial office shall be recovered . from the statutory allocation of the defaulting Ministry/ Extra-Ministerial Office and other arms of government". Section 235 also 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.

It was observed that taxes deducted from payments made to contractors, suppliers, and consultants were not consistently remitted to the respective tax offices at the time when payments were made, rather it was accumulated and paid in bulk at later dates. Examples of such bulk remittances are listed in the table below:

Evidence of Bulk Remittance of Withholding Tax (WHT) And Value Added Tax (VAT)

S/N	PAYE	DESCRIPTION	PAYMENT VOUCHER	PMT DATE	AMOUNT (N)
1	FIRS	WHT in respect of contractors' various IPCs	CBN/TSA/II/15/156	Oct. 2015	16,971,281.60
2	FIRS	VATS in respects of contractors' various IPOs	CBN/TSA/11/15/157	Oct. 2016	8,278,039.43
3	FIRST	VATs in respects of contractors' various IPCs	CBN/TSA/II/15/158	Nov. 2016	11,437,616.66
TOTAL					**36,686,937.69**

It was also observed from payments totaling ₦36,615,807.99 (Thirty-six million, six hundred and fifteen thousand, eight hundred and seven naira, ninety-nine kobo) to consultants that instead of deducting and remitting the sum of ₦3,661,580.71 being 10% withholding tax, only 4.8% was charged thereby overpaying contractors by the sum of ₦1,915,747.08 (One million, nine hundred and fifteen thousand, seven hundred and forty-seven naira, eight kobo).

In another development, withholding tax in the sum of fifteen million, two hundred and twelve thousand, five hundred and seventy six naira and thirty four kobo (₦15,212,576.34) and value added tax in the sum of nine million, six hundred and sixteen thousand, six hundred sixty eight naira (₦9,616,668.53) totaling ₦24,829,244.87 claimed to have been deducted and remitted lacked the evidence that the payment hit the accounts of Federal Inland Revenue Service and Oyo State Board of Internal Revenue.

Risk

Government was denied the sum of N1,915,747.08 revenue within the 2015 fiscal year.

Response by the management failed to address the above issue.

Recommendation

The Vice Chancellor is required to recover the sum of ₦1, 915,747.08 being outstanding WHT and remit same to the Consolidated Revenue Account while evidence of remittance should be forwarded for my verification. Also, produce

evidence that the sum of ₦15,212,576.34 and ₦9,616,668.53 were duly receipted by the respective tax authorities.

Issue 2: Payment of mobilization fees above 15% ₦83,235,056.45

Public Procurement Act Section 35 (l) and Financial Regulation 2933 states that a mobilization fee of not more than 15% may be paid to a supplier or contractor supported by an unconditional bank guarantee or insurance bond issued by an institution acceptable to the procuring entity. Also, Section 85(2) of the Procurement Act and Section 2438 (ii) of the Financial Regulation 2009, states that "No further payments shall be made to a supplier or contractor who has been paid mobilization fee except on the strength of an Interim Performance certificate (IPC) issued in accordance with the contract agreement".

Contrary to the above requirement, two (2) contracts were awarded where the companies were mobilized with seventy per cent (70%) of the contract sum each as shown in the table below:

DESCRIPTION	CONTRACT SUM ₦	70% MOBILIZATION PAID N	PAYMENT VOUCHER NO./DATE
Advance payment i.r.o procurement of Didactic Automation and Robotic Laboratory Equipment: Control stations, learning system, programming, software and training"	56,000,000.00	39,200,000.00	FBN/NLNG/ 11/15/07 of 13/11/2015
Being advance payment i.r.o contract for the supply of Scanning Election Microscope with EDS and Basic Accessories (TESCAN) for the Faculty of Technology, University of Ibadan-NLNG-Partnership Project	62,907,233.50	44,035,056.45	FBN/NLNG/ 11/15/08 of 16/11/2015
Total		**83,235,056.45**	

It was observed that while the award letters stipulated that the mobilization would be based on 15%, this was later discarded as the Contractor's request for 70% mobilization fee totalling ₦83,235,056.45 (Eighty three million, two hundred and thirty five thousand, fifty six naira, and fourty five kobo) was granted.

Risk

There is the possibility that the contracts will not the properly executed

After the evaluation of response from the University, it was observed not to be satisfactory.

Recommendation

The Vice Chancellor is required to justify the disregard to provisions of Public Procurement Act Section 35 (l) and Financial Regulation 2933 cited above.

Issue 3: Payments without relevant supporting documents ₦54,773,443.62

Financial Regulation 603 requires that all vouchers shall contain full particulars of each service such so as to enable them to be checked without reference to any other documents.
During the examination of sampled payment vouchers, it was observed that payments for the provision of works ranging from servicing, maintenance, replacements, repairs, refurbishing among others and totaling ₦54,773,443.62 (Fifty four million, seven hundred and seventy three thousand, four hundred and fourty three naira, and sixty two kobo) were paid without relevant supporting evidence and certification that the respective services, repairs or works were executed.

There was no evidence of compliance with due process in the award of these contracts such as advert placement, evidence of competitive bidding etc., hence it was difficult to ascertain that these payments were incurred in the interest of the University. Some payments were made especially to the internet service providers of the University without evidence of work done. Some payments made to the internet service providers were observed to be overlapping.

Risk
There is the possibility of double payments for similar job

Response from the Management to the issue did not address the query.

Recommendation
The Vice Chancellor is required to account for the sum of ₦54,773,443.62 which was paid without relevant supporting evidence,

Issue 4: Unaccounted vehicles N50,778,950.00

Section 57(8) & (9) Procurement Act requires among other things that All public officers involved in public procurement and disposal of assets shall maintain the highest standards of ethics in their relationships with persons real or corporate who seek government commence whether as a bidder, supplier, contractor or service provider by developing transparent, honest and professional relationships with such persons.

Review of available records and inspections of some assets of the University revealed that three of the University vehicles listed below could not be produced for verification. Two of these vehicles were said to have been transferred to two retired principal officers but without evidence of proper authorization.

List of University Vehicles Not Produced for Physical Verification

S/N	DESCRIPTION	REGISTRATION NO/ENGINE NO.	COST N	REMARK
1	2014 Toyota Land cruiser VX PET	AKD 738	22,575,000.00	Gift to former Vice Chancellor
2	Toyota Avensis purchased in 2003	No. 50A 100FG	6,403,950.00	Given as Retirement package to Bursar
3	Truck purchased for the Faculty of Technology in partnership with NLNG project		21,800,000.00	Could not be traced to the University assets Registrar.

It was also observed from the inspection that A Toyota Land Cruiser, VX Auto Trans, (2014 Model) with Engine No. 1UR0431921 and Chassis No. JTMHX05J 9E4072508, purchased at the cost of ₦22,575,000.00 (Twenty two million, five hundred and seventy five million naira) vide payment voucher number dated 2nd January 2015 was said to have been given to the former Vice Chancellor of the University as a retirement entitlement. Also, a Toyota Avensis with Registration No.50A 100FG purchased and delivered on May 28th, 2013 at the cost of ₦6,403950.00 (six million, four hundred and three thousand, nine hundred and fifty naira), was said to have been released to the former Bursar. Five days to the end of his tenure.

With the introduction of Federal Government monetization policy, no government official is allowed to be in possession of government vehicles. The practice of disposing vehicles in possession of principal officers to same officers is contrary to Procurement Policy of the Federal Government.

Risk
Government vehicles are converted for personal properties

Response received from the Management failed to address the issue above.
Recommendation
The Vice Chancellor is required to recover the Toyota Land Auto Trans, (2014 Model) released to the former Vice Chancellor while depreciation for the period the vehicle was in his custody should be charged against him.

Issue 5: Store items not taken on ledger charge ₦211,239,255.50

Examination of a sample of payment vouchers revealed that payments made on procured store items totaling ₦211,239,255.50 (Two hundred and eleven million, two hundred and thirty nine thousand, two hundred and fifty five naira, and fifty kobo) were not taken on ledger charge.

It was generally observed that the University does not maintain accurate record of procurements either awarded through contract or Local Purchase Order and Cash Advances. The Good Received Notes/Store Received Vouchers were often merely raised for the purpose of payment, while in many instances they were not attached to paid vouchers (as evidence of actual receipt of goods by the respective Store Officers.

Risk
There is the possibility that some items may be diverted for personal use

Recommendation
Response received, having failed to resolve the issue, the Vice Chancellor is required to account for the sum of ₦211,239,255.50 spent without recourse to the provisions of the financial regulations on stores handling and documentation.

UNIVERSAL BASIC EDUCATION COMMISSION (UBEC), ABUJA.

During the periodic checks at the Universal Basic Education, for the period January to December, 2015, the followings were observed:

Issue 1: Engagement of solicitor without due process ₦7,712,000.00

Federal Circular No SGF/PS/CIR/625/1/1 of 16th July, 2003 provides that approval of the Attorney General of the Federation should be obtained before external solicitors/advocates are hired and legal fees agreed upon for any service rendered.

Contrary to the above Circular, the sum of ₦7,712,000.00 (Seven million, seven hundred and twelve thousand naira) was paid as professional legal fee vide payment voucher number 1149/15 dated 9/6/15 without the consent of the Attorney General of the Federation. Several requests made for the files in order to determine the nature and scope of their services as well as the extent of the financial commitment of the Commission to the legal firm was not granted.

Risk
There is the possibility of engaging unqualified solicitors
The Commission was unable to clarify the issue after evaluation of their response.

Recommendation
The Executive Secretary is required to recover the sum of ₦7,712,000.00 paid without the consent of the Attorney General of the Federation. Forward evidence to my office for verification.

PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD

At Plateau State Universal Basic Education Board, the following observations were made:

Issue 1: Unutilized fund ₦37,200,000.00

Review of available records revealed the net sum of ₦105,960,000.00 (One hundred and five million nine hundred and sixty thousand naira), was paid to a company for procurement of Science Equipment, while withholding tax deduction and 1% Development Levy amounted to the sum of ₦6,840,000.00. The total of ₦112,800,000.00 (One hundred and twelve million, eight hundred thousand naira) (₦105,960,000.00 + ₦6,840,000.00 was therefore expended out of the sum of ₦150,000,000.00 (One hundred and fifty million naira) provided in the summary of Executive Action with a balance of ₦37,200,000.00 (Thirty-seven million, two hundred thousand naira) not utilized.

Risk
There is the possibility that the fund may be misapplied

No response was provided to the query.

Recommendation
The Executive Chairman, Plateau SUBEB is required to account for the unspent balance of ₦37, 200,000.00 and paid to the FGN-UBE Account. The evidence of the refund should be forwarded to me for audit verification.

Issue 2: Irregular debits in the bank statement ₦9,709,989

Financial Regulation 112 requires Accounting Officers to ensure that proper accounts are maintained for all government revenue and expenditure.
Examination of Bank Statement for the FGN Special Intervention Account with ECO Bank revealed that 3 (three) debit entries between January and October amounting to ₦962,007,286.32 (Nine hundred and sixty two million, seven thousand, two hundred and eighty six naira, and thirty two kobo) was not posted into the cash book as there was no payment vouchers in support of the debits.

The transfer of the sum of ₦952,297,297.32 was confirmed in the Bank Statement of the SUBEB Matching Grants Accounts on 30th January 2015, while the purpose of the debits of ₦3,425,173.32 and ₦6,284,815.68 totaling ₦9,709,989.00 (Nine million, seven hundred and nine thousand, nine hundred and eighty nine naira) was not provided, hence it could not be accepted as a genuine charge against public fund.

Risk
The fund may be misapplied.

Recommendation
The Executive Chairman, Plateau SUBEB is required to recover the total of ₦9,709,989.00 back to Government Treasury, while recovery and payment particulars are forwarded for my confirmation.

Issue 3: Unpresented payment vouchers for Audit ₦1,607,007,353.72

Financial Regulation 630 states that if a payment voucher is reported lost, prompt investigation shall be made. It must be established immediately whether payment has been made or whether the cash drawn is still on hand. If a loss or fraud has occurred, action will be taken in accordance with chapter 25 of Financial Regulation 2009. Where the Accounting Officer is satisfied that no loss or fraud has taken place, he will submit a report on the circumstances of the loss of the voucher to the Accountant -General, the report will be accompanied by a copy of the voucher with the following certificate thereon signed by the authorizing officer

Examination of cashbook maintained for FGN 2014 Special Intervention account revealed that thirty-one paid vouchers (31) in the sum of ₦1,607,007,353.72 (One billion, six hundred and seven million, seven thousand, three hundred and fifty-three naira and seventy-two kobo), entered into the cash book were not presented for audit verification. These vouchers were said to be missing.

Risk
There is the possibility that the funds are diverted for personal use

Recommendation
The Executive Chairman, Plateau SUBEB is required to recover the sum of ₦1, 607,007,353.72 back to government Treasury. Evidence should be forwarded to my office for confirmation.

Issue 4: Payment without Advance Payment Guarantee (APG)₦10,341,575.00

Section 35(1) (a) of the Procurement Act 2007 and Financial Regulation 2933(1) prescribed that an unconditional bank guarantee or insurance bond issued by an institution acceptable to a procuring entity shall be a condition for the payment of mobilization fee of not more than 15% of contract value to a contractor or supplier.

It was discovered from review of sample paid vouchers that mobilization fees totaling ₦10,341,575.00 (Ten million three hundred and forty-one thousand, five hundred and seventy-five naira) was paid to various contractors without evidence of Advance Payment Guarantee (APG).

Risk
This exposes public funds to non-performance

Recommendation
The Executive Chairman of Plateau SUBEB and the Tenders Board should be sanctioned in accordance with the provisions of Financial Regulation 3126 which states that 'An Officer of the Bureau or the Procuring Entity who, while performing his procurement duties contravenes any of the offences under the Public Procurement Act shall be liable on conviction to a cumulative punishment of:

(i) A term of imprisonment of not less than 5 (five) calendar years without any option of fine and

(ii) Summary dismissal from Government services.
Evidence of compliance should be forwarded to this office for confirmation.

Issue 5: Violation of e-payment policy ₦70,569,471.00

Federal Treasury Circular TRY/A8 & B8/2008-OAGF/CAD/026 Vol.11/465 of 22/10/08 mandates direct payment to account of actual beneficiary. The E–payment policy requires direct transfers of money without withdrawal of cash or payment through other members of staff accounts.

Examination of payments made from the Teachers Professional Development Programme Account No.503002259 maintained at Fidelity Bank revealed that despite the Federal Government Cashless Policy, the payments totaling ₦51,642,621.00 (Fifty one million, six hundred and fourty two thousand, six hundred and twenty one naira) were made through bank cheques to a staff of SUBEB.

Also, the services rendered, which formed the basis of issuing four cheques totaling ₦18,926,850.00 (Eighteen million, nine hundred and twenty-six thousand, eight hundred and fifty naira) to a staff were not disclosed during the periodic check. No documents were provided for verification during the periodic check. The sum of

₦18,926,850.00 could therefore not be regarded as genuine charges against public fund.

Risk
There is the possibility that the sum of ₦70, 569,471.00 (Seventy million, five hundred and sixty nine thousand, four hundred and seventy one naira) (₦51,642,621.00 + ₦18,926,850.00) might not get to the actual beneficiaries or may be misapplied.

Recommendation

The Executive Chairman of Plateau SUBEB is required to account for the sum of ₦70, 569,471.00 paid to staff without adherence to the e-payment policy of the Federal Government. Evidence of recovery should be provided for my verification.

Issue 6: Unretired advances ₦120,948,000.00

Financial Regulation 1011 states that imprest/advances granted shall be retired on or before the 31st December of the financial year they are granted**.**

Examination of payment vouchers revealed that payments totalling ₦120,948,000.00 (One hundred and twenty million, nine hundred and forty-eight thousand naira) meant for cluster training and development was paid to staff. Components of the training expenses which should have been outsourced or handled by Institutions or qualified consultants for proper handling of the Teachers Professional Development's activities and training were also handled by staff directly. The amount paid to staff remained unretired and unaccounted for as at the time of the periodic check.

Risk
There is the possibility that the funds may not be used for the purpose it was meant for.

Recommendation
The Executive Chairman of Plateau SUBEB is required to account for the sum of ₦120,948,000.00 spent for training without evidence.

Responses to the above issues were not received.

IMO STATE UNIVERSAL BASIC EDUCATION BOARD

At Imo State Universal Basic Education Board, the following observations were made:

Issue 1: Payments without due process ₦482, 560,000.00

Section 35(1) (a) Procurement Act 2007 and Financial Regulation 2933(1) prescribed that an unconditional bank guarantee or insurance bond issued by an

institution acceptable to a procuring entity shall be a condition for the payment of mobilization fee of not more than 15% of contract value to a contractor or supplier.

During the review of payment vouchers for paid fees in 2015, it was observed that eighty per cent (80%) mobilization fees amounting to ₦482,560,000.00 (Four hundred and eighty two million, five hundred and sixty thousand naira) were paid to companies who handled the 2013 and 2014 projects without any advance payment guarantee.

The contracts which were being funded from Matching Grant Account have violated provisions of Procurement Act 2007. This is an evidence that the contractors selected were not financially capable to handling the contracts, an indicator of apparent weakness in the contract award process.

Risk

There is the possibility that the contracts will not be executed according to specification

Recommendation

The Executive Chairman of Imo SUBEB is required to account for the sum of ₦482,560,000.00 paid to companies that are not financially capable contrary to requirements of extant rules.

Issue 2: Unutilised Funds -₦140,774,702.12

During the examination of records and bank statement of account No. 1750034665 maintained with Skye Bank, it was observed that the sum of ₦140,774,754.62 (One hundred and forty million, seven hundred and seventy seven four thousand, seven hundred and fifty-four naira and sixty-two kobo) being unspent balance of project fund since 2015 had remained idle in the Bank as at October 2016. This shows that there was under-utilisation of public funds

RISK

This can lead to delay in project execution as well as creates incidence of fraud.

The Executive Chairman of Imo SUBEB did not respond to my query.

Recommendation

The Executive Chairman is required to account for the sum of ₦140,774,702.12 with accrued bank interest and transferred back to FGN-UBE account to be re-accessed during the subsequent matching grant funding. Evidence of compliance should be forwarded to my office for verification.

KANO STATE SUBEB

During the periodic checks at the Kano State Universal Basic Education Board, the followings were observed:

Issue 1: Award of contracts without due process ₦71,263,000.15

Public procurement Act 2007 section 24(1) provides that all procurements of goods and works by all procuring entities shall be conducted by open competitive bidding.

However, it was observed that various contracts amounting to ₦71,263,000.15 (Seventy one million, two hundred and sixty three thousand and thirteen kobo) were awarded to contractors without evidence of open competitive bidding. There was no evidence of advertisement, transparency and fairness in the selection and award of these contracts.

Risk

The contract may not be properly executed according to specification.

The Board Chairman failed to respond to my query.

Recommendation

The Board Chairman is required to account for the sum of ₦71,263,000.15 contracts awarded without due process.

EBONYI STATE SUBEB

During the periodic checks at Ebonyi state Universal Basic Education Board, the followings were observed:

Issue 1: Award of contracts to unqualified companies ₦569,758,938.00

Part IV Section 16 (6) of the Procurement Act 2007 requires that companies eligible for contract award should possess the necessary professional and technical qualifications, financial capability, equipment and other relevant infrastructure etc.

During the scrutiny of records and documents, it was observed that contracts for the reconstruction and renovation of classrooms totaling ₦569,758,938.00 (Five hundred and sixty nine million, seven hundred and fifty eight thousand, nine hundred and thirty eight naira) were awarded to contractors whose businesses do not align with the contract activity described on the contract award letters.

This practice is against the principles of fairness and transparency built into the procurement act, and casts doubt on the contract award procedure adopted by the Board.

Risk

There is the possibility that the contracts may not be executed according to specifications and value for money will not be achieved.

Recommendation

The Executive Board Chairman of Ebonyi SUBEB is required to account for the sum of ₦569,758,938.00 for reconstruction and renovation contracts to companies with no track records of technical capacity in construction.

The Chairman is to also provide evidence that the quality of work done by these contractors were not compromised.

Issue 2: **Store items not taken on ledger charge ₦10,123,892.46**

Financial Regulation 2402 stipulates that the Storekeeper must certify that the stores have been received and taken on charge in the stores ledger, quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original LPO.

It was observed that the sum of ₦10,123,892.46 (Ten Million, one hundred and twenty three thousand, eight hundred and ninety two naira, fourty six kobo) being payments for the supplies of store items were not charged to store as there were no Store Received Vouchers (SRV) attached to the vouchers, contrary to Financial Regulation 2405 which requires that the store receipt voucher "shall be issued in triplicate". Thus, compromising inventory control and exposing the stores to untraceable theft and avoidable loss of public funds.

Risk
There is the possibility that the items may not be purchased or diverted for personal use

Executive Board Chairman of Ebonyi SUBEB did not respond to the issues above.

Recommendation
The Board Chairman is required to account for the sum of ₦10,123,892.46 paid for items not taken on ledger charge.

GOMBE STATE UNIVERSAL BASIC EDUCATION BOARD

During the periodic checks at Gombe state Universal Basic Education Board, the followings were observed:

Issue 1: Violation of e-payment policy ₦31,822,600.00

The E-payment policy of the government as stipulated in Federal Treasury Circular TRY/A8 & B8/2008-OAGF/CAD/026 Vol.11/465 of 22/10/08 mandates direct payment to account of actual beneficiary. The E– payment policy requires direct transfers of money without withdrawal of cash or payment through other members of staff accounts.

A sample selection of paid vouchers from Teachers' Professional Development Fund revealed some irregular disbursement of fund to third parties in the sum of ₦31,822,600.00. Some of these payments are for staff allowances, Chairmen and Board Members which should have been paid directly to staff accounts but were paid through third parties.

There was no evidence of onward disbursement of these claims by the payee to the acclaimed beneficiaries as evidence of acknowledgement by these purported beneficiaries was not produced for Audit.
These claims are regarded as fictitious

Risk
There is the possibility that the acclaimed beneficiaries could have been shortchanged in these payments.

Recommendation
The Executive Board Chairman of Gombe SUBEB is required to account for the sum of ₦31, 822,600.00 for violating the e-payment policy of the Federal Government.

Issue 2: Cash advance above N200,000.00 - ₦41,277,983.00

Federal Treasury Circular Ref. No Try/A2&B2/2009 OAGF/CAD/026/V requires that all Accounting Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made through award of contract.

It was observed that the Board granted cash advances amounting to ₦41,277,983.00 to staff for the purchase of materials and other expenses, press coverage etc. which should have been contracted out were granted to staff as non-personal instead of awarding contracts.

Additionally, government is being denied of its revenue in the form of taxes that would have accrued, had the procurement been contracted out.

Risk
There is the possibility that the funds could be diverted for personal use.

Recommendation
The Executive Board Chairman of Gombe SUBEB is required to account for the sum of ₦41, 277,983.00 paid to the individual staff against extant rules.

The observations were communicated to the Executive Board Chairman of Gombe SUBEB in my Management Letter Ref. No. OAUGF/ERIAD/DA.COR/VOL.1/5 dated 27/07/2017. His responses to the issues vide letter ref. No. UBEC/FA/OAGF/135/VOL.133/25 dated 9/09/2017 were however not satisfactory.

FEDERAL COLLEGE OF EDUCATION (TECHNICAL), UMUNZE, ANAMBRA STATE

During the periodic checks of the Federal College of Education (Technical), Umunze, Anambra state, for the period January 2016 – December 2017, the following were observed:

Issue 1: Lack of Due Process in the award of Contracts - ₦117,090,828.82

PART VI, Section 24 (i) of the Public Procurement Act, 2007 required that except as provided by this Act, all procurements of goods and works by all procuring entities shall be conducted by open competitive bidding.

However, contracts valued ₦117,090,828.82 were awarded without evidence of compliance with the above cited requirements. Request for the relevant contract files were not produced during the periodic check despite repeated demand.

Scrutiny of the payment records further showed that the eight contracts were paid between March and December 2017 through 12 payment vouchers but relevant supporting documents such as contract Award letters, Agreements, Acceptance letter, etc., as required by financial regulation 603 (i).

Risk

The above none compliance with laws lacks transparency and accountability hence, may results to loss of funds.

Recommendation

Sanctions stipulated in Financial Regulation 3117(i) should be invoked on the Provost and Tenders Board for violating the above Financial Regulations.

Issue 2: Piecemeal recovery of mobilization fees -₦77,135,922.50

Sections 35 (1) of Part VI of the Public Procurement Act, 2007 which provides that a mobilization fees of not more than 15% may be paid to a supplier or contractor supported by Advance Payment Guarantee (APG). Furthermore, Section 35 (2) states that once a mobilization fee has been paid to any supplier or contractor, no further payment shall be made to a contractor/supplier outside the 15% mobilization fee, except upon a certificate of performance, or a performance bond/guarantee.

Examination of 3 contracts revealed that the College amortized the recovery of mobilization fees totalling ₦77,135,922.50 by deducting only one-third (1/3) of the amount on Valuation Certificate No.1 instead of full recovery of the 15% advance payments from the sum due to the contractors. See Table below for details.

PURPOSE OF PAYMENT	Contract Sum	MOBILIZATION FEE	VALUATION CERTIFICATE 1	AMOUNT RECOVERED AT VALUATION 1. (APG div by 3)	BALANCE OF APG
Contract for the construction of 2 Storey building CBT hall 2	194,891,793.54	29,233,769.03	30,400,167.00	9,744,589.68	**19,489,179.35**
Contract for the construction of 3 floor of academic staff offices	180,026,054.03	27,003,973.51	22,249,004.23	9,001,324.50	**18,002,649.01**
Contract for the construction of 2 Storey building CBT hall 1	139,321,199.50	20,898,179.96	18,629,446.50	2,164,100.00	**18,734,079.96**
TOTAL	**514,239,047.07**	**77,135,922.50**	**71,278,617.73**	**20,910,014.18**	**56,225,908.32**

By amortizing the recovery of the mobilization fee, the College was craftily paying the contractors above what should have been paid to them on subsequent Valuation Certificates.

Risk
Loss of public funds

Recommendation
The Provost is required to recover the balance of ₦56,225,908.32 outstanding against the 3 contractors from their next Valuation Certificate and evidence of recovery furnished for confirmation.

Issue 3: Granting loan to contractors -16,500,000.00

The sum of ₦16,500,000.00 (Sixteen million, five hundred thousand naira) was granted to three (3) different contractors executing TETFUND projects (See table below) between September and December 2017 as loan which was not repaid as at the time of the periodic check in March 2018. This action is contrary requirement of PART VI, Section (35) (2) of the Public Procurement Act, 2007 states that once a mobilization fee has been paid to any supplier or contractor, no further payment shall be made to any contractor/supplier outside the 15% mobilization fee, except upon a certificate of performance, or a performance bond/guarantee.

S/N	DATE	PV NO	PURPOSE AMOUNT	AMOUNT (₦)	REMARK
1	7/11/2017	2808	Being loan for the construction of a Storey building computer-based test CBT Hall 2	5,500,000.00	Not yet refunded
2	17/12/17	3045	Being loan for the construction of 2 Storey building computer-based test CBT Hall 1	2,500,000.00	Not yet refunded
3	12/9/2017	2442	Being payment for the construction of Academic staff office.	8,500,000.00	Not yet refunded
			TOTAL	**₦16,500,000.00**	

We sought for evidence of the Authority upon which the loans were made to the contractors but none was provided.

Risk

- In case of contract abandonment, it will be difficult to recover the amount paid in advance to the contractor without any guarantee.

- There is high risk of Contractor not executing the contract in accordance with specification is high as the College it at their mercy.

Recommendation
The Provost is required to immediately recover the sum of ₦16,500,000.00 being the principal amounts and interest accrued from the contractors to Consolidated Revenue Fund and evidence of recovery and payment forwarded to my Office for confirmation.

The observations were communicated to the Provost through Management Letter Ref. No. OAUGF/ERIAD/CORR. FCE (T) /VOL.I/012 dated 15th March, 2019. Management response to these issues vide Letter Ref. FCE/UMZ/BRY/91/VOL.II/18 of 11th January, 2019 remained unresolved.

FEDERAL POLYTECHNIC, IDAH, KOGI STATE

During the periodic checks of the Federal University Lokoja, Kogi State, for the period January to December, 2017, the following were observed:

Issue 1: Non recovery of Cash Advances -₦100,275,229.08

Federal Government Circular No. TRY/A2 &B2/2009 of 24th March, 2009 and Financial Regulations 1405 and 1420 requires that Accounting Officers should ensure prompt repayment and full recovery of all advances granted to officers.

However, cash advances in the sum of ₦100,275,229.08 (One hundred million, two hundred and seventy five thousand, two hundred and twenty nine naira, and eight kobo) -see below, granted to members of staff between January and December 2017 to enable them execute certain projects or render certain services were not retired as at the time of this periodic check in May 2018.

	₦
Cash Advances	59,766,459.88
Imprests	22,128,785.00
Special Loans	18,379,987.20
Total unretired advance	**₦100,275,229.08**

It was further noted that most of the officers were granted subsequent advances without retiring the previous ones.

It was also observed that the sum of ₦2,252,968.95 out of the unretired cash advances of ₦100,275,228.08 was outstanding against a deceased and Retired Officers.

Risk

Amount may have been misappropriated with the inherent risk of total loss.

Recommendation

(i) The Rector is required to initiate a process to recover and refund to Treasury, the sum the sum of ₦2,252,968.95 outstanding against a deceased and Retired Officers. Actions should be communicated for my confirmation.

(ii) Sanctions stated in Financial Regulations 3118 and 3124 should also apply.

Issue 2: Engagement of External Solicitors/Advocates without approval - ₦16,500,000.00

Federal Government Circular Ref. No. SGF/PS/CIR/625/1 of 16th July, 2003 which states that the approval of the Honourable Attorney-General of the Federation should be obtained before External Solicitors/Advocates are hired, and legal fees agreed upon by Ministries, and their Parastatals/Agencies for any service rendered; and that claims for professional fees, which are to be submitted to the AGF for clearance and approval, should be accompanied by the relevant Letter of Instruction and a Comprehensive Report on the services rendered, supported by relevant copies of process filed (if any) on behalf of the Government were checked.

It was observed that a total of ₦16,500,000.00 (Sixteen million, five hundred thousand naira) was paid as legal fees and other related costs to an External Solicitor on nine (9) payment vouchers between January and October 2017, without the Honourable Attorney-General's prior consent for the engagement and payments of the external Solicitor.

Amounts involved also appeared to be arbitrary, as the basis of determining the fees was not disclosed and the payment vouchers were not produced for scrutiny despite repeated demands.

Risk

- Bias and engagement of unqualified solicitor
- Loss of public fund.

Recommendation

Sanction stated in financial regulation 3106 should be imposed on the Rector.

Issue 3: Misapplication of funds -₦18,489,133.66

Financial Regulation 417 stipulates that Expenditure shall strictly be classified in accordance with the estimate. And votes must be applied only to the purpose for which the money is provided.

Contrary to the above provision, the sum of ₦18,489,133.66 was expended from Personnel account for purposes that are not personnel related. See the table below.

S/N	DATE	PV NO.	DETAILS	AMOUNT ₦	REMARKS
1.	30/6/17	0176	Building	12,000,000.00	PV not produced
2.	2/12/17	0292 A	Security Expense	300,000.00	PV not produced
3.	10/11/17	0261	Cleaning	5,042,000.00	PV not produced
4.	10/11/17	0262	Cleaning	602,499.30	PV not produced
5.	10/11/17	0263		410,000.00	PV not produced
6	31/7/17	0207	Conference	134,634.36	PV not produced
	Total			**₦18,489,133.66**	

We sought for evidence of approved virement, in compliance with Financial Regulations, but none was provided.

Risk

The above none compliance with extant circular, and non availability of evidence of approval for virement results to misapplication of funds.

Recommendation

In line with the above Circular, the payment of the sum of ₦18,489,133.66 is disallowed and sanctions stated in financial regulation 3106 should be imposed on the Rector.

Issue 4: Non submission of Audited Financial Statement

Financial Regulation 3210(v) states that the Chief Executive Officer shall submit both the Audited Account and the Management Report to me not later than 31st May of the following year of Account. However, Management of the Polytechnic failed to submit the Audited Financial Statement and Management Report for the year ended 2017 to my Office. Consequently, my statutory function of incorporating comments on the Audited Accounts and Management Report of the Polytechnic to the Public Accounts Committee of the National Assembly has been delayed and hindered.

Risk

The absence of audited financial statements deprives those charged with governance the timely information on performance and for decision making.

Recommendation

The Chairman should immediately submit the pending Audited Financial statements for the two years as required by Financial Regulation 3210 (iii) for me to incorporate comments on the Annual Accounts and Management Report of the Board to the Public Accounts Committee of the National Assembly.

The observations were communicated to the Rector through Management Letter Ref. No. OAUGF/ERIAD/FPIDAH/VOL.II/002 dated 21st February, 2019. The response to the above issues vide Letter Ref. FPI/B/CONF.52/VOL.II/196 of 12th April, 2019, were not satisfactory.

NATIONAL EXAMINATION COUNCIL (NECO)

During the periodic checks of the National Examination Council (NECO), for the period January to December, 2017, the following were observed:

Issue 1: Non remittance of the mandatory 25% IGR - ₦3,498,463,711.01

Examination of revenue records revealed that a total of ₦13,993,854,844.04 Internally Generated Revenue (IGR) realized between January and December 2017 which the management supposed to remitted the required 25% amounting to ₦3,498,463,711.01 to the Consolidated Revenue Fund (CRF) was not yet remitted, contrary to Finance Circular Ref. No. BO/RVE/12235/259/VII/201 dated 11th

November 2011 which restricts the expenditure of IGR to 75 percent of the gross revenue while 25 percent should be remitted to the CRF.

Treasury Circular Ref. No. TRY/A10&B10/2016 OAGF/CAD/026/VIII/101 of 22nd November 2016, paragraph 3b also requires that all partially-funded Federal Government Agencies /Parastatals to limit their annual budgetary expenditure to no more than 75 percent of their gross revenue, and remit 25 percent to CRF or pay 80 percent operating surplus computed according to the approved template to CRF, whichever is higher.

Risk
Disregard of financial laws and extant regulations which denied government of revenue to the tune of ₦3,498,463,711.01.

Response from the Council was not satisfactory.
Recommendation
The Registrar/Chief Executive Officer is required to remit the 25% IGR to CRF to avoid being sanctioned. Evidence of remittance should be forwarded for my confirmation.

Issue 2: Under Remittance of 25% of Internally Generated Revenue in 2016 - ₦3,189,690,582.50

Treasury Circular Ref. No.TRY/A10&B10/2016 OAGF/CAD/026/VIII/101 of 22nd November 2016, paragraph 3b required all partially-funded Federal Government Agencies/Parastatals to limit their annual budgetary expenditure to no more than 75 percent of their gross revenue, and remit 25 percent to CRF or pay 80 percent operating surplus computed according to the approved template to CRF, whichever is higher.

However, the Council realized a gross internal revenue of ₦13,701,489,314.00 in 2016 but only a sum of ₦235,681,746.00 was remitted to the Consolidated Revenue Fund instead of ₦3,425,372,328.50 being 25% of the total revenue, thereby resulting to under remittance of ₦3,189,690,582.50.

Risk
The above under deduction results to loss of revenue to government.

Recommendation
The Registrar/CEO is required to immediately under remit the sum of ₦3,189,690,582.50 to CRF. Evidence of compliance should be forwarded for my confirmation.

Issue 3: Non-submission of Audited Financial statement

The Council did not submit its audited accounts and management reports for the accounting year 2017 to my Office contrary to Financial Regulation 3210(v) which states that “The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General for the Federation, not later than 31st May of the following year of Account”.

As a result, my responsibilities as enshrined in Financial Regulation 3210 (iii) that the Auditor-General shall incorporate comments on the Annual Accounts and Management Report of the Parastatal to the Public Accounts Committee of the National Assembly was hindered.

Risk

The absence of audited financial statements deprives those charged with governance the timely information on performance and for decision making.

Recommendation

The Registrar/CEO is required to submit seven (7) copies each of the Audited Accounts and the Management Reports of the Council for 2017 and 2018 already in arrears to my Office without further delay.

Issue 4: Violation of Bureau of Public Procurement (BPP) Approved Revised Thresholds – ₦451,962,633.41

Examination of records and documents revealed that the Commission's Tenders Board approved the award of contract for printing of security materials in the sum of ₦451,962,633.00 (Four hundred and fifty one million, nine hundred and sixty two thousand, six hundred and thirty three naira) to a company in March 2017 in contravention of provisions of Federal Government Circular No.SGF/OP/I/S.3/XI/849 of 16th January, 2016 which reiterated the approved revised thresholds for service wide application, for which the Parastatal Tender Board can only exercise authority on works whose value is less than ₦250,000,000.00 (Two hundred and fifty million naira) while any sum above this, is to be referred to the Ministerial Tenders Board for approval.
We sought for the authority for the above approval including the Ministerial approval but none was provided.

Risk

The above unilateral award of contracts without following due process may lead to awarding contracts to unqualified contractors.

Recommendation

The Registrar/CEO should be sanctioned in line with provisions of Financial Regulation 3117.

Issue 5: Payments for Examination Materials without evidence of Supply - ₦7,249,458,443.82

Examination Materials in the sum of ₦7,249,458,443.82 (Seven billion, two hundred and fourty nine million, four hundred and fifty eight thousand, four hundred and fourty three naira, and eighty two kobo) were paid for between January and June 2017 without evidence of receipt of the items into the store. There was no evidence to confirm the receipt of the materials or their usage, thereby contravening Financial Regulation 2402 which requires the Storekeeper to certify that stores purchased have been received and taken on store ledger charge in the store ledger. Financial Regulation 708 states that "On no account should payment be made for services not yet performed or for goods not yet supplied".

Inquiry to verify the true position of the items revealed that a Committee was in charge of the receipt and distribution of the examination materials. However, despite repeated request for documentary evidence in relation to the supply, the Committee failed to produce any document for verification.

Risk

Payment for supplies which were not supplied may result to possible misapplication and loss of funds.

Evaluation of the response revealed that the issued was not addressed.

Recommendation

- The Registrar/ CEO is required to justify the payment of the sum of ₦7,249,458,443.82 for Examination materials.

- The Registrar/ CEO should also be subjected to sanctions stated in Financial Regulation 3104 (iii) which requires 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.

Issue 6: Non-adherence to Due Process in the award of contract ₦6,166,405,407.42

Examination of contracts awarded for the printing of Security and Non- Security Documents valued at ₦6,166,405,407.42 (Six billion, one hundred and sixty six million, four hundred and five thousand, four hundred and seven naira, and fourty two kobo) revealed that the contracts were awarded without compliance with the provisions of PART VI, Section 24 (I) of the Public Procurement Act (PPA) 2017 as amended, which states that except as provided by this Act, all procurements of goods and works by all procuring entities shall be conducted by open competitive bidding.

The following irregularities were also noted.

i. Quotations were not collected from three bidders as required by PPA 2007.

ii. Taxes were not deducted from some of the contract payments.

iii. There was no Technical and Financial evaluation.

iv. Evidence of placement of advertisement was not attached to either payment vouchers or contract files.

v. The amount expended was above the threshold of the Council.

vi. The contracts were split as some contracts were awarded to same contractor with LPO and work order issued on the same date.

Additionally, some contractors winning Lots in serial order depicts abuse of bidding process e.g. a company won Lots 63 to 70, while another company won Lots 45 to 54 and Lots 83 to 90.

Risk

i. Absence of competitive bidding leads to award of contracts to unqualified contractors.

ii. Quality will be compromised.

iii. Recommendation

The Registrar/CEO should be sanctioned in line with provisions of Financial Regulation 3117.

Issue 7: Unapproved International trainings– N38,383,171.00

Federal Government Circular Ref. No HCSF/CSO/HRM/POL.1402/1 dated 22nd January 2015 states that no Ministry, Extra-Ministerial Office, Department, Agency or Parastatal shall send staff outside Nigeria for training, conferences, seminars, workshops, study tours, presentation of papers etc., at Government expense whether or not that Agency draws funds from the Federal Government Budget or meets it financial needs from revenue generated by itself. Consequently, all foreign programs have been restricted except those that are fully funded by the sponsoring/inviting organization.

Financial Regulation 415 also requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted.

Contrary to the above extant laws, the sum of ₦38,383,171.00 were made between January and December 2017 to sponsor some members of staff for training/workshops organized outside the country without requisite approvals.

Risk

i. Value is not derived from the expenditure
ii. Loss of public funds

The response from the Council was not satisfactory.

Recommendation

Sanctions stipulated in Financial Regulation 3106 should be meted to the Registrar/CEO.

Issue 8: Non deduction/Remittance of taxes -₦2,622,204.04

Financial Regulation 234 and 235 requires Accounting Officers to ensure full compliance with the dual role of making provision for WHT and VAT and actual deduction of same, and that deduction for VAT & WHT shall be remitted to Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid.

Contrary to the above provision, WHT and VAT in the sum of ₦2,622,204.04 were not deducted from some contract vouchers before payments were made.

Risk
The contractors were overpaid by ₦2,622,204.04, while the correct revenue which would have accrued to Government was lost.
Recommendation
The Registrar/CEO should be sanctioned in accordance with Financial Regulation 234 (ii) and (iii).

Issue 9: Unaccounted Payments– ₦298,350,232.00

Payments in the sum of ₦298,350,232.00 were made to staff without payment analysis, job specification and schedule, and locations of the assignments. It was observed that the payments were not classified as cash advances, and all effort to establish the purpose of the payment proved abortive as the Commission did not provide such information.
Financial Regulation 415 requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted.

Risk
Payments not accounted for may be misappropriated, resulting to loss of public funds.

Recommendation
Sanctions stipulated in financial regulation 3106 should be meted to the Registrar/CEO.

Issue 10: Violation of e-Payment policy ₦12,300,000.00

Federal Government e-payment policy circular TRY/A8 & B8/2008, OAGF/CAD/026/VOL II/465 of 22nd October 2008 requires that on no account should the Central Pay Office or any Officer collect cash from the bank for the purpose of disbursement to any government official or the public". Similarly, Financial Regulation 632 states that "the use of cheques and cash for payment is hereby prohibited".

However, it was observed that the Council indulged in excessive cash transactions amounting to ₦12,300,000.00 between January and December 2017. Meanwhile, there was no evidence of acknowledgement by the supposed beneficiaries evidencing receipt of the funds from the officers.

Risk
Violation of e-payment policy could lead to defalcation, misapplication and loss of public funds.

Recommendation
Appropriate sanctions as stipulated in financial regulation 3106 should be imposed on the Registrar/CEO.

Issue 11: Splitting of Contract to circumvent approval limit - ₦136,985,423.00

Examination of some contracts awarded in the sum of ₦136,985,423.00 revealed that the awarded contracts exceeded the threshold of the Registrar. Some of the contracts were awarded on the same date and to the same contractor. Payment of the sum of ₦70,173,415.00 for contract awarded to a company for the printing of 2013 NECO certificates (June/July & Nov/Dec) SSCE vide PV No. 0287/17 of 28/12/15 and 2nd payment of ₦66,812,005.00 on PV No. 0288/17 for the same purpose are examples. We sought for evidence of waiver from the registrar to incur the expenditures above limit but was not provided with any.

Risk
Unilateral award of contracts without following due process.

Recommendation
The Registrar/CEO should be sanctioned in line with provisions of Financial Regulation 3117.

The observations were communicated to the Vice Chancellor through Management Letter Ref. No. OAUGF/ERIAD/PC/NECO/VOL.II/23 dated 29th March, 2019. However, Management failed to respond to the issues as at the time of forwarding this Report.

FEDERAL UNIVERSITY BIRNIN-KEBBI, KEBBI STATE

The Periodic Check conducted on the Federal University Birnin-Kebbi, Kebbi State, for the period January 2015 to December 2016, the following were observed:

Issue 1: Questionable Variation in the contract sum to circumvent Approved Threshold – ₦261,998,464.00

During the periodic check, we reviewed the contract for the construction of access road at the University's Main Campus which was awarded to a Contractor at the cost of ₦248,271,624.00, vide award letter referenced FUBK/R/25A/VOL.1/080, dated 7th May 2015 with a completion period of twenty weeks.

It was observed that upon commencement of the contract, a variation of ₦13,726,840.00 was added in the calculation of the amount payable to the contractor. The addition of this variation to the original contract increased the contract sum to the sum of ₦261, 998,464.00, an amount above the approval threshold of the University Tenders Board.

It does appear that the variation to the contract sum was deliberately left out of the initial contract sum of ₦248,271,624.00 in order to keep the contract within the approval limit of the University Tenders Board rather than seeking the Ministerial Tender Board approval.

No justification was provided for this variation, even as the award letter clearly stated that no variation was to be added to the contract sum.

Withholding Tax of ₦12,413,581.20 was not deducted from the contract sum of ₦248,271,624.00 as it was factored in the cost of the project, thus transferring the incidence of tax payment to government.

Risk

- The unsubstantiated variation may be a medium of siphoning public funds.

- There is also the possibility that the University Management may favoured the contractor as transmitting the contract to the Ministerial Tender Board would have resulted in a more objective evaluation and selection of the successful bidder, thus eliminating this one.

Management response failed to address the issue.

Recommendation

The Vice Chancellor is required to recover the sum of ₦12,413,581.20 from the contractor being 5% WHT element added to the Contract price.

The Vice Chancellor and members the University Tenders Board should be sanctioned in line with the provisions of Financial Regulation 3117.

Issue 2: Award of contract to related parties and piece meal recovery of mobilization fees

Two contracts for the construction of Female Hostel Block B at the College of Health Sciences were awarded to companies owned by the same person or group of persons. It was observed from the reference appendices that the contact phone numbers on the documents of the two companies are the same.

Meanwhile, the two companies did not disclose their relationship in accordance with the fundamental principles of procurement as stated in Part IV, Section 8(g) of the Public Procurement Act 2007 which states that "any bidder who fails to submit a statement regarding its dominating or subsidiary relationships with respect to other parties to the proceedings and persons acting on behalf of the procuring entity participating in same proceeding or whom remains in subordinate relationship with other participants to the proceedings", such a bidder may have its bid or tender excluded from any particular procurement proceeding.

The following were also observed:

i. There was no evidence of advertisement and competitive bidding for the contracts in accordance with Section 25 (2) (ii) of the Public Procurement Act, 2007.

ii. The recovery of the Mobilization of ₦44,864,966.64 paid on each contract was being amortized at the rate of 25%, resulting in overpayment to the contractor in excess of actual work done.

iii. The sum of ₦134,574,202.72 (45%) and ₦149,490,497.95 (50%) had respectively been paid on the Male and The Female hostels blocks whereas actual work done was about 35%. This contravenes Section 35 of the Public Procurement Act, 2007 which states that "Once a mobilization fee has been

paid to any supplier or contractor, no contractor, no further payment shall be made to the supplier or contractor without an interim performance certificate issued in accordance with the contract agreement."

Risks

i. Possibility of awarding the two contracts to an ineligible bidder.

ii. By not adopting open competitive bidding, the contracts may have been awarded at a cost higher than required.

iii. Also, piecemeal recovery of mobilization could result in loss of public fund.

Response from the University was not tenable.

Recommendation

The Vice Chancellor is required to fully recover the Mobilization of ₦44,864,966.64 from the contractors from the next payment. The Vice Chancellor should also be sanctioned in line with the provisions of Financial Regulation 3117 and 3126.

Issue 3: Payment for abandoned contract- ₦67,028,049.25

Contract for the construction of a Library Block at the College of Health Sciences was awarded in the contract sum of ₦127,733,520.67, on 17th March, 2015, with a completion period of 24 weeks. During the periodic check in November 2017, we observed that the sum of ₦67,028,049.25, representing 52% of the contract sum had been paid to the contractor. Even though the project was supposed to have been handed over by March 2017, eight (8) months after the completion period, but during physical verification, there was no evidence of work done at the site. The contractor abandoned the contract.

Risk

There was no value for the expenditure incurred on the construction work, hence value for money was not achieved, resulting to loss of public funds

The management response was not satisfactory.

Recommendation

The Vice Chancellor should be meted with appropriate sanctions as stipulated in Financial Regulation 3104.

Issue 4: Payment for work not done -₦17,584,612.50

Contract for the Procurement of Equipment for Video Conferencing, ICT Centre and Physiology Department of the University was awarded to a company in the sum of ₦141,340,500.00 vide award letter referenced FUBK/R/25A/VOL.1/056 of 2nd April 2015.

During the Examination, it was observed that the 15% mobilization of ₦21,201,075.00 paid was not fully recovered in accordance with extant laws. The mobilization recovery was amortized at $33^{1/3}$ %, thereby indirectly providing credit to the contractor to fund the project.

A further payment of ₦33,449,850.52 was made to the contractor on 25th June, 2015, based on an undated interim valuation certificate issued for value of work done of ₦40,516,875.52. The implication of the interim valuation certificate to support the payment of ₦33,449,850.52 without evidence of performance or work done was to circumvent the provision of Section 35 (2) of the Public Procurement Act, 2007 which states that "once a mobilization 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".

Furthermore, only the ICT equipment valued at ₦37,066,312.50 was supplied by the contractor and was received into the Store on 13th July, 2015, through Store Received Voucher (SRV) No. 159. Therefore, supplies were only made after the aggregate payment of ₦54,650,925.00, and leaving a balance of ₦17,584,612.50 with the contractor not yet utilized.

Risk
As a result of the above, loss of public fund could arise because of non-performance after payment has been made to the Contractor.

The response from the Management did not address the issue.

Recommendation
The Vice Chancellor should be meted with appropriate sanctions as stipulated in Financial Regulation 3104.

Issue 5: Award of contract without following due process -₦509,469,337.57

Part VI, Section 24 (1) of the Public Procurement Act 2007 states that "Except as provided by this Act, all procurements of goods and works by all procuring entities shall be conducted by open competitive bidding.

Contrary to the above provision, it was noted that various contracts amounting to ₦509,469,337.57 were awarded without compliance as evidence of open competitive bidding were not provided on request during the audit. The basis for selecting the contractors were not disclosed as necessary tender documents/procedures which include but not limited to advertisement placed for the job, quotations received, evaluation of bids, etc., were not made available on request.

Risks
Contracts may have been awarded at inflated amounts, and not awarded at arm's length transactions. This leads to loss of public funds.

Response from the Management was not satisfactory.

Recommendation
Sanction stipulated in financial regulation 3117 should be imposed on the Vice Chancellor.

Issue 6: Payment of unapproved allowances -₦50,993,125.00

Federal Circular Ref. No SWC/S/04/S.167/216 OF 12/02/2004 which states that all Federal Parastatals and Agencies which wish to monetize their fringe benefits, should always submit the proposal package to the National Salaries, Income and Wages commission for necessary evaluation and approval before implementation.

During the reviewed of the allowances paid to the members of the Governing Council and the Principal Officers of the University, we observed that various allowances in the sum of ₦50,993,125.00 was paid. The following was also observed:

- The University paid a monthly allowance of ₦200,000.00 to the Vice Chancellor as Security Vote, which amounted to ₦4,800,000.00 for 2015 and 2016 financial years.

- Allowances such as incidental/contingency allowance amounting to ₦7,153,125.00 was also paid in addition to approved allowances in 2015 and 2016 financial years.

- The University paid a total of ₦39,040,000.00 in 2015 and 2016 financial years as allowances to the Principal Officers on a monthly basis for wardrobe, lodgment/entertainment, fueling allowance and recharge cards allowance.

Risk
Misappropriation and loss of public funds.

Recommendation
The sanction stipulated in financial regulation 3106 should be imposed on the Vice Chancellor.

Management responses to the above issues vide letter ref. No. FUBK/VC/ADM/033/29 dated 10th May, 2018, did not address the issues.

FEDERAL POLYTECHNIC ILARO, OGUN STATE

During the periodic checks of the Federal Polytechnic Ilaro, Ogun State, the following observations were made:

Issue 1: Non-Deduction of Withholding and Value Added Taxes - ₦5,490,756.63

Withholding and Value Added Taxes totalling ₦5,490,756.63 (Five million, four hundred and ninety thousand, seven hundred and fifty-six naira, sixty-three kobo)

were not deducted from some contract vouchers before payments were effected. The implication is that these contractors were overpaid while the correct revenue which would have accrued to Government was lost. Sample of the taxes are contained in the Table below.

S/N	PAYMENT VOUCHER DATE	PAYMENT VOUCHER NUMBER	PURPOSE OF PAYMENT	AMOUNT	UNDEDUCTED TAXS VAT & WHT 10%
1	19/11/15	179	1 Toyota Camry & Corolla	18,850,000.00	1,885,000.00
2	22/12/15	190	Supply Ashok Leyland passenger Bus	16,905,000.00	1,690,500.00
3	20/1/16	0117/240	10% commission on the review of tax liability of the Polytechnic	12,302,566.34	1,230,256.63
4	3/5/16	0892	Provision of security and cleaning services	5,000,000.00	500,000.00
5	26/10/16	174	Purchase of tractor slather	1,850,000.00	185,000.00
					₦5,490,756.63

This practice violated provisions of Financial Regulations 234 and 235 which state that "Accounting Officers are to ensure full compliance with the dual roles of making provision for WHT and VAT due on supply and services contract and actual remittance of same, and that deduction of VAT & WHT shall be remitted to Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid."

Risks

Contractors may be overpaid while taxes may not be appropriately deducted which may lead to lose of government revenue.

The Rector's response on the issue was not satisfactory

Recommendation

The Accounting Officer is required to recover the sum of ₦5,490,756.63 from the contractors, and forward the evidence of recovery to my Office for verification.

Issue 2 – Misapplication of Personnel Costs -₦27,421,293.89

Expenses amounting to ₦27,421,293.89 (twenty-seven million, four hundred and twenty-one thousand, two hundred and ninety-three naira, eighty-nine kobo) that are not related to Personnel costs such as Part-time allowances, Park and Gardens claims, etc. were charged to the Personnel costs vote. These charges were not part of the approved Personnel budget. Part-time lecturers are on contract arrangement with the Polytechnic and are not budgeted for as staff of the school. The act was perpetuated to reduce the unspent balance of Personnel cost which should have been refunded to the Consolidated Revenue Fund at the end of the fiscal year.

Above results to irregular classification of expenses or charging of expenses to wrong vote could which hampered the true and fair view of the financial statement of the institute. Also, the transparency, fairness and accountability are in doubt

because the funds used for the expenses could have form part of what should have been remitted to the Consolidated Revenue Fund as unspent balance for the year.

Risk
Funds may be misappropriated, which may lead to depletion of government resources.

Recommendation
The Rector is required to account for the sum of ₦27,421,293.89 otherwise sanctions in line with the provisions of FR 3106 should apply.

Issue 3: Irregular engagement of Tax Consultant -₦12,302,566.34

It was observed that the sum of ₦12,302,566.34 (twelve million, three hundred and two thousand, five hundred and sixty-six naira, thirty-four kobo) was paid as consultancy fees in respect of tax negotiation and reconciliation services rendered to the Polytechnic. Engagement of this tax Consultant is considered unnecessary and unwarranted as it is the primary responsibility of the Chief Executives of MDAs to ensure that all statutory deductions from payments due to individuals and corporate bodies are deducted and remitted within the time stipulated by law. The payment of the sum of ₦12,302,566.34 to the consultant for tax negotiation cannot be accepted as a valid charge against public expenditures.

Risk

- This payment results to loss of public funds.

- Due process was not followed in this transaction thereby hindering on the transparency, fairness and accountability of the consultancy fees paid to the consultant to be doubtful.

The Rector was requested to provide explanation for the initial under-deduction of PAYE, WHT and VAT which resulted in the huge tax liabilities for the Polytechnic, otherwise appropriate sanction should be placed on the management of the Institution for negligence.

No appropriate response was received on the issue.

Recommendation
The Rector is required to recover the amount so paid as consultancy fees in the sum of ₦12,302,566.34, while evidence of recovery and payment to CRF is forwarded to my Office for confirmation.

Issue 4: Improper Records on Plate Numbers

A total number of 10 (ten) and 37 (thirty-seven) new and old vehicle plate numbers respectively, were observed to be missing and unaccounted for. The Transport Officer could not provide copies of the delivery notes for the plate numbers issued to the Polytechnic by the Federal Road Safety Commission (FRSC), an indication that records are not properly maintained in respect of the plate numbers received.

Risk

- There is a risk of loss of asset as anybody can just cart away the vehicles.

- It also constitutes security risk as there may be tendency of using the vehicle for illicit businesses

Response from the Rector on the issue was not satisfactory.

Recommendation

The Rector is required to account for the 47 vehicle plate numbers that were not seen.

UNIVERSITY OF UYO, UYO

During the periodic checks of University of Uyo, Uyo, Akwa-Ibom State, the following observations were made:

Issue 1: Unretired Cash Advances-₦11,923,307.00 and Unaccounted Funds ₦3,000,000.00

Several amounts totalling ₦11,923,307.00 were disbursed through 2 staff private bank accounts without evidence of utilization. These disbursements were not accounted for as at the time of the periodic check. The payments were also not classified as cash advances as there was no evidence of utilization and retirement of the funds.

Additionally, a monthly payment of ₦250,000.00 was made to the Vice Chancellor for the upkeep of his lodge. A total of ₦3,000,000.00 was paid to the Vice Chancellor for the year which were not retired. Total of ₦14,923,307.00 paid to the two Officers and the Vice Chancellor remained unaccounted for.

Risk

This could lead to misapplication of funds and the unaccounted funds could be lost.

Recommendation

The Vice Chancellor is required to recover the sum of ₦11,923,307.00 paid into staff private accounts and account for the sum of ₦3,000,000.00 paid for the upkeep of the Vice Chancellor's lodge, failing which he should be sanctioned in accordance with FR 3118.

Issue 2: Non-Release of Accounting Documents and Records for Audit-₦161,189,987.48

Financial Regulation 110 provides that my Office would have free access to books, accounts and information deemed necessary for the performance of my function. However, Personnel Expenditure payment vouchers raised between January and December 2016 for amounts totalling ₦161,189,987.48 (One hundred and sixty one million, one hundred and eighty nine thousand, nine hundred and eighty seven naira, and fourty eight) were not made available for my review during the periodic

check despite repeated demands. Consequently, effective scrutiny could not be carried out on the documents.

Risk
As a result of non-submission of the payment vouchers, the genuineness of the payments could not be substantiated.

Recommendation
The Vice Chancellor is required to account for the outstanding vouchers on Personnel Account totalling ₦161,189,987.48, otherwise sanctions in line with FR 3106.

Issue 3: Non-Deduction of Taxes -₦635,700,792.65

Finance Treasury Circular No. TRY/A1 & B1/2009 OAGF/CAD/026/V/12 dated 19th January, 2009 emphasized on the correct and complete deduction of VAT, WHT and PAYE and remittance of same to the Relevant Tax Authority. Paragraph VI of the Circular states that any violation of the directive will be regarded as gross misconduct and shall attract commensurate disciplinary action.

During the periodic check, it was observed that the Management of the University under-deducted Pay as You Earn (PAYE) Tax totalling ₦635,700,792.65 from staff salaries and emoluments of workers in 2017. Additionally, records of the amounts of PAYE that ought to have been remitted to the relevant Tax Authority were not produced for Audit. As a result, government revenue totalling ₦635,700,792.65 was lost, while staff were overpaid in the same amount.

Risk
This may lead to loss of Government revenues, which will impact on its ability to execute projects that will benefit the citizens.

Recommendation
The Vice Chancellor is required to recover the under deducted tax (PAYE) in the sum of ₦635,700,792.65 and remit to the appropriate State Internal Revenue Board and forward the evidence of recovery and remittance to my Office for verification.

Issue 4: Cash advances granted above limit -₦65,603,633.84

The Federal Government Circular Ref. No. TRY/A3&B3/2012 OAGF/CAD/026/V.1/161 of 21st June, 2012 states that "all Accounting Officers and Officers controlling expenditures are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts".

It was observed that a total of ₦65,603,633.84 was granted to some staff as cash advance to carry out contracts for various works and services between 2016 and 2017. This practice is in disregard of Financial Regulation 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 of the procurement of stores locally." The advances are as follows:

S/N	Date	P.V. No	Particulars	Amount (₦)
1	21/07/16	2522	Renovation of school	21,516,758.95
2	21/07/16	2495	Perimeter fence at Ediene Abak Campus.	18,198,874.89
3	10/12/15	166	Toyota Sienna for Principal Engineer	2,160,000.00
4	-	-	Supply of diesel (AGO)	23,728,000.00
	TOTAL			**65,603,633.84**

The above works and services which should have been contracted out were executed by staff through cash advance, thereby denying government of revenue in form of 5% VAT and WHT in the sum of ₦6,560,363.38.

Furthermore, the Toyota Sienna reported to have been procured could not be confirmed because there was no documentary evidence of receipt of the vehicle in the store and the vehicle was not presented for physical inspection during the periodic check.

Risks

- This may result in loss of revenue to the Federal Government.

- Use of cash advances in place of contracts could lead to misapplication of funds.

Recommendation

The Vice Chancellor is required to account for the supply of Toyota Sienna that was procured and not presented during audit verification.
The Vice Chancellor is also required to recover 5% VAT and WHT in the sum of ₦6,560,363.38 to CRF, and evidence forwarded to my office for confirmation.

Issue 5: Irregular Payment of Honorarium - ₦46,688,389.47

The sum of ₦46,688,389.47 was paid as honorarium to the Management of the University for participating in different management meetings convened by the University. The management unilaterally approved 50% of staff basic salary as honorarium for meetings that held during official hours which ordinarily were meant to be part of their official duties.

The parameter used in determining the rate approved for the amount paid as honorarium was not substantiated thereby making the payments irregular. More so, Honorarium is a payment for appreciation of rendering one's professional service to an organization free of charge. It is not meant for staff performing their normal duties. Staff can be encouraged through payment of overtime allowance on extra work done outside their normal working hours taking cognizance of level of officers who are entitled.

Risk

Unapproved payments may lead to misapplication of funds. It may also result in diversion of public funds.

Recommendation
The Vice Chancellor is required to recover the sum of ₦46,688,389.47 from the affected Officers. The management should exercise due economy in all expenditures as required by FR 415 forthwith.

Issue 6: Store Items not Taken on Store Charge -₦47,708,377.69

Financial Regulation 2402 requires Storekeepers to certify that the stores purchased have been received and taken on ledger charge in the store ledger before payment. However, Store items worth ₦47,708,377.69 were procured between 2016 and 2017 without evidence of receipt of the items into the store, hence the receipt of the stores or their usage could not be confirmed. The practice also violates the provision of Financial Regulation 708 which states that "on no account should payment be made for goods not yet supplied."

Risk
This may result in loss of assets through diversion for personal use. It may also lead to loss of government funds.

Recommendation
The Vice Chancellor is required to account for the sum of ₦47,708,377.69 otherwise, he should be sanctioned in line with the provisions of FR 3106 and the Store Keeper should be sanctioned in line with FR 3107.

Issue 7: Unapproved international trainings - ₦20,294,773.00

The sum of ₦20,294,773.00 was used to sponsor staff for training, workshops, conferences, etc. organized outside the country, without evidence of approvals contrary to provisions of circular Ref. No HCSF/CSO/HRM/POL.1402/1 dated 22nd January 2015. The circular states that "no Ministry, Extra-Ministerial Office, Department, Agency or parastatal shall send staff outside Nigeria for training, conferences, seminars, workshops, study tours, presentation of papers, etc, at government expense whether or not that Agency draws funds from the Federal Government Budget or meets its financial needs from revenue generated by itself. Therefore, all foreign programmes have been restricted except those that are fully funded by the sponsoring/inviting organization.

Risk
The non-compliance with extant circulars or laws may result to misapplication and loss of public funds.

Recommendation
The Vice Chancellor is required to justify the payment of the sum of ₦20,294,773.00 for International Trainings without seeking proper authorization otherwise, sanctions in line with the provisions of FR 3129 should be applied.

Issue 8: Payment of unauthorized overtime allowances-₦38,187,677.81

The management of the University paid the sum of ₦38,187,677.81 to members of staff in 2016 fiscal year as overtime allowances without evidence of work done**.** The payments were also made on separate payment vouchers instead of paying them

along with salaries of the officers, in accordance with extant rules and regulations. The nature of duties performed during the period were not stated. Overtime register was not maintained by the University as statutorily required (PSR 130116-130120). Furthermore, evidence of actual receipt of the allowances by the beneficiaries was not produced for Audit. The basis of computation of the overtime allowance due to each Officer could also not be ascertained. As the grade level of benefiting staff were not indicated in the schedules attached, it was difficult to determine whether those paid were entitled to it or not.

The payment of overtime allowance of ₦38,187,677.81 violates provisions of financial regulation **603**(i) which provides that "all vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc."

Risk
Irregular payments of overtime allowances may lead to misapplication of funds

Recommendation
The Vice Chancellor is required to account for the payment of ₦38,187,677.81 made to staff as overtime allowances otherwise, he should be sanctioned in line with the provisions of FR 3129.

Issue 9: Additional Costs arising from Failure to Deduct & Remit Tax - ₦10,000,000.00

The sum of ₦10,000,000.00 (Ten million naira) was paid vide payment voucher no.1828 of 25/05/2016 as PAYDIRECT for PAYE liability to Akwa Ibom state government as fine resulting from failure of the University to remit PAYE deductions of staff for year 2013. From the approval memo, it was stated that the University was sued in the Revenue Court of Akwa Ibom state for failure/refusal to remit the sum of ₦196,896,485.14 only being Pay As You Earn (PAYE) Tax of her staff plus 10% cost of the sum totalling ₦216,586,133.65. The copy of the tax liability issued by the State Internal Revenue Board was not produced despite repeated demands.

The University's Tax Consultants in a letter dated 15th March, 2016 to the Internal Revenue Service, pleaded that the matter be settled out of court. The consultants further advised the University to make payments of ₦50,000,000.00 and ₦5,000,000.00 to the State Internal Revenue Service and its Firm respectively.

The above non-compliance with provisions of financial regulation 235 which stipulates 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" resulted in the University incurring avoidable expenditures such as fines, consultancy charges, which would have been saved for the University.

Risk
Failure to deduct and remit appropriate taxes to the tax authorities may result in loss of funds that may have been used to implement programs and projects for the University.

Recommendation
The Vice Chancellor is required to account for the sum of ₦196,896,485.14 being PAYE tax deducted in 2013 financial year but not remitted.

Issue 10: Unbudgeted Expenditure -₦30,944,563.47
Examination of payment vouchers revealed the disbursement of the sum of ₦30,944,563.47 to staff as allowances for the year 2016 without appropriate approval from National Salaries Income and Wages Commission. The rate used to determine what is due to individual staff was not disclosed for audit verification just as what gave rise to the payment of the allowances could not be ascertained because it was neither budgeted for nor approved for the University's benefit.

Risk
Misappropriation of funds and unbudgeted expenditure leading to loss of public funds.

Recommendation
The Vice Chancellor is required to account for the payment of ₦30,944,563.47 to staff as allowances for the year 2016, failing which he should recover same and forward recovery particulars to my Office for confirmation.

Issue 11: Irregular payment of end-of-tenure package to staff -₦3,219,939.96

Examination of payment voucher no.2517 of 30/06/2016 revealed the former Librarian was paid the sum of ₦3,219,939.96, being one year's Basic Salary as end of Tenure package. From the letter addressed to the Vice Chancellor, the officer attached the Council decision at its 72nd meeting held on Thursday, February 25, 2016 as the authority for the payment. However, the end of tenure package approved by the University Council was not ratified by the National Salaries, Incomes and Wages Commission.

Risk
There may be loss of government funds as the amount was not budgeted for and due process was not followed.

Recommendation
The Vice Chancellor is required to immediately recover the sum of ₦3,219,939.96 from the former Librarian and forward evidence of recovery to my office for confirmation. Furthermore, Management should desist from making further payment of one-year basic salary as end of tenure package until it is approved by the National Salaries, Incomes and Wages Commission.

Issue 12: Payment of salary to over-age staff -₦17,315,912.37
Examination of the Nominal roll and Payroll revealed that 30 academic and 19 non-academic staff above 70 and 65 years of age respectively, were still in the service of the University. The sum of ₦17,315,912.37 was paid as salaries and allowances to the over-age staff from the personnel funds for the period under consideration. There was no evidence to show why the staff were still in the service of the University, their continued retention and subsequent payment of the over-age staff on Federal payroll is therefore, not acceptable as it contravenes extant service rules and regulations.

Risk
Loss of government funds as a result of misapplication of funds.

Recommendation
The Vice Chancellor is required to immediately remove the names of the over-age staff from its nominal roll and payroll and recover the sum of ₦17,315,912.37 paid as salaries and allowances and remit same to the Consolidated Revenue Fund. Evidence of recovery and remittance should be provided for my confirmation.

Issue 13: Payment of Irregular allowance to Management Committee - ₦5,080,000.00

Circular Ref. no. SWC/S/04/S.310/T/65 dated 8th April, 2016 provides payment of sitting allowance only to part-time members of Government Committees, Boards of Federal Agencies, Statutory Corporations and Government owned Companies for a maximum meeting of 4 times

However, it was observed that payments amounting to ₦5,080,000.00 were made as sitting allowance to staff who are members of the Management Committee and other various Committees for different meetings held during normal working hours, contrary to provisions of above extant rules.

Risk
Possible misapplication of funds as there was no evidence of budgetary provision for such an allowance.

Recommendation
The Vice Chancellor is required to produce Federal Government approval authorizing payment of sitting allowance for meetings held by staff of the University with its applicable rates; otherwise the approving officers of the various amounts should be sanctioned according to FR3106.

The observations were communicated to the Vice Chancellor through Management Letter Ref. No. OAUGF/ERIAD/UNIUYO/VOL.II/007 dated 18th February, 2019. The Vice Chancellor did not respond to the above issues as at the time of this report.

NATIONAL COMMISSION FOR COLLEGES OF EDUCATION (NCCE), ABUJA.

During the periodic checks of the National Commission for Colleges of Education, Abuja, the following were observed:

Issue 1: Unretired Cash Advances -₦141,202,558.67

We checked the level of compliance with Financial Regulations 1405 and 1420 which states that Accounting Officers are responsible for the prompt repayment and full recovery of all advances granted to officers.

However, cash advances totalling ₦141,202,558.67 (One hundred and fourty one million, two hundred and two thousand, five hundred and fifty eight naira, and sixty seven kobo) were granted to certain members of staff between January 2016 and December 2017 to enable them make purchases, touring and other official assignments. These cash advances remained unretired several months after the conclusion of the assignments. See table below.

S/N	TYPE OF ADVANCE	PERIOD	OUTSTANDING ₦
i	Purchases	Jan 2016-Dec 2017	11,148,408.00
ii	Others	Jan 2016-Dec 2017	129,039,150.67
Iii	Touring	Feb 2016-Dec 2017	1,015,000.00
		TOTAL	**₦141,202,558.67**

Multiple cash advances were also granted to staff with unretired advances. Furthermore, there were no verifiable evidences to confirm that the advances were actually utilized for the intended purposes as they were yet to be accounted for.

Risks

- The above actions may result to loss of revenue to government in form of taxes.
- The amount may not have been used for the intended purposes, since they are still unaccounted for.

Recommendation

The Executive Secretary is required to recover all the outstanding advances in full, from the emoluments of the defaulting officers immediately and forward recovery particulars to my office for my verification. Failure to do so will attract the sanction of FR 3118.

Furthermore, the practice of granting multiple advances to staff with outstanding unretired advances should be stopped forthwith.

Issue 2: Unpaid Staff Loans

It was observed that amounts totalling ₦33,891,493.11 being Rent advances, Housing loans and Computer loans granted to some staff were not recovered from indebted members of staff since 2016, when the payment of the Commission staff salaries was transferred to IPPIS. See table below:

S/N	TYPE OF LOAN	OUTSTANDING ₦	YEAR OF STOPPAGE
i.	Rent Advances	17,931,794.55	2016
ii	Housing Loans	8,638,926.64	2016
iii	Computer Loans	7,320,771.92	2016
	TOTAL	**₦33,891,493.11**	

Payment of salaries through IPPIS does not warrant stoppage of the recoveries of these loans.

Risk
Loss of government funds due to non-recovery of loans.

No response was received from the Commission.

Recommendation
The Executive Secretary is required to recover all the outstanding amounts from the salaries of the defaulting officers. Modalities of regular recoveries should urgently be worked out and the computed template for the deductions communicated to the IPPIS Office for onward recoveries. My Office should be informed for verification.

Issue 3: Restriction of access to records -₦98,395,984.03

Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Financial Regulation 110 provides that my Office shall have free access to books, accounts and information deemed necessary for the performance of my function.

Contrary to the above provisions, forty-five (45) payment vouchers in the sum of ₦98,395,984.03 (Ninety eight million, three hundred and ninety five thousand, nine hundred and eighty four naira , and three kobo) raised under the Recurrent and Capital expenditure votes during the accounting year were not made available during the periodic check despite repeated demands. The summary of the vouchers not produced is as shown below.

S/N	EXPENDITURE	MISSING PV	AMOUNT ₦
I	Capital	12	24,539,726.96
II	TSA	25	70,394,094.07
III	Over head	8	3,462,163.00
IV	**TOTAL**	**45**	**₦98,395,984.03**

The non-availability of payment vouchers suggests that the sum of ₦98,395,984.03 cannot be verified and therefore cannot be considered a legitimate charge against public funds.

Risk
Lack of transparency and accountability could mean a concealment of misappropriation of funds.

Management of the Commission failed to respond to my query.

Recommendation
The Executive Secretary should account for the sum of ₦98,395,984.03, otherwise he should refund same to the Consolidated Revenue Fund with evidence of refund forwarded to my Office for confirmation.

All these observations have been communicated to the Executive Secretary through Management Letter Ref. No. OAUGF/ERIAD/NCCE/VOL.II/010 dated 15th October, 2018. However, the Commission did not respond to the issues as at this time of reporting.

FEDERAL UNIVERSITY DUTSE, JIGAWA STATE

During the periodic checks of Federal University Dutse, Jigawa State, the following observations were made:

Issue 1: Payment without Payment Voucher - of ₦7,493,260.00

Examination of accounting records showed that a sum of ₦7,493,260.00 (Seven million, four hundred and ninety three thousand, two hundred and sixty naira) was transferred out of TSA Constituency Project Account number: 0330497061083 with the CBN on 31st December, 2016 for which no payment voucher was raised. Furthermore, transfer could not be traced to any account presented by the University during the period under review.

Risk
There could be misappropriation of public funds.

Response from the University Management was not satisfactory.

Recommendation
The Vice Chancellor is required to produce the authority and payment voucher for the transfer of the sum of ₦7,493,260.00 out of Constituency Project Account, failure which he should refund the sum of ₦7,493,260.00 to FGN-TSA and forward evidence of remittance to my Office for confirmation.

Issue 2: Irregular Payment to former Vice Chancellor -₦15,868,917.64

Review of payroll and GIFMIS Personnel Account revealed that the former Vice Chancellor who completed his term in February 2016 and was paid a severance Allowance of ₦2,311,038.00 on the 9th of February, 2016, was still paid the salary of a Vice Chancellor totaling ₦15,868,917.64 (fifteen million, eight hundred and sixty eight thousand, nine hundred and seventeen naira, sixty four kobo) between March 2016 and June 2017 as detailed in the table below.

Summary of monthly Vice Chancellor salary paid the former Vice chancellor after his tenure

MONTH	STAFF NO	GROSS SALARY	DEDUCTION	NET SALARY
Mar-16	SP/RA/001	1,076,174.67	72,036.66	1,004,138.01
Apr-16	SP/RA/001	1,076,174.67	72,036.66	1,004,138.01
May-16	SP/RA/001	1,076,174.67	72,036.66	1,004,138.01
Jun-16	SP/RA/001	1,076,174.67	75,246.43	1,000,928.24
Jul-16	SP/RA/001	1,076,174.67	83,206.67	992,967.99
Aug-16	SP/RA/001	1,076,174.67	87,283.09	988,891.58
Sep-16	SP/RA/001	1,076,174.67	89,283.09	986,891.58
Oct-16	SP/RA/001	1,076,174.67	89,383.09	986,791.58
Nov-16	SP/RA/001	1,076,174.67	87,283.09	988,891.58
Dec-16	SP/RA/001	1,076,174.67	89,283.09	986,891.58

Jan-17	SP/RA/001	1,076,174.67	90,283.09	985,891.58
Feb-17	SP/RA/001	1,076,174.67	89,283.09	986,891.58
Mar-17	SP/RA/001	1,076,174.67	89,383.09	986,791.58
Apr-17	SP/RA/001	1,076,174.67	87,283.09	988,891.58
May-17	SP/RA/001	1,076,174.67	89,283.09	986,891.58
Jun-17	SP/RA/001	1,076,174.67	87,283.09	988,891.58
		₦17,218,794.72	**₦1,349,877.07**	**₦15,868,917.64**

Risks

(i) Overstatement of Personnel Cost by ₦15,868,917.64.

(ii) Loss of revenue to government due to reduction in IGR.

The University failed to respond satisfactorily to my query.

Recommendation

The Vice Chancellor is required to recover the sum of ₦15,868,917.64 and evidence of recovery should be forwarded to this office for confirmation.

Issue 3: Irregular Payment of Allowances - ₦43,960,628.65

During the review of accounting records, it was observed that some irregular payments were made to the Vice Chancellor, internal members of the Governing Council, and other Principal officers totalling ₦43,960,628.65 as shown in the table below. The payment of sitting allowance to Internal council and non-council members is contrary to Circular Ref. No. SWC/S/04/S.310/T/65 dated 8th April, 2016 and Paragraph 2 the Consolidated University Academic Salary Structure II (CONUASS II), Circular with effect from 23rd March, 2011**.**

S/N	Items	₦
1	Irregular entitlements-Lodge Maintenance and Wardrobe Allowance to Principal Officers	12,962,500.00
2	Purchase of Food stuff for Vice Chancellor's lodge	811,210.00
3	Purchase of Diesel and Cooking gas at Principal Officers lodge.	5,844,351.00
4	Procurements of Handset and IPAD for VC, Principal Officers and Finance Officer	1,306,000.00
5	Payment for DSTV Subscriptions for Principal Officers lodge	214,800.00
6	Honorarium	4,543,400.00
7	Payment of council sitting allowance to Public Servants who are Council members and non-Council members	10,181,280.00
8	Irregular payment to Council members	6,531,087.65
9	Payment for courtesy call to Chancellor	1,566,000.00
	Total	**43,960,628.65**

Risk
Depletion of internally-generated revenue which would eventually result in loss of funds to the government.

Response from the University did not address the issue.
Recommendation
The Vice Chancellor is required to recover the sum of ₦43,960,628.65 spent for unapproved allowances and benefits scheduled above. Evidence of recovery and payment to consolidated revenue fund (CRF) should be forwarded to this office for confirmation.

Issue 4: Unremitted Value Added Tax and Withholding Tax -₦6,619,975.09

Examination of sampled accounting records revealed that a sum of ₦849,540.18 being Value Added Tax and Withholding Tax due to the Federal Government and The State Inland Revenue Service was deducted from the payment vouchers but not paid to the respective Revenue Offices. Also, the sum of ₦5,770,434.91 being Value Added Tax and Withholding Tax due to the federal Government and The State inland Revenue Service was neither deducted nor paid to the relevant tax authorities.

Risk
There is a risk of loss of Government revenue.

Response was not satisfactory.
Recommendation
The Vice Chancellor is required to recover all uncollected taxes as well as remit all unpaid taxes as stated all totalling -₦6,619,975.09 to FGN –TSA at the CBN. Evidence of recovery should be forwarded to my office for confirmation.

Issue 5: Unremitted PAYE Taxes -₦20,145,434.36

Examination of payment vouchers and the Cash Book showed that a sum of ₦ 20,145,434.36 (Twenty million, one hundred and fourty five thousand, four hundred and thirty four naira, and thirty six kobo) deducted from staff salary as PAY AS YOU EARN (PAYE) between January and May, 2016 was not remitted to the Jigawa State Board of Inland Revenue, in contravention of Financial Regulation 235. See the table below.

Summary of the unremitted tax deductions

S/N	MONTH	TAX (PAYE)
1	JANUARY	4,102,889.32
2	FEBRUARY	4,029,077.02
3	MARCH	4,030,370.13
4	APRIL	4,026,292.47
5	MAY	3,956,805.42
	TOTAL	**₦ 20,145,434.36**

Risk
There is a risk of loss of Government revenue.

Response was not satisfactory.

Recommendation
The Vice Chancellor is required to remit the sum of ₦20,145,434.36 being PAYE for January to May 2016 to the Jigawa State Board of Inland Revenue and forward the evidence of remittance to my Office for confirmation.

Issue 6: Unauthorised International Travel and lack of supporting documents -₦21,506,776.00

During the review of payments for foreign trips summarized in the table below, it was observed that payments for International Travels amounting to ₦21,506,776.00 were embarked upon without evidence of approval from the Office of the Head of Civil Service of the Federation in contravention of The Office of the Head Civil Service of the Federation Circular Reference No: HCSF/CSO/HRM/ Pol.1402/1 dated 22nd of January, 2015.

It was also observed that copies of international air tickets, letters of invitation, course/workshop fee receipts, etc, were not attached to the payment vouchers, even when payments were described as reimbursement for official trips.

Risk
Possible diversion of funds.

Recommendation
The Vice Chancellor, having failed to respond appropriately to the issue, is required to account for the sum of ₦21,506,776.00 spent on international travel, failing which the amount should be recovered and evidence of recovery forwarded to my office for confirmation.

Issue 7: Purchase without evidence of delivery -₦8,249,600.00

It was discovered that payment for diesel worth ₦8,249,600.00 (Eight million, two hundred and fourty nine thousand, six hundred naira) were made by a memo raised by the cashier and approved by the Bursar for the supposed supplies, but there were no supporting documents attached such as Receipts, Store Receipt Vouchers (SRVs) etc. Hence, the genuineness of the payments could not be ascertained.

Risks
- Possible diversion of funds
- Amount of diesel expenditure could be overstated.

Management response to the issue was not satisfactory.

Recommendation
The Vice Chancellor is hereby required to recover the sum of ₦ 8,249,600.00 paid, failing which the sanctions stated in FR3104 and 3106 should apply.

Issue 8: Violation of Approval Threshold- ₦12,898,648.75 and loss of revenue of ₦1,228,442.74

The Vice Chancellor approved various payments valued at ₦12,898,648.75 as payment to staff for procurements and to execute works without recourse to the approval limit of Accounting Officers in the University. This action contravened the Bureau of Public Procurement (BPP) circular reference No. SGF/OP/I/S.3/VIII/57 of 11th of March, 2009 which approved revised thresholds for service-wide application

Risk
The VAT and WHT due to government in the sum of ₦1,228,442.74 could not be collected and remitted to Relevant Tax Authorities.

The response was not satisfactory.
Recommendation
The Vice Chancellor is required to refund the sum of ₦1,228,442.74 to the FGN - TSA and evidence of compliance should be forwarded to this Office.

Issue 9: Irregular claims of preliminaries and reimbursable expenses by contractors -₦58,059,389.02
Some of the payments made to contractors for TETFUND Projects in 2016 included preliminaries and reimbursable expenses amounting to ₦58,059,389.02 (Fifty eight million, fifty nine thousand, three hundred and eighty nine naira, and two kobo). It was observed that the breakdown of what constitute preliminaries totalling ₦48,222,802.66 (Fourty eight million, two hundred and twenty two thousand, eight hundred and two naira, and sixty six kobo) was not stated by the contractors. Furthermore, the reimbursable expenses were paid without necessary supporting documents such as receipt/bill. Further review of payment vouchers shows that the sum of ₦9,836,586.36 was overpaid as reimbursable expenses in the period under review as against the rate stated in the conditions of engagement and service agreement of consultants, approved by the Federal Government in 1996.

Risk
Misapplication of government funds

Response to the issue I raised was not satisfactory.
Recommendation
The Vice Chancellor is required to recover the sum of ₦58,059,389.02 paid as preliminaries and reimbursable expenses within the period and forward evidence of recovery to my Office for confirmation.

Issue 10: Overpayment to Contractor -₦1,502,381.01
It was observed from examination of payment vouchers that the sum of ₦ 1,502,381.01 as shown below was overpaid to a contractor vide PV dated 10th October 2017 for the construction and furnishing of Post Graduate Hostel.
The payment is analyzed thus:

	₦	₦
Contract Sum		63,100,000.05
Less 5% VAT	3,004,761.91	
5% WHT	3,004,761.91	6,009,523.82

Amount payable	57,090,476.18
Amount paid	58,592,857.19
Overpayment	1,502,381.01

The Vice Chancellor, in his response, stated that the difference was as a result of 2.5% charged as WHT. However, in September 2016 the reduction in WHT rate reverted to 5%.

Risk
The above overpayment may lead to loss of government funds.

Management response to the issue was not satisfactory.

Recommendation
The Vice Chancellor is hereby requested to recover the overpayment of ₦1,502,381.01 from the contractor and remit same to CRF and forward evidence of recovery to my office for confirmation.

FEDERAL UNIVERSITY, LOKOJA, KOGI STATE.

During the periodic checks of the Federal University Lokoja, Kogi State, the following were observed:

Issue 1: Non-remittance of Internally-Generated Revenue -₦61,930,601.95

The sum of ₦61,930,601.95 (Sixty-one million, nine hundred and thirty thousand, six hundred and one naira, ninety-five kobo) being 25% of Internally Generated Revenue (IGR) for 2015 and 2016 (as shown in the table below), was not remitted to the Consolidated Revenue Fund (CRF) in line with the Ministry of Finance Circular BO/RVE/12235/259/VII/201 of 11th November 2011 which provides that all Federal Agencies/Parastatals should limit their annual budgetary expenditure from Internally Generated Revenue to not more than 75% of their gross revenue.

Financial Highlight on Internally Generated Revenue (IGR) for 2015 And 2016

	Total IGR For the Year (₦)	25% To Be Remitted to CRF (₦)
2015	108,466,531.69	27, 116,632.92
2016	139, 255,876.12	34, 813,969.03
Total	247,722,407.81	**61, 930,601.95**

From the above, the University realized the sum of ₦247,722,407.81 (Two hundred and forty-seven million, seven hundred and twenty-two thousand, four hundred and seven naira, eighty-one kobo) from Internally Generated Revenue (IGR) in 2015 and 2016, hence the sum of ₦61,930,601.95 (Sixty-one million, nine hundred and thirty thousand, six hundred and one naira, ninety-five kobo) being 25% Internally Generated Revenue (IGR) should have been remitted to Treasury.

Risk
Non remittance of revenue will result to loss of fund to the government.

The management response was not satisfactory.
Recommendation
The Vice Chancellor is required to remit the sum of ₦61,930,601.95 (Sixty-one million, nine hundred and thirty thousand, six hundred and one naira, ninety-five kobo) being Internally Generated Revenue (IGR) for 2015 and 2016 and forward evidence of remittance to my Office for verification.

Issue 2: Non-remittance of Independent Revenue -₦10,198,500.00

The sum of ₦10,198,500.00 (Ten million, one hundred and ninety-eight thousand, five hundred naira) realized from Contract registration, Tender Fees, Auction sales, Sale of asset and rent for 2015 and 2016 by the University Management were not remitted to the Consolidated Revenue Fund (CRF). The above amount constitutes independent revenue to the Government which should be remitted 100% to the Consolidated Revenue Fund (CRF). **(See Analysis below).**

Independent Revenue for 2015 and 2016 - ₦10, 198,500.00

Total independent revenue for 2015	=	₦3,412,000.00
Total independent revenue for 2016	=	₦6,786,500.00
Grand total	=	**₦10,198,500.00**

Risk
Non-Compliance with the policy on remittance deprived government of revenue.
Management response failed to resolve the issue.

Recommendation
The Vice Chancellor is required to promptly remit the sum of ₦10,198,500.00 (Ten million, one hundred and ninety-eight thousand, five hundred naira) independent revenue to the Consolidated Revenue Fund (CRF), while evidence should be forwarded to my Office for confirmation.

Issue 3: Diversion of public funds into private accounts -₦4,551,787.00

Examination of the University's e-payment schedule with Ref. No. FUL/VC/FIN/01A, dated 12th January, 2016 revealed that a sum of ₦4,551,787.00 (Four million, five hundred and fifty- one thousand, seven hundred and eighty-seven naira) was transferred from the University's account with the Central Bank of Nigeria into two individual Heritage Bank accounts. The sum of ₦454,610.00 (Four hundred and fifty-four thousand, six hundred and ten naira) was transferred to a staff of the University with Heritage bank account number 1000493514 and another sum of ₦4,097,177.00 (Four million, ninety-seven thousand, one hundred and seventy-seven naira) was transferred to another staff with Heritage Bank account number 1000493349. The purpose of the transfers was not explained.

This is a violation of Financial Regulation 713 which states that "Personal money shall in no circumstance be paid into a government bank account, nor shall any

public money be paid into a private bank account. An officer who pays public money into a private bank account is deemed to have done so with fraudulent intention".

Risk
Loss of government funds as the amount may become unrecoverable.

Management response was not satisfactory.

Recommendation
The Vice Chancellor is required to recover the total of ₦4,551,787.00 (Four million, five hundred and fifty-one thousand, seven hundred and eighty-seven naira) from the two Officers and evidence of recovery presented to my Office for verification.

Issue 4: Payment without Voucher and supporting documentation - ₦5,040,444.00

It was observed that a sum of ₦5,040,444.00 (Five million, forty thousand, four hundred and forty-four naira) was withdrawn from the University's Post UTME Fees First Bank A/C with Account No. 2018447343 on 15th September, 2015. No voucher was raised and no cheque stump was presented for examination. Thus, the purpose as well as the ultimate beneficiary of this withdrawal was not clear.

Risk
Possible misappropriation of funds

The response from the University was not satisfactory.
Recommendation
The Vice Chancellor is required to provide all supporting documents for the above transaction, failing which the sum of ₦5,040,444.00 should be recovered, paid back to the CRF and evidence of recovery presented for my confirmation.

Issue 5: Violation of Procurement Policy

The sum of ₦5,249,460.00 (Five million, two hundred and forty-nine thousand, four hundred and sixty naira) was paid into a Diamond Bank Account No. 0011525942, a private account of the current Vice-Chancellor, vide payment voucher No. Bur/oc/0425 dated 17th May, 2016, being payment for renovation of Vice-Chancellor's rented residence, contrary to Federal Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V dated 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 shall be made only through award of contracts.

Risk
Management override of controls could be an indication of fraud.

Response from the University was not satisfactory.

Recommendation

The Vice Chancellor is required to refund the sum of ₦5,249,460.00 (Five million, two hundred and forty-nine thousand, four hundred and sixty naira) to the Consolidated Revenue Fund with evidence of remittance forwarded to my Office for confirmation.

Issue 6: Payment of unapproved allowances

It was revealed that, the University Management paid the total of ₦50,350,728.48 (Fifty million, three hundred and fifty thousand, seven hundred and twenty-eight naira, forty-eight kobo) to some staff of the University as Professional allowance, High risk allowance, Library allowance, Pen in-lieu allowance. These allowances were neither approved nor regularized by the National Salaries, Income and Wages Commission, the only agency of Government responsible for the approval and regularization of salaries and allowances of public officers. See tables below.

Schedule of Payment of Unapproved Allowances for the year 2015 - ₦21,560,448.36

S/N	Month	Professional Allowance ₦	High Risk Allowance ₦	Library Allowance ₦	Pen in lieu Allowance ₦	Total ₦
1	January	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
2	February	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
3	March	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
4	April	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
5	May	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
6	June	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
7	July	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
8	August	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
9	September	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
10	October	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
11	November	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
12	December	1,659,259.19	13666.53	16,048	107,730.31	1,796,704.03
	Total					**₦21,560,448.36**

Schedule of Payment of Unapproved Allowances for the year 2016 - ₦28,790,280.12

S/N	Month	Professional Allowance ₦	High Risk Allowance ₦	Library Allowance ₦	Pen in lieu Allowance ₦	Total ₦
1	January	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
2	February	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
3	March	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
4	April	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
5	May	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
6	June	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
7	July	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
8	August	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
9	September	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
10	October	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
11	November	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
12	December	2,282,801.34	14,333.19	16,048	86,007.48	2,399,190.01
	TOTAL					**28,790,280.12**

Furthermore, the sum of ₦657,274,348.51 (Six hundred and fifty-seven million, two hundred and seventy-four thousand, three hundred and forty-eight naira, fifty-one kobo) was paid to the staff of the University as student's ratio allowance, earned allowance, excess workload allowance and responsibility allowance. However,

these allowances were already consolidated in the Staff salary. This act contravenes the National Salaries, Income and Wages Commission's Circular Ref. No. SWC/S/04/S.100/11/403 dated 18th January, 2007 which stated that the items consolidated with the basic salary are transport allowance, meal subsidy, utility allowance, leave grant, journal allowance, research allowance, learned society allowance, examination supervision allowance, excess workload allowance, Furniture allowance, industrial supervision allowance, Hazard allowance field trip allowance, postgraduate supervision allowance as well as domestic servant allowance.

Risks

- Misappropriation and loss of government funds.

- Reduction in remittance of internally-generated revenue to the Federal Government.

Response from the University was not satisfactory.

Recommendation

The Vice Chancellor is required to recover the sum of ₦707,625,076.99 wrongly paid as allowances from the beneficiary Staff members and remit to the CRF and forward evidence of recovery to my office for confirmation.

SECTION 10

REVENUE AUDIT DEPARTMENT

BUREAU OF PUBLIC ENTERPRISE

During periodic checks of the accounts and other related records of Bureau of Public Enterprise (BPE), the following observation were made:

Issue 1*:* Unauthorized investment of idle funds without remittance of interest/returns to consolidated revenue funds ₦24,772,753.71

The Bureau invested up to ₦13,000,000,000.00 (Thirteen billion naira) from Deposit for Privatization and Operational Bank Account with some Commercial Banks without appropriate authority. This investment yielded up to ₦24, 772,753.71 (Twenty-four million, seven hundred and seventy-two thousand seven hundred and fifty-three naira seventy-one kobo) interest that was not remitted in to CRF as Internally Generated Revenue in violation of TSA policy of government in the Circular Reference No. HCSF/428/S.I/120 of 7th August, 2015 titled "Introduction of Treasury Single Accounts (TSA).

Risk
The interest accrued may be diverted for other purposes, thereby depriving the government of available revenue.

Recommendation
The Director-General is required to provide the schedule of investment showing the capital amount invested, duration of investment and pay the accrued interest of ₦24,772,753.71 into the CRF with evidence of remittance submitted to my office for confirmation.

Issue 2: Placement of funds in bank account ₦2, 817,515,673.12

Audit reconciliation of operating surplus revealed that the sum of ₦2,817,515,673.12 (Two billion, eight hundred and seventeen million, five hundred and fifteen thousand six hundred and seventy three naira twelve kobo) was placed in various banks as at 31st December 2016 without authority and a provision of ₦183,133,414.00 (One hundred and eighty three million, one hundred and thirty three thousand four hundred and fourteen naira) was made for doubtful balances.

Risk
There may be diversion of funds arising from unauthorized placement of funds in various banks. Interests accruing from the investments may be diverted for personal uses, which will affect revenue available to the Government.

Recommendation
The Director-General is required to provide authorization(s) for various placement, evidence of occurrences that led to the provision of doubtful placement fund, recover the sum of ₦2,817,515,673.00 (Two billion, eight hundred and seventeen million, five hundred and fifteen thousand six hundred and seventy three naira) back to Federal Government coffers and forward to my office evidence of compliance for audit confirmation.

Issue 3: Power Holding Company of Nigeria proceeds in commercial banks accounts-₦14, 720,396,432.43

Audit verification and reconciliation revealed that the sum of ₦14,720,396,432.43 (Fourteen billion, seven hundred and twenty million, three hundred and ninety-six thousand, four hundred and thirty-two naira, forty-three kobo), being proceeds from the privatization exercise of Power Holding Company of Nigeria (PHCN) was reported in the Bureau's Trial Balance to be in Commercial Bank Accounts as at 31st December 2016. Whereas, the privatization of Power Holding Company of Nigeria (PHCN) was concluded in 2013, the proceeds are yet to be remitted to Central Bank of Nigeria (CBN) Privatization Proceeds Accounts.

The issue has been communicated to the Bureau via letter reference No. OAuGF/RESAD/05/2016/07 dated 19th April, 2018 and no response has been received.

Risk

Unauthorised funds kept in Commercial Banks may be diverted for other purposes, thereby leading to loss of Revenue available for Government programmes.

Recommendation

The Director–General is required to recover the sum of ₦14,720,396,432.43 being proceeds of PHCN and remit same to CRF and forward evidence of remittance to my office for audit confirmation.

Issue 4: Verification of revenue on Ports Concessionaires - $679,403,172.00

Twenty-three (23) companies were granted concessional rent of various Ports under Nigerian Ports Authority for ten years and above with associated yearly rent of $679,403,172.00 (Six hundred and seventy-nine million, four hundred and three thousand one hundred and seventy-two dollars**)** payable to NPA as at 31st December, 2016. There is no evidence to show that the sum of $679,403,172.00 was collected as at when due and remitted to the Consolidated Revenue Fund.

This has been communicated to the Bureau vide letter with reference No. OAuGF/RESAD/05/2016/07 dated 19th April, 2018. No response has been received from the Bureau.

Risk

Unremitted funds may be misapplied by the bureau. Also, it may lead to diversion of funds to other uses.

Recommendation

The Director-General is required to show evidence that the sum of $679,403,172.00 was collected and remitted to the appropriate authority.

Issue 5: Payable/Liability For 80% operating surplus and Internally-Generated Revenue accruable to Consolidated Revenue Fund ₦7,585,116,400.00

It was observed that the sum of N7,585,116,400 (seven billion, five hundred and eighty-five million, one hundred and sixteen thousand, four hundred naira) which was 80% operating surplus due to be remitted to the Consolidated Revenue Fund for the year 2012 to 2016 was not remitted by the Bureau. This is a violation of the Fiscal Responsibility Act 2007 and Finance Circular with reference No. BO/RVE/12235/259/vii/201 dated 11th November, 2011 and FMF/HMF/2015/1 dated 8th December 2015 and BO//REV//12235/259/vii/268 dated 7th July, 2014.

Risk
Unremitted funds may be misapplied by the bureau. Also, it may lead to diversion of funds to other uses.

Recommendation
The Director–General is required to recover the sum of ₦7,585,116,400, pay into the Consolidated Revenue Fund and forward evidence of the remittance to my Office for confirmation.

Issue 6: Unretired cash advances ₦52,037,524.71

Audit of trial balance revealed that the sum of ₦3,383,530,977.03 (Three billion, three hundred and eighty- three million, five hundred and thirty thousand, nine hundred and seventy-seven naira, three kobo) was stated as balance of Receivables as at 31st December 2016. Included in this amount, is an outstanding balance of unretired cash advances totaling ₦52,037,524.71 (Fifty-two million, thirty-seven thousand, five hundred and twenty-four naira seventy-one kobo). This contravenes the provision of Treasury circular No TRY /A5 & B5 /2012/OAGF/CAD/026/V.1/164 of 3rd July 2012 which stipulates that all accounting officers should ensure that cash advance are retired on or before 31st December of the financial year.

Risk
The advances may not be used for the intended purpose.

Recommendation
The Accounting Officer and the Head of Finance and Accounts should be sanctioned for failure to recover the outstanding advances, in accordance with the provisions of Financial Regulation 3101 and 3118.

Furthermore, the Accounting Officer should recover the sum of ₦52,037,524.71 from the defaulters' salaries and evidence of recovery forwarded to my office for confirmation.

CONSUMERS PROTECTION COUNCIL

During periodic checks of the account and records of Consumers Protection Council, the following observations were made:

Issue 1: Misapplication of public funds - ₦6,470,000.00

Amounts totaling ₦6,470,000.00 was paid to some staff for the purpose of organizing award ceremony for the Director-General. This is a clear case of misapplication of fund and a violation of Financial Regulation 415 which stipulates that money must not be spent merely because it has been voted.

Risk
Funds may be diverted for personal use. It can lead to misapplication of funds.

The Director General was communicated via letter reference No. OAuGF/RESAD/CPC/VOL.I/2017/02 of 12th March, 2018.

However, the response of the Council did not address the issue raised. There was no evidence attached to show that the award was not in the capacity of an individual. It is a case of irregular payment as private award cannot be financed with public fund.

Recommendation
The Director–General is required to recover the sum of ₦6,470,000.00 back to government coffers. Evidence of compliance should be forwarded to my Office for confirmation.

Issue 2: International travels without supporting documents ₦4,142,813.00

Examination of payment vouchers revealed that the sum of ₦4, 142,813.00 **(**Four million, one hundred and forty-two thousand, eight hundred and thirteen naira) was expended on international tours during the year under review.

It was observed that relevant approval from Secretary to the Federal Government and Head of Civil Service of the Federation were not granted. Furthermore, the payment vouchers were not supported with programme(s) and invitation letters for the journeys and what the journey are meant for.

Non-submission and/or availability of these vital documents implies that the trips were violation of Head of Service circular with reference number HCSF/CSO/HRM/POL.1402 on restriction of foreign training and international travels by public servant, dated 22nd January, 2015.

This was communicated to the Director-General of the Council through my letter reference No. OAuGF/RESAD/CPC/VOL.I/2017/02 of 12thMarch, 2018. The Council responded via their letter dated 5th April, 2018 with reference no. CPC/HQ/669/Vol.I/134 as follows:

The necessary approval was obtained by the staff that embarked on the trips. The payment vouchers contain the programs, invitation letters and approval for the trips.

Further scrutiny reveals that the approval of the Head of Civil Service of the Federation was not attached in the Council's response. The trips were only approved internally contrary to existing policy. The expenditures cannot be accepted as proper spending against public fund.

Risk
Unapproved foreign trips may be a personal trip that is funded with public fund. It may lead to diversion of public funds.

Recommendation
The Director-General is required to recover the sum of ₦4,142,813.00 being amount spent on unapproved foreign trips and pay same to the CRF. Forward the evidence of compliance to my Office for confirmation.

CORPORATE AFFAIRS COMMISSION

Periodic checks of the accounts and records of Corporate Affairs Commission revealed the following observations:

Issue 1: Unnecessary interference in the finances of Corporate Affairs Commission by the National Assembly ₦27,117,674.00

Audit of compliance with existing Federal Government Circular No. ECD/P/230 dated 18th October, 1996 and circular no. SGF.6/VIII of 8th May 2008 from the office of the Secretary to Government of the Federation emphasizing that Ministers and Ministries accepting or requesting for funds and financial support of any form, including loans and purchase of vehicles from Parastatals under their supervision should be stopped henceforth. However, It was observed that the National Assembly in addition to their statutory oversight functions at CAC requested that the Commission should sponsor some activities of their ad-hoc committees such as training both locally and internationally in spite of the fact that the National Assembly has their own budget which covers all their activities.

Risk
This may affect the commission's ability to carry out its programmes and projects in line with its approved budget

This issue was communicated to the Registrar General, Corporate Affairs Commission through my letter reference No. OAuGF/CAC/VOL.1/1/2017 dated 5th July, 2017. The Commission's responed stating that the "observation was noted" and nothing has been done thereafter. Their response is not satisfactory because it failed to adequately address the issue raised.

Recommendation
The Registrar General is required to recover the sum of ₦27,117,674.00 paid to the NASS members in violation of extant rules.

Issue 2: Failure to limit CAC annual budget to 75% of targeted revenue ₦2,193,564,628.00

Audit review of the Approved Budget of the Agency to test the level of compliance with the Federal Government directive via Circular No. BO/RVE/12235/259/VII/201 dated 11th November 2011, which requires that revenue generating agencies to limit

their annual budgets to 75% of their gross IGR while the balance of 25% should be remitted to the CRF. However, it was observed that CAC annual revenue budget was ₦15,019,469,986.00 (Fifteen billion, nineteen million, four hundred and sixty-nine thousand, nine hundred and eighty-six naira) while its projected expenditure was ₦14,849,549,869.00(Fourteen billion, eight hundred and forty-nine million, five hundred and forty-nine thousand, eight hundred and sixty-nine naira). This means that from the beginning CAC has budgeted to spend 98.9% of total revenue without the intention of remitting the mandatory 25% in to the CRF.

The commission was found to have generated ₦8,774,258,510.00 (Eight billion, seven hundred and seventy-four million, five hundred ten naira) but spent everything. Had the agency complied with the above authority, it ought to have remitted 25% of this generated revenue being ₦2,193,564,628.00 (Two billion, one hundred and ninety-three million, five hundred and sixty-four thousand, six hundred and twenty-eight naira) to the CRF account. It also means that the commission deliberately over-shot its budget to ensure that nothing was remitted to the Federal Government

Risk

Non-compliance with the extant rules will hamper the revenue drive of the Federal Government.

This issue was communicated to the Registrar General, Corporate Affairs Commission through letter reference No. OAuGF/CAC/VOL.1/1/2017 dated 5th July, 2017. The Commission responded via its letter with reference No. CAC/DFA/04/VOL.4/115 dated August 24, 2017 failed to address the issues raised.

Recommendation

The Registrar-General and head of CAC is required to remit the sum of ₦2,193,564,628.00 being 25% of the gross revenue generated into the CRF. Evidence of remittance should be forwarded for audit confirmation.

FEDERAL INLAND REVENUE SERVICE – LAGOS

During the review of records filed by Companies at Federal Inland Revenue Service Micro and Small Tax Offices (MSTO), Medium Tax Offices (MTO), Large Tax Offices (LTO) and Government Business Tax Offices (GBTO) within the South – West Zone comprising of Lagos, Ogun, Osun and Oyo States in compliance with Section 8 (1a, b and c) of the FIRS (Establishment) Act, 2007 that empowers the Service to Collect Company Income Tax of 30% profits of companies. The following observations were made:

Issue 1: Failure of FIRS to collect Company Income Tax from companies - ₦26, 411,124,170.02

A total of 545 (five hundred and forty-five) Companies have not remitted their Company Income Tax (CIT) to the FIRS valued at the total of ₦26,411,124,170.02

(Twenty-six billion, four hundred and eleven million, one hundred and twenty-four thousand, one hundred and seventy naira, two kobo**).**

This issue was communicated to the Chairman, Federal Inland Revenue Service in my letter reference No. OAuGF/RESAD/FIRS/2017/VOL.II/5 of 1st August, 2018 and no response has been received as at the time of forwarding this report.

Risk
The Governments of the Federation may be denied their legitimate revenue that is due from the uncollected Taxes which may negatively affect the implementation of their programs and projects for the benefits of the citizens.

Recommendation
The Chairman is required to collect all arrears of CIT from the affected companies and furnish my office with evidence for confirmation.

Issue 2: Failure of FIRS to collect Value Added Tax from companies, government agencies and local government councils - ₦8,126,690,951.22

Audit review of level of compliance with Section 8 (1a, b and c) of the FIRS (Establishment) Act, 2007 that empowers the Service to Collect Value Added Tax of 5% revealed that Companies, Federal and State MDAs, Local Government Councils and State Government within the South – West Zone comprising Lagos, Ogun, Osun and Oyo States were yet to remit their Value Added Tax (VAT) to the FIRS valued at ₦8,126,690,951.22 (Eight billion, one hundred and twenty-six million, six hundred and ninety thousand, nine hundred and fifty-one naira, twenty-two kobo).

Risk
The Governments of the Federation may be denied their legitimate revenue that is due from the uncollected Taxes which may negatively affect the implementation of their programs and projects for the benefits of the citizens.

The Chairman, Federal Inland Revenue Service is yet to respond to this issue raised in my letter reference No. OAuGF/RESAD/FIRS/2017/VOL.II/5 of 1st August, 2018.

Recommendation
The Chairman is required to recover all the arrears of VAT with the appropriate penalties from the affected companies, MDAs, States and Local Government Councils and furnish my Office with evidence for Confirmation.

Issue 3: Failure of FIRS to collect withholding tax from companies, government agencies and local government councils ₦5,416,312,252.94

A review of records filed by Companies at Federal Inland Revenue Service Micro and Small Tax Offices (MSTO), Medium Tax Offices (MTO), Large Tax Offices (LTO) and Government Business Tax Offices (GBTO) within the South – West Zone comprising Lagos, Ogun, Osun and Oyo States shows that a total of

₦5,416,312,252.94 (Five billion, four hundred and sixteen million, three hundred and twelve thousand, two hundred and fifty-two naira, ninety-four kobo) which constitute WHT was not remitted to the FIRS.

Risk

The Governments of the Federation may be denied their legitimate revenue that is due from the uncollected Taxes which may negatively affect the implementation of their programs and projects for the benefits of the citizens.

The Chairman is yet to respond to the issue raised in my letter reference No. OAuGF/RESAD/FIRS/2017/VOL.II/5 of 1st August, 2018.

Recommendation

The Chairman is required to recover all the arrears of WHT with the appropriate penalties from the affected companies, MDAs, States and Local Government Councils amounting to ₦5,416,312,252.94 and furnish my Office with evidence for confirmation.

Issue 4: Failure of FIRS to collect Education tax from companies ₦697,823,555.25

The Compliance Audit carried out to review the records filed by Companies at Federal Inland Revenue Service Micro and Small Tax Offices (MSTO), Medium Tax Offices (MTO), Large Tax Offices (LTO) and Government Business Tax Offices (GBTO) within the South – West Zone comprising Lagos, Ogun, Osun and Oyo States in compliance with Section 8 (1a, b and c) of the FIRS (Establishment) Act, 2007 that empowers the Service to Collect Education Tax of 2% on profits of Companies for the period ended December, 2017 revealed that 318 (Three hundred and eighteen) Companies did not remit their Company Income Tax (CIT) to the FIRS valued at ₦697,823,555.25 (Six hundred and ninety-seven million, eight hundred and twenty-three thousand, five hundred and fifty-five naira, twenty-five kobo).

Risk

The Governments of the Federation may be denied of their legitimate revenue that is due from the uncollected Taxes which may negatively affect the implementation of their programs and projects for the benefits of the citizens.

The Chairman is yet to respond this issue raised in my letter reference No. OAuGF/RESAD/FIRS/2017/VOL.II/5 of 1st August, 2018.

Recommendation

The Chairman is required to recover all the arrears of CIT with the appropriate penalties from the affected companies, MDA, States and Local Government Councils in the sum of ₦697,823,555.25 and furnish my Office with evidence for verification.

Issue 5: Failure of FIRS To collect Capital Gains Tax from companies ₦99,941,690.00

Review of records filed by Companies at Federal Inland Revenue Service Micro and Small Tax Offices (MSTO), Medium Tax Offices (MTO), Large Tax Offices (LTO) and Government Business Tax Offices (GBTO) within the South – West Zone comprising of Lagos, Ogun, Osun and Oyo States in compliance with Section 8 (1a, b and c) of the FIRS (Establishment) Act, 2007 which empowers the Service to Collect Capital Gain Tax of 10% from the disposal of assets of Companies shows that 2 (two) Companies are yet to remit their Capital Gain Tax (CGT) to the Service valued at ₦99,941,690.00 **(**Ninety-nine million, nine hundred and forty-one thousand, six hundred and ninety naira).

The Chairman, Federal Inland Revenue Service is yet to respond this issue raised in my letter reference No. OAuGF/RESAD/FIRS/2017/VOL.II/5 of 1st August, 2018

Risk

The Governments of the Federation may be denied their legitimate revenue that is due from the uncollected Taxes which may negatively affect the implementation of their programs and projects for the benefits of the citizens.

Recommendation

The Chairman is required to recover all the arrears of CGT with the appropriate penalties from the affected companies, MDAs, States and Local Government Councils and furnish my Office with evidence for verification.

Issue 6: Failure of companies to file their annual returns to FIRS

While reviewing records filed by Companies at Federal Inland Revenue Service Micro and Small Tax Offices (MSTO), Medium Tax Offices (MTO), Large Tax Offices (LTO) and Government Business Tax Offices (GBTO) within the South – West Zone comprising of Lagos, Ogun, Osun and Oyo States in compliance with Section 26 of the FIRS Act that empowers the Service to obtain full information of profits and income of any person, body corporate or organization for the purpose to determine the tax due, It was observed that out of 28,237 duly registered Companies, 11,221 failed to submit their annual returns to various tax offices contrary to the provision of Company Income Tax Act which requires a company to render an account of its operations within six months of its accounting year end. This number of companies who failed to render its returns represents 39% of duly registered companies with the FIRS.

Risk

This may lead to the Government losing significant proportion of its revenue due to companies' failure to file their correct annual returns to the FIRS.

This issue was communicated to the Chairman, Federal Inland Revenue Service in my letter reference No. OAuGF/RESAD/FIRS/2017/VOL.II/5 of 1st August, 2018. His response is still being awaited as at the time of forwarding this report.

Recommendation

The Chairman is required to enforce the relevant sections of the FIRS act on the defaulting companies.

SECTION 11

LOSSES OF CASH, STORE, PLANTS, VEHICLES AND EQUIPMENT

LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT

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.

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	
2012	-	-	-	
2013	-	-	-	
2014	-	-	-	
2015	-	-	-	
2016	-	-	-	

The NIL position of reported cases over the last 5 years is a clear indication of the 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. Losses of cash, stores, etc., were not officially reported by the MDAs to my Office during that period.

No accident case involving any Government vehicle was also 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. This situation is quite worrisome.

The stated regulations require strict compliance by all Accounting officers. Accordingly, I recommend that all MDAs be required to comply strictly with the provisions of the Financial Regulations.

NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN)

Issue 1: Unreported Stolen Vehicle

A Toyota Avensis car with Registration Number 41F 23 FG, Chassis Number SB1BL76XOEO25408 and Engine Number 3ZA716463 which belonged to the Institute was stolen; the criminal was apprehended and the sum of ₦3,819,000.00 (Three million, eight hundred and nineteen thousand naira) was recovered from Industrial and General Insurance Company Plc, Lagos, the insurer of the vehicle.

However, this robbery was not reported to the Offices of the Accountant-General of the Federation and Auditor-General for the Federation in line with the provisions of Financial Regulations 2505(i) (b) and 2603 nor documentary evidence of remittance of the recovered amount to the Consolidated Revenue Fund or prosecution of the case in the law court was presented for audit confirmation.

Risk
The above results to loss of government funds

Recommendation
The Director-General is required to forward evidence of remittance, to government coffer, the sum of ₦3,819,000.00 (Three million, eight hundred and nineteen thousand naira) recovered from Insurance company together with the police extract and any other resolutions leading to the conclusion of the case. His response is still being awaited.

RURAL ELECTRIFICATION AGENCY

Issue 1: Unreported Stolen Vehicle

A Toyota Hilux with Registration No. FG 46 Q 16, Engine and Chassis Nos. 2TR-7551456 & AHTFX22G508021569 respectively, purchased in year 2014 at a cost of ₦5,550,000.00 (Five million, five hundred and fifty thousand naira), was declared stolen at about 20.15 hours on 3rd June, 2016 along Abuja-Kaduna expressway while on official duty. It reported to the Police at 03.30 hours of the following day, 4th June, 2016.

Request for authority and approval as well as nature of the assignment that gave rise to the use of the vehicle was not obliged; and there was no evidence that the vehicle was properly insured to indemnify government for event such as this. This is in contravention of Financial Regulations 2606. Moreover, the loss was neither reported to me nor the Accountant-General of the Federation.

The Managing-Director was requested to provide for confirmation, details of authorization records and approval for the journey; nature of the assignment as well as report written by the officer involved in the incident; evidence of insurance claim and payment of recovered amount from the insurance company to Consolidated Revenue Fund; and proof of report of the incident to me and the Accountant-General of the Federation. He failed to provide the information and documents requested for in his response to my initial report, but only stated that disciplinary committee set up had concluded investigation and the report would be submitted to the Senior Staff Committee for necessary action.

Risk
Inability to quantify loss to the government. Possible diversion of funds

Recommendation
The Managing Director is required to remit the insurance to the CRF and forward evidence of same to my Office for confirmation. He is also required to fulfil the

provisions of FR2606 and submit his interim report to my Office if the investigations are being prolonged and the findings of the Board of Enquiry are not being immediately available.

UNIVERSITY OF IBADAN

(a) It was Observed that a Toyota Avensis with registration number 50A 03 FG assigned to the former Deputy Vice Chancellor Academics, which was purchased at the sum of₦9,339,750.00(nine million, three hundred and thirty-nine thousand, seven hundred and fifty naira) on December, 2014 was stolen few days after delivery.

It was observed that a claim was sought by the University from its insurance company, and compensation in the sum of ₦4,006,800.00 (Four million, six thousand and eight hundred naira) was paid to the University on January, 2015 through First Bank cheque No. 43741912.

Instead of paying to the account of the University, it was observed that the sum of ₦4,006,800.00 was later transferred to the Deputy Vice Chancellor Academic's private account vide payment voucher number FBN/IRB/3/15/2 dated 20th March 2015, after the expiration of his tenure as Deputy Vice Chancellor. The voucher had no evidence of application made by the payee nor authority and approval for the transfer.

Risk

Due to the above, Government suffered loss to the tune of the stolen vehicle purchased at the cost of ₦9,339,750.00, and was also denied access to the compensation in the sum of ₦4,006,800.00 after bearing cost of insurance.

Recommendation

The Vice Chancellor is required to recover the sum of ₦4,006,800.00 (Four million, six thousand and eight hundred naira) paid to the former Deputy Vice Chancellor Academics and remit to FGN /TSA and inform my Office accordingly.

Acknowledgement

I wish to express my profound gratitude and deep appreciation to all the members of my staff for their hard work and diligence during the period under review. This Report is a demonstration of their devotion to duty and unalloyed support for the role of this Office. I also thank all those functionaries outside my Office who have so delightfully co-operated with my Office in the performance of my statutory duties and in the compilation of this Report.

A. M. AYINE, FCA
Auditor-General for the Federation

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19 July, 2019

ANNEXURES

1a: Federal Government's Under-Distribution of Mineral Revenue Allocation

	TOTAL MINERAL REVENUE AVAILABLE FOR DISTRIBUTION	FAAC FEDERAL GOVERNMENT'S ALLOCATION	AUDIT COMPUTATION OF FEDERAL GOVERNMENT'S ALLOCATION	TOTAL VARIANCE
RATE		45.8316%	45.8316%	
MONTHS	₦	₦	₦	₦
JANUARY	163,800,286,472.15	54,658,093,978.28	75,072,292,094.77	20,414,198,116.49
FEBRUARY	200,654,007,309.19	72,696,448,756.26	91,962,942,013.92	19,266,493,257.66
MARCH	216,609,214,897.08	81,758,482,021.55	99,275,468,934.77	17,516,986,913.22
APRIL	253,222,348,532.24	88,583,990,490.29	116,055,853,889.90	27,471,863,399.61
MAY	204,010,252,449.15	79,816,233,329.04	93,501,162,861.48	13,684,929,532.44
JUNE	199,176,630,074.01	72,289,708,489.73	91,285,836,389.00	18,996,127,899.27
JULY	214,857,908,738.85	105,390,725,168.34	98,472,817,301.55	- 6,917,907,866.79
AUGUST	235,844,606,486.39	111,374,213,243.51	108,091,356,666.42	- 3,282,856,577.09
SEPTEMBER	312,168,911,174.76	147,989,412,090.47	143,072,006,693.97	- 4,917,405,396.50
OCTOBER	265,033,484,656.23	124,849,116,567.45	121,469,086,553.71	- 3,380,030,013.75
NOVEMBER	277,562,528,256.56	130,258,281,918.48	127,211,347,700.43	- 3,046,934,218.05
DECEMBER	322,949,612,472.70	152,353,178,216.70	148,012,974,590.04	- 4,340,203,626.66
TOTAL	2,865,889,791,519.31	1,222,017,884,270.10	1,313,483,145,689.96	91,465,261,419.86

1b: State Governments' Under-Distribution of Mineral Revenue Allocation

	TOTAL MINERAL REVENUE AVAILABLE FOR DISTRIBUTION	FAAC STATE GOVERNMENTS' ALLOCATION	AUDIT COMPUTATION OF STATE GOVERNMENTS' ALLOCATION	TOTAL VARIANCE
RATE		23.2464%	23.2464%	
MONTHS	₦	₦		
JANUARY	163,800,286,472.15	27,723,315,700.45	38,077,669,794.46	10,354,354,094.01
FEBRUARY	200,654,007,309.19	36,872,610,303.10	46,644,833,155.12	9,772,222,852.02
MARCH	216,609,214,897.08	41,468,994,677.60	50,353,844,531.83	8,884,849,854.23
APRIL	253,222,348,532.24	44,930,983,787.03	58,865,080,029.20	13,934,096,242.17
MAY	204,010,252,449.15	40,483,860,185.12	47,425,039,325.34	6,941,179,140.22
JUNE	199,176,630,074.01	36,666,306,204.36	46,301,396,133.52	9,635,089,929.16
JULY	214,857,908,738.85	53,455,584,215.98	49,946,728,897.07	- 3,508,855,318.91
AUGUST	235,844,606,486.39	56,490,489,329.28	54,825,380,602.25	- 1,665,108,727.03
SEPTEMBER	312,168,911,174.76	75,062,207,499.19	72,568,033,767.33	- 2,494,173,731.86
OCTOBER	265,033,484,656.23	63,325,140,369.82	61,610,743,977.13	- 1,714,396,392.69
NOVEMBER	277,562,528,256.56	66,068,741,322.35	64,523,295,568.63	- 1,545,445,753.72
DECEMBER	322,949,612,472.70	77,275,567,994.50	75,074,158,713.85	- 2,201,409,280.65
TOTAL	2,865,889,791,519.31	619,823,801,588.78	666,216,204,495.75	46,392,402,906.96

1c: Local Government Councils' Mineral Revenue Under-Distribution

	TOTAL MINERAL REVENUE AVAILABLE FOR DISTRIBUTION	FAAC LOCAL GOVT COUNCILS	AUDIT COMPUTATION OF LOCAL GOVT COUNCILS' ALLOCATION	TOTAL VARIANCE
RATE		17.922%	17.922%	
MONTHS		₦		
JANUARY	163,800,286,472.15	21,373,514,349.90	29,356,287,341.54	7,982,772,991.64
FEBRUARY	200,654,007,309.19	28,427,236,985.17	35,961,211,189.95	7,533,974,204.78
MARCH	216,609,214,897.08	31,970,856,675.09	38,820,703,493.85	6,849,846,818.76
APRIL	253,222,348,532.24	34,639,905,165.15	45,382,509,303.95	10,742,604,138.80
MAY	204,010,252,449.15	31,211,359,274.45	36,562,717,443.94	5,351,358,169.49
JUNE	199,176,630,074.01	28,268,185,172.52	35,696,435,641.86	7,428,250,469.34
JULY	214,857,908,738.85	41,212,014,777.29	38,506,834,404.18	- 2,705,180,373.11
AUGUST	235,844,606,486.39	43,551,799,408.05	42,268,070,374.49	- 1,283,729,033.56
SEPTEMBER	312,168,911,174.76	57,869,815,661.80	55,946,912,260.74	- 1,922,903,401.06
OCTOBER	265,033,484,656.23	48,821,028,877.93	47,499,301,120.09	- 1,321,727,757.84
NOVEMBER	277,562,528,256.56	50,936,230,211.10	49,744,756,314.14	- 1,191,473,896.96
DECEMBER	322,949,612,472.70	59,576,223,828.10	57,879,029,547.36	- 1,697,194,280.74
TOTAL	2,865,889,791,519.31	477,858,170,386.55	513,624,768,436.09	35,766,598,049.54

1d: 13% Derivation Under-Distribution

	TOTAL MINERAL REVENUE AVAILABLE FOR DISTRIBUTION	FAAC 13% DERIVATION	AUDIT COMPUTATION OF DERIVATION	TOTAL VARIANCE
RATE		13%	13%	
MONTHS	₦	₦	₦	₦
JANUARY	163,800,286,472.15	15,503,609,337.61	21,294,037,241.38	5,790,427,903.77
FEBRUARY	200,654,007,309.19	20,620,136,190.56	26,085,020,950.19	5,464,884,759.63
MARCH	216,609,214,897.08	23,190,555,561.67	28,159,197,936.62	4,968,642,374.95
APRIL	253,222,348,532.24	25,126,591,181.06	32,918,905,309.19	7,792,314,128.13
MAY	204,010,252,449.15	22,639,642,370.71	26,521,332,818.39	3,881,690,447.68
JUNE	199,176,630,074.01	20,504,765,497.31	25,892,961,909.62	5,388,196,412.31
JULY	214,857,908,738.85	29,893,772,575.87	27,931,528,136.05	- 1,962,244,439.82
AUGUST	235,844,606,486.39	31,590,971,560.36	30,659,798,843.23	- 931,172,717.13
SEPTEMBER	312,168,911,174.76	41,976,766,187.00	40,581,958,452.72	- 1,394,807,734.28
OCTOBER	265,033,484,656.23	35,413,088,685.03	34,454,353,005.31	- 958,735,679.72
NOVEMBER	277,562,528,256.56	36,947,382,699.71	36,083,128,673.35	- 864,254,026.36
DECEMBER	322,949,612,472.70	43,214,535,753.00	41,983,449,621.45	- 1,231,086,131.55
TOTAL	2,865,889,791,519.31	346,621,817,599.89	372,565,672,897.51	25,943,855,297.62

SECTION 12

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNT

REPRODUCED

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FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017

Responsibility for the Financial Statements.

These General Purpose Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. Furthermore, the provisions of Section 49(3) of Fiscal Responsibility Act 2007 which states that **"The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the Accountant-General of the Federation"** was adhered to through the issuance of National Treasury Circular TRY A5 &B5/2016.OAGF/CAD/026/V.111/7 of 18th March, 2016. The Circular requires the preparation of the Financial Statements of the Federal Government based on International Public Sector Accounting Standards (IPSAS), Accrual Basis of Accounting, effective 1st January, 2016.

The Financial Statements have been prepared taking advantage of the transitional exemptions permitted under IPSAS 33 for the first time adaptors.

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 resources of the Government.

Responsibility for the Consolidation of the Financial Statements rests with the Office of the Accountant General of the Federation while that of integrity and objectivity of the Financial transactions rest with the Accounting Officer of each MDA. These Financial Statements reflect government operations and financial position of Government as at 31st December, 2017.

Ahmed Idris, *FCNA*
Accountant-General of the Federation

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2017

Previous Year Actual (2016)		NCOA CODES	Notes	Actual 2017	Final Budget 2017	Supplementary Budget 2017	Initial/ Original Budget 2017	Variance on Final Budget
₦	0			₦	₦	₦	₦	₦
				A	B(C+D)	C	D	E (B-A)
	REVENUE							
1,864,112,413,551.29	Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	2,386,022,153,142.69	3,154,092,748,523.41		3,154,092,748,523.41	768,070,595,380.72
108,997,999,612.48	Government Share of VAT	110102	2	130,053,262,860.59	241,920,000,000.00		241,920,000,000.00	111,866,737,139.41
5,824,575,171.65	Tax Revenue	120101	3	-	-			-
95,460,002,736.60	Non-Tax Revenue	120201 - 120210 & 120213	4	446,972,484,412.38	302,897,401,885.35		302,897,401,885.35	(144,075,082,527.03)
158,730,832,737.44	Investment Income	120211	5	168,528,406,598.98	503,657,610,066.62		503,657,610,066.62	335,129,203,467.64
319,879,804.98	Interest Earned	120212	6	3,553,384,928.92	1,014,988,048.04		1,014,988,048.04	(2,538,396,880.88)
37,981,866,436.69	Aid & Grants	130101 - 130204	7	9,033,989,308.70	-			(9,033,989,308.70)
1,451,243,677,063.67	Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	8	-	-			-
578,931,562.10	Other Revenue	140701	9	68,634,292.29	-			(68,634,292.29)
-	Revenue from Special Funds	160101	10	473,416,382,046.53				
3,723,250,178,676.90	Total Revenue (a)			3,617,648,697,591.08	4,203,582,748,523.41	-	4,203,582,748,523.41	1,059,350,432,978.86
	EXPENDITURE							
1,981,658,414,310.73	Salaries & Wages	210101 - 210202	11	3,327,828,106,716.50	1,948,686,921,045.44		1,948,686,921,045.44	(1,379,141,185,671.06)
262,480,236,941.62	Social Benefits	210301	12	59,647,189,786.22	8,537,653,633.00		8,537,653,633.00	(51,109,536,153.22)
670,827,528,970.26	Overhead Cost	220201 - 220208, 220210	13	435,706,115,236.52	2,269,091,395,534.90		2,269,091,395,534.90	1,833,385,280,298.37
488,451,449,713.38	Grants & Contributions	220401 - 220402	14	57,624,929,461.05	-			(57,624,929,461.05)
74,789,413,705.67	Subsidies	220501 & 220502	15	6,198,853,544.53	-			(6,198,853,544.53)
108,095.95	Bad Debts Charges	270101 & 270102	16	-	-			-
1,297,009,110,138.06	Public Debt Charges	220209 & 220602	17	1,450,120,902,678.35	-			(1,450,120,902,678.35)
2,291,017,578,522.34	Transfer to other Government Entities	220701 - 220801	18	359,000,901,022.99	-			(359,000,901,022.99)
7,066,233,840,398.00	Total Expenditure Before Provisions (b)			5,696,126,998,446.16	4,226,315,970,213.34	-	4,226,315,970,213.34	(1,469,811,028,232.82)
	Net Operating Surplus/(Deficit) Before Provisions							
	Less Provisions:							
58,074,816,675.34	Depreciation Charges	240101 - 240201	19	215,604,170,184.46				
6,520,313.00	Impairment Charges	260101 - 260301	19	37,486,125.00				
169,686,368.56	Amortization Charges	250101	20	12,387,984,659.72				
58,251,023,356.90	Total Provisions ('c)			228,029,640,969.19				
- 3,401,234,685,078.00	Surplus/(Deficit) from Operating Activities for the Period d=(a-b-c)			(2,306,507,941,824.27)	(22,733,221,689.93)	-	(22,733,221,689.93)	2,529,161,461,211.68
12,767,913.04	Gain/ (Loss) on Disposal of Asset	140501 - 140503 & 140801 - 140901/(280101 - 280105)	21	28,534,225.65				
(1,576,171,191,512.79)	Gain/(Loss) on Foreign Exchange Transaction	141001/(220901)	22	126,420,286,456.83				
-	Share of Surplus/(Deficit) in Associates & Joint Ventures	NA						-
(1,576,158,423,599.75)	Total Non-Operating Revenue/(Expenses) (e)			126,448,820,682.48	-	-	-	-
(4,977,393,108,677.75)	Surplus/(Deficit) from Ordinary Activities f=(d+e)			(2,180,059,121,141.79)				
	Minority Interest Share of Surplus/ (Deficit) (g)	140601		-				
(4,977,393,108,677.75)	Net Surplus/(Deficit) for the Period h=(f-g)			(2,180,059,121,141.79)	-	-	-	-

Ahmed Idris, FCNA
Accountant - General of The Federation

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2017

	NCOA CODES	Notes	2017	2017	2016	2016
			₦	₦	₦	₦
ASSETS						
Current Assets						
Cash and Cash Equivalents	310101 - 310201	25	(400,341,840,719.24)		(152,737,218,667.38)	
Receivables	310601 - 310604	26	149,059,025,331.00		93,482,693,274	
Prepayments	310801	27	6,600,625,218.40		5,396,251,468.10	
Inventories	310501 & 310502	28	84,771,091,003.86		35,772,920,928.16	
Total Current Assets	**A**		**(159,911,099,165.98)**	**(159,911,099,165.98)**	**(18,085,352,997.40)**	**(18,085,352,997.40)**
Non-Current Assets						
Long Term Loans	311001 & 311002	29	971,307,653.02		688,976,551.51	
Investments	310901 & 310902	30	1,306,317,629,967.73		1,306,135,487,803.73	
Property, Plant & Equipment	320101 - 320110	19	1,451,158,129,596.43		921,450,635,623.02	
Investment Property	320201	19	8,608,452,731.28		6,345,654,946.86	
Intangible Assets	320301	20	36,792,644,903.15		44,028,746,072.02	
Total Non-Current Assets	**B**		**2,803,848,164,851.61**	**2,803,848,164,851.61**	**2,278,649,500,997.14**	**2,278,649,500,997.14**
Total Assets C = A + B				**2,643,937,065,685.63**		**2,260,564,147,999.74**
LIABILITIES						
Current Liabilities						
Deposits	410101	31	3,081,763,207.50		3,052,219,575.50	
Short Term Loans & Debts	410201	32	4,783,714,028,742.01		4,418,306,388,742.01	
Unremitted Deductions	410301 - 410302	33	5,550,970,834.74		4,828,756,572.63	
Payables	410401 & 410501	34	267,764,655,035.35		199,969,257,538.71	
Short Term Provisions	440701	35			7,274,000.00	
Current Portion of Borrowings	410601	36	8,368,005,692.56		2,518,918,218.06	
Total Current Liabilities	**D**		**5,068,479,423,512.16**	**5,068,479,423,512.16**	**4,628,682,814,646.91**	**4,628,682,814,646.91**
Non-Current Liabilities						
Public Funds	420101 & 420102	37	1,090,044,567,033.69		973,442,514,873.74	
Long Term Provisions	420201	38	179,891,888,121.83		107,780,196,711.83	
Long Term Borrowings	420301	39	13,243,482,513,592.00		9,955,728,649,356.90	
Total Non-Current Liabilities	**E**		**14,513,418,968,747.50**	**14,513,418,968,747.50**	**11,036,951,360,942.50**	**11,036,951,360,942.50**
Total Liabilities: F = D + E				**19,581,898,392,259.70**		**15,665,634,175,589.40**
Net Assets: G = C - F				**(16,937,961,326,574.00)**		**- 13,405,070,027,589.60**
NET ASSETS/EQUITY						
Capital Grant	430101	40	1,894,026,332,268.22		1,025,786,888,795.55	
Accumulated Surpluses/(Deficits)	430201	41	(19,021,998,399,889.90)		(4,977,393,108,677.75)	
Other Reserves	430301	42	190,010,741,047.67		(9,453,463,807,707.45)	
Minority Interest	NA					
			(16,937,961,326,574.00)	(16,937,961,326,574.00)	- 13,405,070,027,589.60	(13,405,070,027,589.60)
Total Net Assets/Equity: H=G				-		-

Ahmed Idris, FCNA
Accountant - General of The Federation

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2017

Description	NCOA CODES	Notes	2017		2016	
			₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES						
Inflows						
Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	2,386,022,153,142.69		1,864,112,413,551.29	
Government Share of VAT	110102	2	130,053,262,860.59		108,997,999,612.48	
Tax Revenue	120101	3	-		5,824,575,171.65	
Non-Tax Revenue	120201 - 120210 & 120213	4	446,944,885,532.38		95,460,002,736.60	
Investment Income	120211	5	168,511,053,028.51		158,730,832,737.44	
Interest Earned	120212	6	3,553,384,928.92		319,879,804.98	
Aid & Grants	130101 - 130204	7	9,033,989,308.70		37,981,866,436.69	
Debt Forgiveness	140401 - 140402	8	-		1,451,243,677,063.67	
Other Revenue	140701	9	68,634,292.29		578,931,562.10	
Revenue from Special Funds	160101	10	473,416,382,046.53		-	
Total Inflow from Operating Activities (A)			**3,617,603,745,140.61**	**3,617,603,745,140.61**	**3,723,250,178,676.90**	**3,723,250,178,676.90**
Outflows						
Salaries & Wages	210101 - 210202	11	3,327,828,106,716.50		1,981,658,414,310.73	
Social Benefits	210301	12	59,647,189,786.22		262,480,236,941.62	
Overhead Cost	220201 - 220208, 220210 & 230501	13	435,706,115,236.52		670,827,528,970.26	
Grants & Contributions	220401 & 220402	14	57,624,929,461.05		488,451,449,713.38	
Subsidies	220501 & 220502	15	6,198,853,544.53		74,789,413,705.67	
Transfer to other Government Entities	220701 - 220801	18	359,000,901,022.99		2,291,017,578,522.34	
Finance Cost	220209	17	1,450,120,902,678.35		1,297,009,110,138.06	
Total Outflow from Operating Activities (B)			**5,696,126,998,446.16**	**5,696,126,998,446.16**	**7,066,233,732,302.05**	**7,066,233,732,302.05**
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)				**(2,078,523,253,305.55)**		**(3,342,983,553,625.15)**
CASH FLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of PPE		23	27,598,880.00		-	
Proceeds from Sales of Investment Property			-		-	
Proceeds from Sale of Intangible Assets			-		-	
Proceeds from Sale of Investment					-	
Dividends Received		24	17,353,570.47		-	
Purchase/Construction of PPE	320101 - 320110	19	#REF!		-	
Purchase/Construction of Investment Property	320201	19	#REF!		-	
Purchase of Intangible Assets	320301	20	5,151,883,490.85		-	
Acquisition of Investments	310901 & 310902, 311001 & 311002	30	182,142,164.00			
Net Cash Flow from Investing Activites			#REF!	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES						
Capital Grant Received	430101	**40**	868,239,443,472.67		1,025,786,888,795.55	
Proceeds from Borrowings	420301 (CR)	25A	3,623,899,229,000.00		564,701,400,000.00	
Repayment of Borrowings	420301 (DR)	25B	(84,976,400,000.00)		(35,541,650,000.00)	
Dividends Paid	22070102					
Net Cash Flow from Financing Activities			4,407,162,272,472.67	**4,407,162,272,472.67**	**1,554,946,638,795.55**	**1,554,946,638,795.55**
Net Cash Flow from all Activities				**2,328,639,019,167.12**		**- 1,788,036,914,829.60**
Cash & Its Equivalent as at 1/1/2017			(152,737,218,667.38)		299,051,771,918.00	

Cash & Its Equivalent as at 31/12/2017		25	**(400,341,840,719.24)**		**(152,737,218,667.38)**	
Notes: 1						
RECONCILIATION:						
Surplus/ (Deficit) per Statement of Performance	Net Surplus/(Deficit) for the Period as per Financial Performance		(2,180,059,121,141.79)		(3,401,234,685,078.00)	
Add Back Non-Cash Movement Items:						
Depreciation Charges	240101 - 240201	19	215,604,170,184.46		58,074,816,675.34	
Amortization Charges	250101	20	12,387,984,659.72		169,686,368.56	
Impairment Charges	260101 - 260301	19	37,486,125.00		6,520,313.00	
Debt Forgiveness	270101 & 270102		-		108,095.95	
			(1,952,029,480,172.60)	**(1,952,029,480,172.60)**	**(3,342,983,553,625.15)**	**(3,342,983,553,625.15)**
Net Movement in Current Assets/Liabilities.						
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		(48,998,170,075.70)		(35,772,920,928.16)	
Net Movement in Receivables	310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(55,576,332,057.28)		(41,134,598,014.72)	
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		(67,795,397,496.64)		(199,969,257,538.71)	
Net Cash Flow from Operating Activities			**(172,369,899,629.62)**	(172,369,899,629.62)	**(276,876,776,481.59)**	(276,876,776,481.59)
Note: 2						
Cash & its equivalent as at 31/12/17&16						
Cash Balances	NA					
Bank Balances	310101 - 310201		**(400,341,840,719.24)**	(400,341,840,719.24)	**(152,737,218,667.38)**	(152,737,218,667.38)
Certificate of Deposits						

Ahmed Idris, FCNA
Accountant - General of The Fedration

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2017

Description	Actual 2017	Final Budget 2017	Supplementary Budget 2017	Initial/ Original Budget 2017	Variance on Final Budget
	₦	₦	₦	₦	₦
	A	B(C+D)	C	D	E (B-A)
REVENUE					
Government Share of FAAC (Statutory Revenue)	2,386,022,153,142.69	3,154,092,748,523.41	-	3,154,092,748,523.41	768,070,595,380.72
Government Share of VAT	130,053,262,860.59	241,920,000,000.00	-	241,920,000,000.00	111,866,737,139.41
Tax Revenue	-	-	-	-	-
Non-Tax Revenue	446,972,484,412.38	302,897,401,885.35	-	302,897,401,885.35	(144,075,082,527.03)
Investment Income	168,528,406,598.98	503,657,610,066.62	-	503,657,610,066.62	335,129,203,467.64
Interest Earned	3,553,384,928.92	1,014,988,048.04	-	1,014,988,048.04	(2,538,396,880.88)
Aid & Grants	9,033,989,308.70	-	-	-	(9,033,989,308.70)
Debt Forgiveness	-	-	-	-	-
Other Revenue	68,634,292.29	-	-	-	(68,634,292.29)
Revenue from Special Funds	473,416,382,046.53	-	-	-	(473,416,382,046.53)
Inflows from Loans	3,623,899,229,000.00	-	-	-	
Total Revenue (a)	**7,241,547,926,591.08**	**4,203,582,748,523.41**	**-**	**4,203,582,748,523.41**	**585,934,050,932.33**
RECURRENT EXPENDITURE					
Salaries & Wages	3,327,828,106,716.50	1,948,686,921,045.44	-	1,948,686,921,045.44	(1,379,141,185,671.06)
Social Benefits	59,647,189,786.22	8,537,653,633.00	-	8,537,653,633.00	(51,109,536,153.22)
Overhead Cost	435,706,115,236.52	2,269,091,395,534.90	-	2,269,091,395,534.90	1,833,385,280,298.37
Grants & Contributions	57,624,929,461.05	-	-	-	(57,624,929,461.05)
Subsidies	6,198,853,544.53	-	-	-	(6,198,853,544.53)
Bad Debts Charges	-	-	-	-	-
Public Debt Charges	1,450,120,902,678.35	-	-	-	(1,450,120,902,678.35)
Transfer to other Government Entities	359,000,901,022.99	-	-	-	(359,000,901,022.99)
Total Recurrent Expenditure (b)	**5,696,126,998,446.16**	**4,226,315,970,213.34**	**-**	**4,226,315,970,213.34**	(1,469,811,028,232.82)
Capital Expenditure					
Total Capital Expenditure	875,065,427,015.42	-	-	-	(875,065,427,015.42)
Total Capital Expenditure = c	**875,065,427,015.42**	**-**	**-**	**-**	**(875,065,427,015.42)**
Total Expenditure: d=b+c	**6,571,192,425,461.58**	**4,226,315,970,213.34**	**-**	**4,226,315,970,213.34**	**(2,344,876,455,248.24)**
Budget Surplus/(Deficit): e=a-d	**670,355,501,129.50**	**(22,733,221,689.93)**	**-**	**(22,733,221,689.93)**	**2,930,810,506,180.57**

Ahmed Idris, FCNA
Accountant-General of the Federation

FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2017

	NCOA CODES	Note	Capital Grant	Other Reserves	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total
			₦	₦	₦	₦	₦
Balance as at 1st January 2017	Bal, of CRF & CDF (ie Statements 3 & 4) as at 31/12/2016		1,025,786,888,795.55			(14,430,856,916,384.00)	(13,405,070,027,588.50)
Changes in Accounting Policy	As adjusted						-
Restated Balance			**1,025,786,888,795.55**	-	-	(14,430,856,916,384.00)	(13,405,070,027,588.50)
							-
Surplus on Revaluation of Properties	43030101						-
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Balance)		1,025,786,888,795.55	-	-	(14,430,856,916,384.00)	(13,405,070,027,588.50)
Net Gains and Losses not Recognised in the Statement of Financial Performance							-
Net surplus for the period			**1,025,786,888,795.55**	-	-	(14,430,856,916,384.00)	(13,405,070,027,588.50)
Balance at 31 December 2017			**1,894,026,332,268.22**	**#REF!**		**#REF!**	**#REF!**
Deficit on Revaluation of Property							-
Surplus on Revaluation of Investments							-
Net gains and Losses not Recognised in the Statement of Financial Performance							-
Net deficit for the Period							
Balance at 31 December 2017			**1,894,026,332,268.22**	**#REF!**	-	**#REF!**	**#REF!**

Ahmed Idris, FCNA
Accountant - General of The Fedration

STATEMENT OF ACCOUNTING POLICIES

The following are the accounting policies adopted by the Federal Government of Nigeria in the Preparation of its General Purpose Financial Statements (GPFS) for the period ended 31st December, 2017.

S/N.	Accounting Policy
Part A – General Accounting Policies	
1.	**Legal Framework** The General Purpose Financial Statements (GPFS) 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, Annual Appropriation Act, Fiscal Responsibility Act 2007, Financial Regulations (2009), Treasury Circulars issued to date and other extant laws.
2.	**Reporting Period** The GPFS are for the period from 1st January to 31st December, 2017 with corresponding Statement of Financial Position as at 31st December, 2016.
3.	**Basis of Preparation** The GPFS have been prepared on historical costs and the accrual basis of accounting was used in the preparation process. However, some existing assets acquired prior to commencement of IPSAS accrual basis of accounting are yet to be valued and brought into the books. The GPFS are presented in Nigerian naira rounded to the nearest billion, unless separately identified.
4.	**Reporting Entity** The GPFS include the consolidation of financial statements of 924 Federal Government controlled Ministries, Departments and Agencies (MDA) funded either wholly or partially from the national budget and or other public funds except the Government Business Entities (GBE).
5.	**Annual Budget** The budget figures are as approved by the National Assembly and assented to by the President into Appropriation Act.
6.	**Principal Statements in the GPFS** a. The Consolidated statement of Financial Performance b. The Consolidated Statement of Financial Position c. The Consolidated Statement of Cash flow

	d. The Consolidated Statement of Changes in Net Assets/Equity e. The Statement of Comparison of Budget with Actual f. The Statement of Expenditures of the Federal Government according to functions of government g. The Notes to the GPFS
7.	**Comparative Information of Previous Year** The GPFS and accompanying Notes disclose all numerical information relating to the preceding year.
8.	**Foreign currency transactions** a. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. b. Foreign currency balances, as at the year-end are valued at the exchange rates prevailing on that date. c. Foreign Exchange gains/losses are recognised in the Statement of Financial Performance.
Part B – Significant Accounting Policies: Revenue	
9.	**Government Share of Federation Account, Statutory Revenue and Value Added Tax (VAT) Allocation** FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.
10.	**Independent revenue paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, taxes, fines, etc.)** **Non-exchange Transactions** For non-exchange transactions, revenue is recognized when it is paid into the CRF. **Exchange Transactions** For exchange transactions, revenue is recognized on assessment and approval.
11.	**Independent revenue not paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fines) but retained by respective MDA in line with the enabling law e.g. Federal Universities** **Non-exchange Transactions** For non-exchange transactions, revenue is recognized when it is paid into the MDA's Sub-Account. **Exchange Transactions**

	For exchange transactions, the revenue is recognized on assessment and approval.
12.	**Subsidies, Donations and Endowments** Subsidies, Donations and Endowments are recognised as income when money and or assets/services are received, or entitlement to be received is established; except where there is need for fulfilment of any restrictions attached to these monies and or assets. Where assets/services are involved, it is the responsibility of the benefiting MDA to ascertain the fair value and post into the books of account.
13.	**Transfer/Receipt from CRF, Other Public Funds and Other Government Entities to fund MDA Recurrent Expenditure** MDA are to recognize transfers as revenue to fund their recurrent expenditure. The total income from this transfer/receipt is recognized in the Statement of Financial Performance of the MDA as a revenue source.
Part C – Significant Accounting Policies: Expenditure	
14.	**Salaries and Wages, Allowances, Social Contribution and Overheads** These expenses are reported on an accrual basis and are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
15.	**Employee Benefits/Pension obligation** **a. Defined Benefits Scheme** Funds are provided for defined benefits of retirees in the budget and amounts due to retirees are accrued at period end and payments made when funds are available. **b. Defined Contributory Scheme** In line with the provisions of the Pension Act 2004 as amended, the employer contributes 7.5% of the gross salary of employees. The amount is provided for in the budget and payments made to Pension Fund Administrators (PFA). These amounts are expensed in the Statement of Financial Performance.
16.	**Subsidies (e.g. Meal, Petroleum/Energy, etc.)** These are recognized in the Statement of Financial Performance when incurred.
17.	**Public Debt Charges (e.g. Interest on Loans)** These are treated as expenditure or as a charge in the Statement of Financial Performance. They are accrued using the effective interest

	rate method.
18.	**Depreciation Charges** The cost of PPE is written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows: a. Lease Properties Over the term of the lease b. Buildings (including investment property) 2% c. Infrastructure 5% d. Plant and Machinery 10% e. Transportation Equipment 20% f. Office Equipment: 25% g. Furniture and Fittings: 20% h. Specialised Assets (e.g. books, military and para-military hardware) 10% i. Acquired/Constructed and Written off Assets (e.g. Constituency Projects) 100%
19.	**Amortization Charges** The cost of intangible assets is written off, from the time they are brought into use, on a straight line basis over their expected useful lives as follows: i. Software acquired externally 3 years ii. Goodwill (acquired) 4 years iii. Copyrights 4 years iv. Trademarks 4 years v. Other Intangible assets 4 years
20.	**Transfer to other government entities** Transfers to other government entities are non-exchange items and are recognized as expenses in the Consolidated Statement of Financial Performance.
21.	**Gain/Loss on Disposal of Assets** Gain/loss on disposal of assets is recognized in the statement of financial performance after adjusting for accumulated depreciation and impairment of the assets.
22.	**Gain/Loss on Foreign Exchange Transactions** Gain/loss on foreign exchange transactions is recognized in the statement of financial performance.
Part D – Significant Accounting Policies: Assets	
23.	**Cash and Cash Equivalent**

	Cash and Cash Equivalent include cash balances held in CRF (TSA), Sub-TSA accounts, Sub-Rec and other bank accounts. Other cash equivalents are recognized in the Statement of Financial Position at period end (e.g. Transfer to Out-Stations, Inter-MDA Cash Transfers, etc.)
24.	**Accounts Receivable:** These are sums owed the PSE at period end and are reported in the Statement of Financial Position (e.g. cash advances, imprests and revenue in arrears).
25.	**Prepayments** These are payments for future obligations by PSE for which services or goods have not been rendered/ supplied and are reported in the Statement of Financial Position (e.g. rents, insurance, etc.)
26.	**Inventories** Annual stock taking are carried out and Inventories are valued at the lower of cost and net realisable value. Cost is determined using the FIFO method Inventories are reported under Current Assets in the Statement of Financial Position.
27.	**Long Term Loans Granted** Loans Granted are shown at estimated realisable value after providing for bad and doubtful debts and impairments and are reported under Non-Current Assets in the Statement of Financial Position.
28.	**Investments (e.g. local and foreign)** These constitute investments in FGN owned enterprises and PSE investment in both quoted and unquoted companies in line with their enabling laws. They are reported on historical cost basis under the Statement of Financial Position.
29.	**Property, Plant & Equipment (PPE)** All PPE acquired in the financial reporting year are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. For legacy PPE, in line with the policy of government, are recorded into books at deemed cost. Fully depreciated PPE that are still in use are to have a carrying amount (net book value) of ₦10.00. All PPE are reported in the Statement of Financial Position with corresponding PPE Schedule.

30.	**Investment Property** These are cash-generating landed property owned by PSE. The cost, capitalisation, depreciation and impairment of Investment Property are same with PPE, but are reported separately in the Statement of Financial Position with corresponding PPE Schedule.
31.	**Intangible Assets** These consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year by PSE. Intangible assets are reported in the Statement of Financial Position with corresponding Intangible Assets Schedule.
Part E – Significant Accounting Policies: Liabilities	
32.	**Deposits** Deposits are receipts and or deductions from third parties for caution against poor delivery of services or performance or held in trust. They are reported in the Statement of Financial Position as a liability.
33.	**Short Term Loans & Debts** These constitute short term borrowings by PSE to finance recurrent budget operations with a maturity period of less or equal to 365 days. They are reported in the Statement of Financial Position as a liability.
34.	**Unremitted Deductions** Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. They are reported in the Statement of Financial Position as a liability.
35.	**Payables** Payables are amount due in respect of goods or services supplied/rendered but not paid for at period end. They are reported in the Statement of Financial Position as a liability.
36.	**Public Funds** These are balances of other public funds at the end of the financial year after adjusting for inflows and outflows within the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: cocoa levy fund, steel pool levy account, etc.
37.	**Long Term Borrowings** Borrowings are recognized initially at fair value, net of transaction costs incurred. They are recognized in the books of account upon

	receipts into the TSA or Sub-TSA as appropriate. Long Term Borrowings include Treasury Bonds, Bi-Lateral Loans, etc.
38.	**Capital Grants** These constitute owners contributions for capital development of PSE. They are usually funded from the capital budget as appropriated and from other public funds, e.g. funding to universities from Tertiary Education Trust Fund (TETFund). The amount outstanding is part of owners equity
39.	**Reserves** Reserves are accumulated surplus/deficit, revaluation reserves, prior year adjustments, transitional reserves, etc. as reported by PSE in the Statement of Financial Position.
40.	**Statement of Cash flow** This statement is prepared using the direct method approach. The Cash flow statement consists of three (3) sections: a. **Operating activities section** includes cash received from all income sources of the Government and the cash payments made for the supply of goods and services b. **Investing activities section** includes those activities relating to the acquisition and disposal of non-current assets c. **Financing activities section** Financing activities section comprises the change in equity and debt capital structure of the Government
41.	**Statement of Changes in Net Assets/Equity** The statement is prepared to reconcile the changes in net assets from one period to another due to identified parameters.

Zainab Shamsuna Ahmad
Honourable Minister of Finance

NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2017

	2017								2016						
DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	FAAC SPECIAL ALLOCATION FROM FUNDS DEPT	EXCHANGE GAIN DIFFERENCE	EXCESS PPT	DISTRIBUTION OF $ 150 Mill. & EXCESS BANK CHARGES RECOVERED/SOLID MINERAL	NNPC REFUND TO FG	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	EXCHANGE GAIN	EXCESS PPT	ADD EXCESS CRUDE	NNPC REFUND TO FG	TOTAL
	N			N			N	N	N	N			N		N
January	88,254,249,288.62	9,115,063,778.44		22,843,200,735.56	18,142,801,268.79		5,828,095,806.70	144,183,410,878.11	130,586,847,236.03	5,271,177,489.70	1,854,980,419.04		14,259,000,000.00	5,828,095,806.70	157,800,100,951.47
February	107,061,448,070.13	15,561,784,902.92		20,795,275,093.30	25,675,657,500.00		5,828,095,806.70	174,922,261,373.04	121,476,686,983.30	5,087,777,340.90	1,465,471,517.91			5,828,095,806.70	133,858,031,648.81
March	92,689,929,584.40	15,561,784,902.92		17,238,972,890.11	25,696,754,999.70		5,828,095,806.70	157,015,538,183.83	112,019,649,687.48	5,087,777,340.90	1,491,776,126.00			5,828,095,806.70	124,427,298,961.08
April	110,113,891,618.59	15,561,784,902.92		28,732,064,717.28	9,392,389,962.35		5,828,095,806.70	169,628,227,007.85	95,367,234,209.77	5,087,777,340.90	1,236,833,661.53			5,828,095,806.70	107,519,941,018.90
May	99,007,287,361.56	15,561,784,902.92		16,481,410,686.19	8,618,307,652.50			139,668,790,603.17	88,096,918,477.35	5,087,777,340.90	1,044,769,754.35		768,977,466.31	5,828,095,806.70	100,826,538,845.61
June	120,402,350,981.04	15,561,784,902.92		28,301,549,961.76				164,265,685,845.72	98,789,448,750.19	5,087,777,340.90	1,108,068,104.98			5,828,095,806.70	110,813,390,002.77
July	237,519,086,249.18	15,561,784,902.92						253,080,871,152.10	174,629,364,966.46	5,087,777,340.90	36,637,931,208.36		4,187,016,191.06	5,828,095,806.70	226,370,185,513.48
August	151,271,748,356.05	15,782,169,802.59						167,053,918,158.64	113,871,230,276.77	5,087,777,340.90	46,904,748,113.12	21,167,265,513.03	666,010,128.43	5,828,095,806.70	193,525,127,178.95
September	224,147,848,935.74	15,782,169,802.59						239,930,018,738.33	128,347,993,900.18	9,115,063,778.44	36,681,693,097.34	14,768,250,000.00		5,828,095,806.70	194,741,096,582.66
October	166,556,599,465.81	15,782,169,802.59				22,312,245,165.64		204,651,014,434.04	101,686,692,543.76	9,115,063,778.44	17,963,671,461.62	26,745,810,599.91		5,828,095,806.70	161,339,334,190.43
November	160,480,236,781.07	15,782,169,802.59				457,737,218.55	12,658,500,000.00	189,378,643,802.21	79,888,625,352.38	9,115,063,778.44	16,046,802,487.47	46,038,085,468.77		5,828,095,806.70	156,916,672,893.76
December	212,748,785,616.20	15,782,169,802.59						228,530,955,418.79	81,013,785,464.27	9,115,063,778.44	16,792,810,447.99	27,848,700,000.00		5,828,095,806.70	140,598,455,497.40
SUB-TOTAL	1,770,253,462,308.40	181,396,622,208.91	0.00	134,392,474,084.20	87,525,911,383.34	22,769,982,384.19	35,970,883,226.80	2,232,309,335,595.84	1,325,774,477,847.94	77,345,873,989.76	179,229,556,399.71	136,568,111,581.71	19,881,003,785.80	69,937,149,680.40	1,808,736,173,285.32
T.B							0.00								

0.00

**** DISTRIBUTION OF $ 150 Mill. & EXCESS BANK CHARGES RECOVERED/SOLID MINERALto read: N50 billion Forex equalization/Excess bank charges

B. DETAILS OF 7%/4%/4% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE (NCS), FEDERAL INLAND REVENUE SERVICE (FIRS) AND DEPARTMENT OF PEROLEUM RESOURCES (DPR) IN THE YEAR 2017

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	RECEIPT FROM FAAC BY FIRS	RECEIPT FROM FAAC BY DPR					TOTAL	RECEIPT FROM FAAC	RECEIPT FROM OTHER SOURCES					TOTAL
	N	N					N	N	N	N			N		N
January								0.00							-
February								0.00							-
March								0.00							-
April								0.00							-
May								0.00							-
June								0.00							-
July								0.00							-
August								0.00							-
September								0.00							-
October								0.00							-
November								0.00							-
December	43,927,275,411.46	85,231,900,250.95	24,553,641,884.44					153,712,817,546.85	55,193,101,041.93	183,139,224.04					55,376,240,265.97
SUB-TOTAL	43,927,275,411.46	85,231,900,250.95	24,553,641,884.44				0.00	153,712,817,546.85	55,193,101,041.93	183,139,224.04			0.00		55,376,240,265.97
	CHECK														1,864,112,413,551.29

Note 1: Federal Government Share of Federation Account Allocation Committee (FAAC) Statutory Revenue
This Revenue source consists of all gross receipts that accrued to the Federal Government of Nigeria (FGN) from its share of Statutory Allocation from the Federation Account in line with the Federation Revenue sharing arrangement of 48.50%. In addition, Cost of Collections of Federal Institutions involved in collection of the Federation Revenue is added. In summary, the amount to the credit of this account are:
a. Federal Government Share of Statutory Revenue (48.50%)
b. 7% Cost of Collection of Nigeria Customs Service
c. 4% Cost of Collection of Federal Inland Revenue Service
d. 4% Cost of Collection of Department of Petroleum Resources
In line with the accounting policy, accounting for FAAC Statutory Allocation is effective when monthly FAAC is distributed.

FAAC	2,232,309,335,595.84
COST OF COLLECTION	153,712,817,546.85
TOTAL FAAC ALL	2,386,022,153,142.69

NOTE 2

DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS IN THE YEAR 2017

S/N	DETAILS/ MONTH	AMOUNT	
		2017	2016
1	January	10,654,380,345.92	8,342,381,368.25
2	February	9,881,304,929.16	9,370,270,358.69
3	March	9,301,500,074.92	8,706,578,906.14
4	April	10,570,729,023.84	8,633,053,893.90
5	May	11,380,133,547.09	8,770,841,374.43
6	June	10,749,985,708.40	8,751,636,682.25
7	July	10,973,047,284.61	9,058,684,437.36
8	August	10,823,703,798.42	9,003,074,517.70
9	September	11,654,116,072.84	10,209,307,471.77
10	October	11,197,536,738.72	8,637,194,734.51
11	November	12,057,486,641.33	9,357,090,645.62
12	December	10,809,338,695.33	10,157,885,221.86
	TOTAL	**130,053,262,860.59**	**108,997,999,612.48**

FGN Share of FAAC Value Added (VAT).
This Revenue source consists of gross receipts that accrued to the FGN from its share of 14.0% of Value Added (VAT) after deducting the 1 per cent from the 15.0% due to the Federal Capital Territory Administration (FCTA).

NOTE 3

AGGREGATE OF TAX REVENUE CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT	REMARKS
1	DEVELOPMENT TAX/LEVY	12010106	- 4,109,635.71	
2	OTHER SERVICE TAXES	12010109	1,347,888.70	
3	RECLASSIFICATION TO NOTE 4		2,761,747.01	
	TOTAL		-	

Tax Revenue refers to compulsory tax/levy for the use Government services/facilities for public purposes.

NOTE 4

AGGREGATE OF NON-TAX REVENUE CONSTITUTE:

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
			Financial Performance	Cash Flow	
1	RADIO STATION LICENSES	12020105	2,980,000.00	2,980,000.00	
2	NATURALIZATION & CITIZENSHIP	12020108	2,450,000.00	2,450,000.00	
3	INLAND WATER-WAY LICENSE	12020110	3,000.00	3,000.00	
4	WATER USE LICENCE	12020127	3,000,000.00	3,000,000.00	
5	MOTOR NUMBER PLATE	12020139	5,846,580.00	5,846,580.00	
6	APPLICATION PROCESSING FEE	12020210	19,606,681.54	19,606,681.54	
7	PROCESSING OF APPLICATION FOR RENEWAL	12020212	868,117,290.90	868,117,290.90	
8	PENALTY FOR LATE RENEWAL OF APPLICATION	12020213	1,517,250.00	1,517,250.00	
9	SUPREME / INDUSTRIAL COURT FEES	12020401	70,800,329.05	70,800,329.05	
10	TRADE MARKS FEES	12020402	12,000.00	12,000.00	
11	COMPANY & BUSINESS NAMES FEES	12020403	3,386,225.81	3,386,225.81	
12	PASSPORT FEES	12020405	16,606,457,221.90	16,606,457,221.90	
13	VISA & ALIENS REGISTRATION FEES	12020406	1,735,191,553.78	1,735,191,553.78	
14	TRAVEL CERTIFICATE FEES	12020407	28,797,601.66	28,797,601.66	
15	POLICE ESCORT & SPECIAL DUTIES FEES	12020408	6,000.00	6,000.00	
16	WEIGHTS & MEASURE FEES	12020409	10,000.00	10,000.00	
17	ELECTRICAL INSPECTORATE FEES	12020410	21,954,349.50	21,954,349.50	
18	CONTRACTOR REGISTRATION FEES	12020417	40,309,792.25	40,309,792.25	
19	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	12020419	28,043,448.95	28,043,448.95	
20	ACCREDITATION FEES	12020424	7,628,690.22	7,628,690.22	
21	COURT SUMMONS FEES	12020426	556,450.00	556,450.00	
22	TENDER FEES	12020427	406,375,331,436.03	406,375,331,436.03	
23	FIRE SAFETY CERTIFICATE FEES	12020428	1,610,000.00	1,610,000.00	
24	BUSINESS EXPATRIATE QUOTA / RENEWAL FEES	12020429	33,963,000.00	33,963,000.00	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
25	PROFESSIONAL REGISTRATION FEES	12020430	73,478,903.74	73,478,903.74	
26	CERTIFICATION FEES	12020432	595,500.00	595,500.00	
27	INFORMATION/AUTHENTICATION OF DOCUMENTS FEES	12020435	1,616,100.00	1,616,100.00	
28	CONSULTANCY FEES	12020440	755,324,444.65	755,324,444.65	
29	LABORATORY FEES	12020441	110,770,239.05	110,770,239.05	
30	BIRTH AND DEATH REGISTRATION FEES	12020443	560,875.00	560,875.00	
31	DEVELOPMENT LEVY	12020448	7,371,000.00	7,371,000.00	
32	BUSINESS/TRADE OPERATION FEES	12020449	201,588,695.00	201,588,695.00	
33	INSPECTION FEES	12020450	78,686,194.40	78,686,194.40	
34	SCHOOL/TUITION/EXAMINATIONS FEES	12020452	2,382,096,681.65	2,382,096,681.65	
35	SCHOOL/TUITION/REGISTRATION/EXAMINATION FEES - POST GRADUTE	12020455	634,954,167.86	634,954,167.86	
36	SCHOOL/TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	12020456	4,925,300,033.42	4,925,300,033.42	
37	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	12020458	7,783,585,053.09	7,783,585,053.09	
38	RIGHT OF OCCUPANCY FEES	12020459	866,889.00	866,889.00	
39	PUBLICATION FEES	12020462	978,500.00	978,500.00	
40	HOSPITAL SERVICES REGISTRATION FEES	12020463	318,795.00	318,795.00	
41	HOSPITAL SERVICES CHARGES	12020464	79,888,996.57	79,888,996.57	
42	REGISTRATION FEES	12020470	55,198,177.25	55,198,177.25	
43	WORKSHOP/TRAINING/CONFERENCE FEES	12020478	83,597,500.00	83,597,500.00	
44	NATURALIZATION & CITIZENSHIP FEES	12020479	650,000.00	650,000.00	
45	BULK EXPEDITED MAIL/INTERNATIONAL MAIL OPERATION &PARCELS ACCEPTANCE AND OTHER RELATED SERVICES FEES	12020481	6,860,000.00	6,860,000.00	
46	SUNDRY FINES	12020501	201,550,802.88	201,550,802.88	
47	COURT FINES	12020502	17,165,651.35	17,165,651.35	
48	SALES OF JOURNAL & PUBLICATIONS	12020601	1,348,700.00	1,348,700.00	
49	SALES OF ID CARDS	12020603	880,630.06	880,630.06	
50	SALES OF STORES	12020604	47,423,900.00	47,423,900.00	
51	SALES OF BILLS OF ENTRIES FORMS	12020606	17,236,306.77	17,236,306.77	
52	PROCEEDS FROM SALES OF FARM PRODUCE	12020609	571,950.00	571,950.00	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
53	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	12020610	12,239,613.54	12,239,613.54	
54	PROCEEDS FROM SALES OF GOVT. VEHICLES	12020611	27,598,880.00		See Note 23
55	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	12020612	533,004,323.89	533,004,323.89	
56	SALES OF ADMISSION/RECRUITMENT/ENLISTMENT FORMS	12020614	911,000.00	911,000.00	
57	SALES OF UNIFORMS	12020615	338,791,853.51	338,791,853.51	
58	SALES OF FORMS	12020616	732,214,583.74	732,214,583.74	
59	SALES OF PLAN / REPRINT / MAP	12020617	27,000.00	27,000.00	
60	SALES OF REAGENTS / CHEMICALS	12020618	2,947,889.62	2,947,889.62	
61	SALES OF OTHER GOVERNMENT PROPERTIES	12020620	4,848,558.00	4,848,558.00	
62	EARNINGS FROM CONSULTANCY SERVICES	12020701	1,584,825.00	1,584,825.00	
63	EARNINGS FROM LABORATORY SERVICES	12020702	377,938,757.13	377,938,757.13	
64	EARNINGS FROM THE USE OF GOVT. VEHICLES	12020704	32,616.00	32,616.00	
65	EARNINGS FROM THE USE OF GOVT. HALLS	12020705	10,230,950.97	10,230,950.97	
66	EARNINGS FROM TOLLS OF EXPRESSWAY	12020706	3,173,000.00	3,173,000.00	
67	EARNINGS FROM MEDICAL SERVICES	12020707	667,938,348.38	667,938,348.38	
68	EARNINGS FROM AGRICULTURAL PRODUCE	12020708	14,379,880.00	14,379,880.00	
69	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	12020709	386,300.00	386,300.00	
70	EARNINGS FROM COMMERCIAL ACTIVITIES	12020711	709,032,334.12	709,032,334.12	
71	EARNINGS FROM HIRE OF ACADEMIC GOWN / BOOKS OF PRECEEDINGS / OTHERS	12020712	1,018,200.00	1,018,200.00	
72	EARNINGS FROM LIBRARY SERVICES	12020713	12,200.00	12,200.00	
73	EARNING FROM ICT SERVICES	12020714	530,670.00	530,670.00	
74	EARNINGS FROM MAINTENANCE / REPAIRS FEES	12020715	11,000.00	11,000.00	
75	EARNINGS FROM CABOTAGE SERVICES	12020718	13,691,912.50	13,691,912.50	
76	EARNINGS FROM GUEST HOUSES	12020720	1,545,993.52	1,545,993.52	
77	EARNINGS FROM FINANCIAL SERVICES (REMITTANCES, POSTAL INSURANCE, POST BANK,MOBILE MONEY, E-COMMERCE & FINANCE INCLUSION)	12020721	1,128,600.00	1,128,600.00	
78	RENT ON FEDERAL GOVT.QUARTERS	12020801	21,468,404.35	21,468,404.35	
79	RENT ON FEDERAL GOVT.OFFICES	12020802	13,738,950.00	13,738,950.00	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
80	RENT ON FEDERAL GOVT BUILDINGS	12020803	7,811,400.00	7,811,400.00	
81	RENT ON FEDERAL GOVT. LAND	12020901	135,867,716.00	135,867,716.00	
82	LEASE RENTAL	12020905	7,000.00	7,000.00	
83	RENT ON GOVERNMENT PROPERTIES	12020906	13,089,810.79	13,089,810.79	
84	RECLASSIFICATION FROM NOTE 3		(2,761,747.01)	- 2,761,747.01	
	TOTAL		**446,972,484,412.38**	**446,944,885,532.38**	

This includes independent revenue from Licenses, Mining Rents, Royalties, Fines General, Sale General, Earnings General, Rent on Government Buildings, Rent on Land

S/NO	DETAILS	NCOA	AMOUNT	REMARKS

DETAILS OF NON TAX REVENUE ACCORDING TO MDA

	NON TAX REVENUE -FEES			
S/NO	NAME	CODE	2017 ACTUAL	
	ADMINISTRATIVE SECTOR		AMOUNT	
1	NIGERIAN NAVY	0116004001	630,000.00	
2	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0119001001	2,583,056.00	
3	FOREIGN MISSION: ABIDJAN	0119009001	3,403,471.02	
4	FOREIGN MISSION: ACCRA	0119009002	39,880,584.11	
5	FOREIGN MISSION: BANGKOK	0119009010	7,324,531.95	
6	FOREIGN MISSION: BANGUI	0119009011	796,592.91	
7	FOREIGN MISSION: BANJUL	0119009012	2,608,367.14	
8	FOREIGN MISSION: BATA	0119009013	229,795.33	
9	FOREIGN MISSION: BERLIN	0119009016	11,468,261.07	
10	FOREIGN MISSION: BISSAU	0119009018	3,342,376.48	
11	FOREIGN MISSION: BRAZAVILLE	0119009020	7,478,081.65	
12	FOREIGN MISSION: BUEA	0119009024	5,125,024.46	
13	FOREIGN MISSION: CANBERRA	0119009028	44,335,552.99	
14	FOREIGN MISSION: DAKAR	0119009032	3,314,285.71	
15	FOREIGN MISSION: DAR-ES-SALAAM	0119009034	13,203,704.24	
16	FOREIGN MISSION: DOUALA	0119009035	2,334,455.13	
17	FOREIGN MISSION: DUBAI TRADE MISSIONS	0119009036	7,771,396.62	
18	FOREIGN MISSION: DUBLIN	0119009037	18,459,673.92	
19	FOREIGN MISSION: GABORONE	0119009039	197,659.10	
20	FOREIGN MISSION: HONGKONG	0119009045	157,894.74	
21	FOREIGN MISSION: JOHANNESBURG	0119009049	3,777,289.38	
22	FOREIGN MISSION: KAMPALA	0119009050	36,360,937.50	
23	FOREIGN MISSION: KINGSTON	0119009054	79,653.68	
24	FOREIGN MISSION: KINSHASA	0119009055	9,158,709.68	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
25	FOREIGN MISSION: LONDON	0119009061	369,119,333.33		
26	FOREIGN MISSION: WARSAW	0119009104	967,619.05		
27	FOREIGN MISSION: WASHINGTON	0119009105	39,525,880.65	ADJUSTMENT OF (33,580.65) FROM REPAYMENT	
28	FOREIGN MISSION: YAOUNDE	0119009107	4,859,235.13		
29	FOREIGN MISSION, JUBA, SOUTH SUDAN	0119009109	5,977,058.82		
30	FOREIGN MISSIONS, ABU DHAB	0119009110	2,090,860.22		
31	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001	39,010,000.00	ADJUSTMENT OF (2,450,000) FROM REPAYMENT	
32	NIGERIAN PRISON SERVICE	0124002001	210,000.00		
33	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	47,952,500.00		
34	FEDERAL FIRE SERVICE	0124007001	1,610,000.00		
35	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	3,630,000.00		
36	FEDERAL CHARACTER COMMISSION	0149001001	355,000.00		
37	CODE OF CONDUCT TRIBUNAL	0158001001	155,000.00		
38	NATIONAL COMMISSION FOR REFUGEES	0161003001	20,000.00		
39	NATIONAL MERIT AWARD	0161006001	350,000.00		
40	FEDERAL ROAD SAFETY COMMISSION	0161007001	3,000.00		
41	**ECONOMIC**				
42	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	1,060,000.00		
43	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	36,901,102.10		
44	INVESTMENT AND SECURITIES TRIBUNAL	0220006001	556,450.00		
45	FEDERAL INLAND REVENUE SERVICES	0220008001	10,749,700.00		
	NIGERIA CUSTOMS SERVICES	220011001	307,055,353.51		
46	TSA SETTLEMENT CENTRE	0220012001	1,559,774,000.00		
47	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0222001001	22,000.00		
48	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	369,303,603.50	ADJUSTMENT OF (5,842,580.00) FROM REPAYMENT	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
49	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0222014001	140,000.00		
50	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0228001001	40,000.00		
51	MARITIME ACADEMY, ORON	0229005001	529,996,764.07		
52	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	0233001001	1,520,001.05		
53	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0233003001	405,000.00		
54	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0233004001	3,589,023.48		
55	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0236003001	10,000.00		
56	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0252001001	13,585,070.50		
57	ANAMBRA/ IMO RBDA	0252037001	298,500.00		
58	LOWER BENUE RBDA	0252042001	40,000.00		
	LAW AND JUSTICE				
59	SUPREME COURT OF NIGERIA	0318002001	7,120,786.05		
60	FEDERAL HIGH COURT ? LAGOS	0318004001	18,578,797.00		
61	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0318005001	52,482,131.00		
62	NATIONAL INDUSTRIAL COURT	0318008001	64,648,543.00		
63	NATIONAL JUDICIAL INSTITUTE- ABUJA	0318009001	11,319,000.00		
64	NATIONAL HUMAN RIGHTS COMMISSION	0326007001	3,666,778.18		
65	NIGERIAN COPYRIGHT COMMISSION	0326010001	10,060,177.25		
	SOCIAL				
66	NATIONAL YOUTH SERVICE CORPS (NYSC)	0513003001	872,192.24		
67	FEDERAL MINISTRY OF EDUCATION - HQTRS	0517001001	68,803.74		
68	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	594,593.20		
69	NATIONAL LIBRARY OF NIGERIA	0517008001	583,500.00		
70	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	18,000.00		
71	FEDERAL POLYTECHNIC KAURA-NAMODA	0517018005	6,499,357.50		
72	FEDERAL POLYTECHNIC NASARAWA	0517018007	429,414,573.30		
73	FEDERAL POLYTECHNIC KADUNA	0517018009	731,577,235.21		
74	FEDERAL POLYTECHNIC NEKEDE	0517018013	534,016,047.00		

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
75	FEDERAL POLYTECHNIC OKO	0517018014	1,135,032,216.39		
76	FEDERAL POLYTECHNIC ILARO	0517018018	539,192,204.94		
77	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	202,085,712.31		
78	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	127,970,623.65		
79	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	550,742,013.80		
80	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0517021011	16,000.00		
81	UNIVERSITY OF UYO	0517021020	6,000.00		
82	UNIVERSITY OF MAIDUGURI	0517021021	4,010,782,993.58		
83	BAYERO UNIVERSITY, KANO	0517021023	15,000.00		
84	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0517023001	16,800.00		
85	F.S.C. SOKOTO	0517026001	560,000.00		
86	FGC AZARE	0517026002	66,863,700.00		
87	FGC BIRIN YAURI	0517026004	9,848,457.00		
88	FGC GANYE	0517026006	41,459,750.00		
89	FGC GARKI	0517026007	110,762,515.00		
90	FGC IKET NISE	0517026009	240,200,500.00		
91	FGC IKOM	0517026011	105,099,154.00		
92	FGC IKOT EKPENE	0517026012	149,491,943.44		
93	FGC JOS	0517026014	140,093,564.00		
94	FGC KADUNA	0517026015	143,958,084.76		
95	FGC KANO	0517026016	128,119,243.38		
96	FGC KEFFI	0517026017	169,206,984.50		
97	FGC KIYAWA	0517026018	62,884,000.00		
98	FGC KWALI	0517026019	185,011,874.00		
99	FGC MAIDUGURI	0517026020	62,902,900.00		
100	FGC MINJIBIR	0517026021	90,300,150.00		
101	FGC MINNA	0517026022	139,374,478.00		

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
102	FGC ODIKOLOGUNA	0517026023	86,814,150.00		
103	FGC OGOJA	0517026026	116,233,077.00		
104	FGC OHAFIA	0517026027	143,981,408.19		
105	FGC OKIGWE	0517026028	290,559,085.95		
106	FGC OKPOSI	0517026029	259,570,571.42		
107	FGC ONITSHA	0517026030	202,817,539.72		
108	FGC PORT HARCOURT	0517026031	239,999,715.00		
109	FGC POTISKUM	0517026032	44,090,400.00		
110	FGC SOKOTO	0517026034	37,629,353.00		
111	FGC UGWOLAWO	0517026035	73,550,800.00		
112	FGC WARRI	0517026036	279,829,543.02		
113	FGC ZARIA	0517026037	101,877,208.50		
114	FGC, BILLIRI	0517026038	26,526,729.36		
115	FGGC ABAJI	0517026041	148,126,649.20		
116	FGGC ABULOMA	0517026042	180,720,902.00		
117	FGGC ANKA	0517026044	26,114,750.00		
118	FGGC BAJOGA	0517026045	17,800,900.00		
119	FGGC BAKORI	0517026046	101,829,371.26		
120	FGGC BAUCHI	0517026047	73,885,200.00		
121	FGGC BENIN	0517026048	193,708,500.00		
122	FGGC BIDA	0517026049	73,541,678.52		
123	FGGC BWARI	0517026050	205,815,743.56		
124	FGGC CALABAR	0517026051	140,848,180.00		
125	FGGC EFON IMNRINGI	0517026053	69,400,762.42		
126	FGGC ENUGU	0517026054	322,115,513.87		
127	FGGC EZZAMGBO ABAKALIKI	0517026055	110,131,092.00		
128	FGGC GBOKO	0517026056	131,819,813.68		

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
129	FGGC GUSAU	0517026057	96,002,952.09		
130	FGGC GWANDU	0517026058	57,965,159.18		
131	FGGC IBILLO	0517026059	68,329,000.00		
132	FGGC IBUSA	0517026060	157,718,953.09		
133	FGGC IKOT-OBIO-ITONG	0517026061	157,039,160.00		
134	FGGC ILORIN	0517026062	178,627,817.00		
135	FGGC JALINGO	0517026064	99,329,755.52		
136	FGGC KABBA	0517026065	102,596,195.00		
137	FGGC KAZAURE	0517026066	59,237,901.05		
138	FGGC KEANA	0517026067	31,136,500.00		
139	FGGC LANGTANG	0517026068	118,859,147.27		
140	FGGC LEJJA	0517026069	349,199,206.20		
141	FGGC MONGUNO	0517026070	500,000.00		
142	FGGC NEW BUSA	0517026071	51,188,980.00		
143	FGGC OMU-ARAN	0517026072	98,332,936.40		
144	FGGC OWERRI	0517026073	262,398,665.00		
145	FGGC GUMI TAMBAWAL	0517026076	19,987,500.00		
146	FGGC UMUAHIA	0517026077	290,403,196.55		
147	FGGC WUKARI	0517026078	55,610,341.16		
148	FGGC, YOLA	0517026079	77,288,994.85		
149	FSTC AHOADA	0517026080	136,445,602.00		
150	FSTC AWKA	0517026081	181,455,057.15		
151	FSTC MICHIKA	0517026083	8,656,000.00		
152	FSTC TUNGBO - YENAGOA	0517026084	76,621,518.35		
153	FTC JALINGO	0517026088	50,416,416.00		
154	FTC LASSA	0517026090	160,000.00		
155	FTC OHANSO	0517026091	56,250,000.00		

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
156	FTC OTOBI	0517026093	104,422,851.05		
157	FTC OTUPKO	0517026094	60,118,000.00		
158	FTC SHIRORO	0517026095	124,306,302.10		
159	FTC UYO	0517026097	70,130,299.63		
160	FTC ZURU	0517026099	24,856,943.56		
161	FSTC,DOMA	0517026103	75,824,968.00		
162	FSTC DAYI	0517026104	74,345,600.00		
163	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001	28,600.00		
164	FEDERAL MINISTRY OF HEALTH - HQTRS	0521001001	190,425.00		
165	RADIOGRAPHERS REGISTRATION BOARD	0521006001	92,000.00		
166	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0521012001	61,400.00		
167	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0521013001	113,700.00		
168	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	386,251,306.00		
169	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	17,977,050.00		
170	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0521027007	3,000.00		
171	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027	72,199,563.08		
172	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028	1,818,000.00		
173	FEDERAL MEDICAL CENTRE, KOGI	0521027031	381,984,323.00		
174	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0521027035	71,234,322.23		
175	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0535001001	5,650,000.00		
176	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001	171,393,530.58	ADJUSTMENT OF (2,553,969.42) FROM REPAYMENT	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
177	NATIONAL POPULATION COMMISSION	543001001	580,875.00		
178	REVENUE FROM UNCLASSIFIED MDA- PASSPORT		16,606,457,221.90		
179	REVENUE FROM UNCLASSIFIED MDA- TENDER FEE		403,538,070,707.22	Adjustment due to Cut-Off date	
	TOTAL FEES		**442,187,627,367.52**		

NON TAX REVENUE -FINES

S/NO	NAME	CODE	2017 ACTUAL	
	ADMINISTRATIVE SECTOR		**AMOUNT**	
1	STATE HOUSE - HQTRS	0111001001	29,400.00	
2	FEDERAL ROAD SAFETY COMMISSION	0161007001	201,506,487.05	ADJUSTMENT OF (4,000) FROM REPAYMENT
	LAW & JUSTICE SECTOR			
3	COURT OF APPEAL	0318003001	6,400.00	
4	FEDERAL HIGH COURT ? LAGOS	0318004001	8,491,310.00	
5	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0318005001	8,708,802.00	
6	CUSTOMARY COURT OF APPEAL- ABUJA	0318007001	500.00	
	SOCIAL SECTOR	05	1,135.83	
7	KAMUKU NATIONAL PARK	0535008001	1,135.83	
	TOTAL FINES	0535008001	**218,745,170.71**	

NON TAX REVENUE -SALES

S/NO	NAME	CODE	2017 ACTUAL	
	ADMINISTRATIVE SECTOR			
1	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0111005001	4,889,650.00	
2	NIGERIAN NAVY	0116004001	7,828,000.00	
3	FOREIGN MISSION: BANJUL	0119009012	182,430.06	
4	FOREIGN MISSION: BISSAU	0119009018	420,698.20	
5	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001	632,908,000.00	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
6	NIGERIAN PRISON SERVICE	0124002001	691,650.00		
7	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	2,754,640.00		
8	PUBLIC COMPLAINTS COMMISSION	0145001001	4,975,000.00		
9	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	34,241,680.00		
10	FEDERAL ROAD SAFETY COMMISSION	0161007001	7,488,090.00		
	ECONOMIC SECTOR				
11	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	87,100.00		
12	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	322,250.00		
13	FEDERAL INLAND REVENUE SERVICES	0220008001	40,500.00		
14	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	911,000.00		
15	MARITIME ACADEMY, ORON	0229005001	18,463,500.00		
16	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0233003001	1,018,000.00		
17	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0233004001	3,610,128.54		
18	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0236003001	13,000.00		

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
	LAW & JUSTICE SECTOR				
19	FEDERAL HIGH COURT ? LAGOS	0318004001	613,100.00		
20	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0318005001	3,599,600.00		
21	NATIONAL INDUSTRIAL COURT	0318008001	291,950.00		
22	NATIONAL JUDICIAL INSTITUTE- ABUJA	0318009001	1,860,000.00		
23	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001	2,511,000.00		
	SOCIAL SECTOR				
24	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	112,500.00		
25	FEDERAL POLYTECHNIC KADUNA	0517018009	57,372,000.00		
26	FEDERAL POLYTECHNIC NEKEDE	0517018013	81,683,550.00		
27	FEDERAL POLYTECHNIC ILARO	0517018018	35,955,329.31		
28	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	6,810,350.00		
29	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	3,023,680.00		
30	OBAFEMI AWOLOWO UNIVERSITY	0517021005	103,200.00		
31	FGC KADUNA	0517026015	27,000,000.00		
32	FGC KIYAWA	0517026018	20,440,000.00		
33	FGC SOKOTO	0517026034	21,227,000.00		
34	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	120,247,467.00		
35	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	4,698,463.39		
36	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027	79,517,157.22		
37	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028	229,142,486.24		
38	FEDERAL MEDICAL CENTRE, KOGI	0521027031	75,494,731.00		
39	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0521027037	62,727,681.25		

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
40	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001	1,059,500.00		
41	NATIONAL POPULATION COMMISSION	0543001001	27,000.00		
	TOTAL SALES		**1,556,363,062.21**		

NON TAX REVENUE -EARNINGS

S/NO	NAME	CODE	2017 ACTUAL	
	ADMINISTRATIVE SECTOR			
1	STATE HOUSE - HQTRS	0111001001	99,500.00	
2	FOREIGN MISSION: WASHINGTON	0119009105	483,870.97	
3	NIGERIAN PRISON SERVICE	0124002001	5,526,600.00	
4	FEDERAL CHARACTER COMMISSION	0149001001	1,584,825.00	
5	FEDERAL ROAD SAFETY COMMISSION	0161007001	1,183,600.00	
	ECONOMIC SECTOR			
6	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	249,261,120.00	
7	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	305,000.00	
8	STANDARD ORGANIZATION OF NIGERIA	0222002001	920,000.00	
9	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	720,793,568.57	
10	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0222014001	4,424,700.00	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
11	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0228031001	160,000.00		
12	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0233003001	843,500.00		
13	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0236003001	743,880.00		
14	ANAMBRA/ IMO RBDA	0252037001	327,530.00		
15	LOWER BENUE RBDA	0252042001	11,000.00		
16	LAW & JUSTICE SECTOR				
17	NATIONAL INDUSTRIAL COURT	0318008001	32,616.00		
18	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001	200,000.00		
	SOCIAL SECTOR				
19	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0513001001	440,000.00		
20	FEDERAL POLYTECHNIC KADUNA	0517018009	7,027,804.95		
21	FEDERAL POLYTECHNIC ILARO	0517018018	19,240,658.00		
22	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	9,192,650.00		
23	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	4,447,000.00		
24	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	281,798.05		
25	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	2,474,720.00		
26	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027	337,859,446.36		
27	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028	254,041,118.65		
28	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0521027037	189,818,432.50		
29	KAMUKU NATIONAL PARK	0535008001	573,173.52		
	TOTAL EARNINGS		**1,812,298,112.57**		

	NON TAX REVENUE -MININING RENT			
S/NO	**NAME**	**CODE**	**2017 ACTUAL**	
	ADMINISTRATIVE SECTOR			
1	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001	70,000.00	
2	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	33,730,000.00	
3	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0156001001	292,599,912.65	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
	ECONOMIC SECTOR				
4	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	559,818,559.79		
5	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0252050001	3,000,000.00		
	SOCIAL SECTOR				
6	NURSING AND MIDWIFERY COUNCIL	0521011001	17,750.00		
	TOTAL MINING RENTS		**889,236,222.44**		

NON TAX REVENUE - RENT ON GOVERNMENT BUILDINGS

S/NO	NAME	CODE	2017 ACTUAL	
	ADMINISTRATIVE SECTOR			
1	FOREIGN MISSION: BRUSSELS	0119009021	5,407,060.72	
2	FOREIGN MISSION: LONDON	0119009061	62,500,000.00	
	ECONOMIC SECTOR			
3	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	14,901,594.77	
4	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	1,544,540.00	
5	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001	7,710,000.00	
6	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	13,738,950.00	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
	LAW & JUSTICE SECTOR				
7	NATIONAL INDUSTRIAL COURT	0318008001	3,729.60		
	SOCIAL SECTOR				
8	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0513001001	101,400.00		
9	FEDERAL POLYTECHNIC KADUNA	0517018009	17,415,717.62		
10	FEDERAL POLYTECHNIC ILARO	0517018018	2,035,000.00		
11	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	2,983,539.98		
	TOTAL RENT ON GOVRNMENT BUILDINGS		**128,341,532.69**		

NON TAX REVENUE - RENT ON GOVERNMENT LAND AND OTHERS

S/NO	NAME	CODE	2017 ACTUAL	
	ADMINISTRATIVE SECTOR			
1	FOREIGN MISSION: DAR-ES-SALAAM	0119009034	7,580,057.14	
2	FEDERAL MINISTRY OF INFORMATION - HQTRS	0123001001	850,000.00	
	ECONOMIC SECTOR			
3	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	140,125,169.65	
4	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0236003001	193,300.00	
5	LOWER BENUE RBDA	0252042001	7,000.00	
	LAW & JUSTICE SECTOR			
6	FEDERAL HIGH COURT ? LAGOS	0318004001	24,000.00	
	SOCIAL SECTOR			
7	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0513001001	180,000.00	
8	FEDERAL POLYTECHNIC KADUNA	0517018009	15,802,326.00	
9	FEDERAL POLYTECHNIC NEKEDE	0517018013	5,000,000.00	
10	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	5,000.00	
	TOTAL -RENT ON GOVERNMENT LAND AND OTHERS		**169,766,852.79**	

NON TAX REVENUE - REPAYMENT

S/NO	NAME	CODE	2017 ACTUAL	

S/NO	DETAILS	NCOA	AMOUNT		REMARKS
	ADMINISTRATIVE SECTOR				
1	FEDERAL MINISTRY OF INFORMATION - HQTRS	0123001001	69,320.00		
	ECONOMIC SECTOR				
2	SUB-TREASURER OF THE FEDERATION	0220007039	578,377.81		
	LAW & JUSTICE SECTOR				
3	NIGERIAN COPYRIGHT COMMISSION	0326010001	182,000.00		
	SOCIAL SECTOR				
4	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0513001001	45,257.00		
5	NATIONAL YOUTH SERVICE CORPS (NYSC)	0513003001	7,192,755.09		
6	NATIONAL LIBRARY OF NIGERIA	0517008001	1,690,131.84		
7	RADIOGRAPHERS REGISTRATION BOARD	0521006001	5,800.00		
8	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	342,449.71		
	TOTAL REPAYMENTS		**10,106,091.45**		

S/NO	DETAILS	NCOA	AMOUNT	REMARKS

S/NO	SUMMARY OF NON TAX REVENUE BY GROUP			
1	TOTAL FEES		442,187,627,367.52	
2	TOTAL FINES		218,745,170.71	
3	TOTAL SALES		1,556,363,062.21	
4	TOTAL EARNINGS		1,812,298,112.57	
5	TOTAL MINING RENTS		889,236,222.44	
6	TOTAL RENT ON GOVRNMENT BUILDINGS		128,341,532.69	
7	TOTAL -RENT ON GOVERNMENT LAND AND OTHERS		169,766,852.79	
8	TOTAL REPAYMENTS		10,106,091.45	
	TOTAL NON TAX REVENUE		**446,972,484,412.38**	

NOTE 5

AGGREGATE OF INVESTMENT REVENUE CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT		REMARKS
			Financial Performance	Cash Flow	
1	OPERATING SURPLUS	12021101	163,333,394,031.43	163,333,394,031.43	
2	DIVIDEND RECEIVED	12021102	17,353,570.47		See Note 24
3	OTHER INVESTMENT INCOME	12021103	78,700.00	78,700.00	
4	OPERATING SURPLUS	12021401	5,177,580,297.08	5,177,580,297.08	
	TOTAL		**168,528,406,598.98**	**168,511,053,028.51**	

This includes financial benefits derived by the FGN from investments in State Owned Enterprises (SOE). They are Operating Surplus paid by SOE from excess of income over expenditure, Dividends paid and other income from the Government investment activities.

DETAILS OF INVESTMENT INCOME ACCORDING TO MDA

	INVESTMENT INCOME		
S/NO	**NAME**	**CODE**	**2017 ACTUAL**
	ADMINISTRATIVE SECTOR		**AMOUNT**
1	NIGERIAN PRISON SERVICE	0124002001	28,700.00
2	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	50,000.00
	ECONOMIC SECTOR		
3	FEDERAL INLAND REVENUE SERVICES	0220008001	1,714,522.87

4	TSA SETTLEMENT CENTRE	0220012001	163,348,905,483.62
	SOCIAL SECTOR		
5	JOINT ADMISSIONS MATRICULATION BOARD	0517005001	5,177,580,297.08
6	FGC ZARIA	0517026037	127,595.41
	TOTAL INVESTMENT INCOME		**168,528,406,598.98**

NOTE 6

AGGREGATE OF INTEREST EARNED REVENUE CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT	REMARKS
			₦	
1	INTEREST EARNED FROM MOTOR VEHICLE ADVANCES	12021201	19,200.00	
2	INTEREST EARNED FROM REFURBISHING LOANS	12021203	688,262.00	
3	INTEREST EARNED FROM FURNITURE LOAN	12021204	9,500.00	
4	INTEREST EARNED FROM HOUSING LOAN	12021205	18,435,488.00	
5	BANK INTEREST	12021210	50,648,116.11	
6	INTEREST EARNED FROM TREASURY BILLS & FIXED DEPOSITS	12021212	3,483,584,362.81	
	TOTAL		**3,553,384,928.92**	

The total sum of ₦3,553,384,928.92 represents interest earned from loan given as motor vehicle advances, refurbishing loans and others.

DETAILS OF INTEREST EARNED ACCORDING TO MDA

S/NO	NAME	CODE	2017 ACTUAL	REMARKS
	ADMINISTRATIVE SECTOR			
1	FOREIGN MISSION: ACCRA	0119009002	127.28	
2	FOREIGN MISSION: BANGKOK	0119009010	63,786.01	
3	FOREIGN MISSION: BERLIN	0119009016	533,561.17	
4	FOREIGN MISSION: BUCHAREST	0119009022	276.19	
5	FOREIGN MISSION: BUEA	0119009024	72,715.18	
6	FOREIGN MISSION: CAIRO	0119009027	1,460,630.85	
7	FOREIGN MISSION: CANBERRA	0119009028	47,373.61	
8	FOREIGN MISSION: DUBLIN	0119009037	23,713.33	
9	FOREIGN MISSION: GABORONE	0119009039	2,578.23	
10	FOREIGN MISSION: JOHANNESBURG	0119009049	200,484.98	
11	FOREIGN MISSION: KINGSTON	0119009054	2,917.76	
12	FOREIGN MISSION: LONDON	0119009061	133,154.17	
13	FOREIGN MISSION: ROME	0119009088	22,496.06	

S/NO	NAME	CODE	2017 ACTUAL	REMARKS
14	FOREIGN MISSION: SINGAPORE	0119009094	18,864,265.90	
15	FOREIGN MISSION: WASHINGTON	0119009105	3,156,141.94	
16	FOREIGN MISSION: YAOUNDE	0119009107	3,762.10	
17	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	3,483,050,801.64	
	ECONOMIC SECTOR			
18	FEDERAL MINISTRY OF AGRICULTURE	0215001001	246,296.24	
19	FEDERAL MINISTRY OF FINANCE - HQTRS	0220001001	6,629,511.43	
20	NATIONAL PLANNING COMMISSION - HQTRS	0238001001	15.07	
21	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0252001001	20,058,188.79	
22	ADJUSTMENT DUE TO CUT-OFF DATE		(444,723.18)	Adjustment due to Cut-Off date
	SOCIAL SECTOR			
23	FEDERAL POLYTECHNIC NEKEDE	0517018013	104,404.17	
24	FEDERAL POLYTECHNIC ILARO	0517018018	744,802.00	
25	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	18,407,648.00	
	TOTAL INTEREST EARNED		**3,553,384,928.92**	

NOTE 7

AGGREGATE OF AID AND GRANTS REVENUE CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT
			₦
1	FOREIGN AID	13010201	1,242,938,697.37
2	DOMESTIC AID	13020101	821,601,672.03
3	FOREIGN GRANTS	13020201	320,357,048.16
4	DOMESTIC GRANTS	13020301	6,649,091,891.14
	TOTAL		**9,033,989,308.70**

This includes financial benefits derived by the FGN and its PSE from Donor Agencies inform of cash and or assets. They are classified into foreign and domestic. They also include transfers of resources or funds from other countries, development partners, donor agencies and domestic institutions for various purposes like flood relief, security, education, health, water and sanitation etc.

NOTE 8
NOTE 8 DEBT FORGIVENESS

NOTE 9

AGGREGATE OF OTHER REVENUE CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT	REMARKS
			₦	
1	UNSPECIFIED REVENUE (RECONCLIATION ITEMS ONLY)	14070102	38,939,342.50	
2	OTHER REVENUE	14070103	29,694,949.79	
	TOTAL		**68,634,292.29**	

This represents unspecified reciepts.

	OTHER REVENUE			
S/N	**NAME**	**CODE**	**2017 ACTUAL**	**REMARKS**
	ADMINISTRATIVE SECTOR			
1	FOREIGN MISSION: ACCRA	0119009002	65,476.19	
2	FOREIGN MISSION: BANGKOK	0119009010	34,500.55	
3	FOREIGN MISSION: BATA	0119009013	7,450,151.61	
4	FOREIGN MISSION: BERLIN	0119009016	130,519.40	
5	FOREIGN MISSION: CAIRO	0119009027	967,741.94	
6	FOREIGN MISSION: CANBERRA	0119009028	1,908,683.15	
7	FOREIGN MISSION: GABORONE	0119009039	85,300.00	
8	FOREIGN MISSION: JOHANNESBURG	0119009049	17,072,621.43	
9	FOREIGN MISSION: ROME	0119009088	5,202,352.94	
10	FOREIGN MISSION: WASHINGTON	0119009105	3,025,429.01	
11	FOREIGN MISSIONS, ABU DHAB	0119009110	4,293,010.75	

S/N	NAME	CODE	2017 ACTUAL	REMARKS
12	NEWS AGENCY OF NIGERIA	0123005001	294,557.34	
13	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	492,500.00	
	ECONOMIC SECTOR			
14	FEDERAL MINISTRY OF AGRICULTURE	0215001001	2,309,500.00	
15	FEDERAL INLAND REVENUE SERVICES	0220008001	195,450.96	
16	Adjustment due to Cut-Off date		(92,316,974.88)	Adjustment due to Cut-Off date
	LAW & JUSTICE SECTOR			
17	FEDERAL HIGH COURT ? LAGOS	0318004001	21,045.00	
18	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0318005001	6,412,530.87	
	SOCIAL SECTOR			
19	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	8,205,264.00	
20	FEDERAL POLYTECHNIC KADUNA	0517018009	2,405,692.88	
21	FEDERAL POLYTECHNIC NEKEDE	0517018013	68,545,649.82	
22	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	12,520,012.00	
23	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	310,031.00	
24	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028	3,344,551.14	
25	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001	15,658,695.19	
	TOTAL		**68,634,292.29**	

NOTE 10

REVENUE FROM SPECIAL/OTHER PUBLIC FUNDS CONSTITUTES:

S/N	DETAILS	NCOA	AMOUNT	REMARKS
			₦	
1	DEVELOPMENT OF NATURAL RESOURCES	16010112	3,783,915,179.64	
2	TERTIARY EDUCATION TRUST FUND	16010113	175,227,764,372.36	
3	STEEL POOL LEVY ACCOUNT	16010114	369,627,436.91	
4	SUGAR DEVELOPMENT FUND	16010118	10,390,003,771.77	
5	NATIONAL AUTOMOTIVE COUNCIL FUND	16010119	3,907,995,074.99	
6	RICE LEVY	16010120	191,167,557.52	
7	PORT LEVY	16010121	36,898,542,650.95	
8	CISS LEVY	16010123	57,576,138,257.34	
9	NESS LEVY	16010124	3,837,423,412.41	
10	CIGARETTE LEVY	16010126	1,967,706,654.85	
11	CUSTOM TEXTILE LEVY	16010127	8,343,163.31	
12	HUSK BROWN RICE LEVY	16010130	32,388.28	
13	LEVY ON SANITORY POOL ACCOUNT	16010131	523,069,490.06	
14	CONSOLIDATED POOL ACCOUNT	16010134	107,754,402,390.35	
15	WHEAT FLOUR LEVY	16010136	11,606,919.87	
16	WHEAT GRAIN LEVY	16010137	60,834,686,775.54	
17	NITDEF (INFO TECH LEVY)	16010142	10,133,956,550.38	
	TOTAL		**473,416,382,046.53**	

These Revenue Sources constitute inflows into Special Accounts of the Federal Government that are maintained by the Office of the Accountant-General of the Federation. The disbursement from these Funds are in line with the Statutes setting them up.

NOTE 11

PERSONNEL COST FROM ALL FUND SOURCES:

S/N	DETAILS	NCOA	AMOUNT	Remarks
			₦	
1	SALARY	21010101	2,959,592,032,681.12	Including figures from Note 18
2	OVER TIME PAYMENTS	21010102	1,836,593,301.30	
3	CONSOLIDATED REVENUE FUND CHARGE - SALARY	21010103	675,050,259.56	
4	NON REGULAR ALLOWANCES	21020101	249,693,781,973.45	
5	FOREIGN SERVICE	21020102	6,013,961,458.02	
6	ENTITTLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	21020103	260,094,094.65	
7	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES	21020105	1,346,244,752.57	
8	NHIS	21020201	36,088,800,035.73	
9	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION	21020202	69,373,829,081.71	
10	GROUP LIFE INSURANCE FOR ALL MDA (INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION & MONITORING	21020203	2,802,342,882.03	
11	PAYMENT INTO REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	21020204	13,878,314.63	
12	ADMINISTRATION AND MORNITORING OF OHCSF GROUP LIFE	21020205	139,121,603.64	
	SUB TOTAL		**3,327,835,730,438.41**	
14	LESS REFUND OF SALARY OVERPAYMENT	12021006	- 1,103,720.59	
15	LESS REFUND OF OVERPAYMENT (NON SALARY)	12021007	- 6,520,001.32	
	TOTAL		**3,327,828,106,716.50**	

Personnel Cost is recognized as soon as payroll is computed every month irrespective of when payment is made.

DETAILS OF PERSONNEL COST ACCORDING TO MDA

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
			₦	₦	₦
	ADMINISTRATIVE SECTOR				
1	STATE HOUSE - HQTRS	0111001001	1,315,785,989.58	1,642,558,048.91	326,772,059.33
2	NIPSS, KURU	0111006001	446,780,330.24	601,523,438.59	154,743,108.35
3	BUREAU OF PUBLIC ENTERPRISES (BPE)	0111007001	621,756,938.59	707,186,321.00	85,429,382.41
4	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0111008001	613,109,250.87	646,906,399.00	33,797,148.13
5	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	6,852,188,102.38	6,335,392,315.00	(516,795,787.38)
6	BUREAU OF PUBLIC PROCUREMENT (BPP)	0111010001	257,622,645.50	275,412,393.00	17,789,747.50
7	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0111011001	489,121,617.81	566,411,942.00	77,290,324.19
8	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0111048001	653,917,591.86	817,421,189.88	163,503,598.02
9	NASS MANAGEMENT	0112001001	104,146,666,665.99	125,000,000,000.00	20,853,333,334.01
10	SENATE	0112002001	1,856,510,517.00	-	(1,856,510,517.00)
11	HOUSE OF REPRESENTATIVES	0112003001	4,923,743,127.00	-	(4,923,743,127.00)
12	NATIONAL ASSEMBLY COMMISSION	0112004001	786,646,862.57	-	(786,646,862.57)
13	LEGISLATIVE AIDES	0112005001	8,916,984,987.03	-	(8,916,984,987.03)
14	GENERAL SERVICE OFFICE	0112008001	102,774,566.00	-	(102,774,566.00)
15	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	0116001001	10,655,706,016.89	13,609,551,182.00	2,953,845,165.11
16	DEFENCE HEADQURTERS	0116002001	434,383,473.33	474,254,816.00	39,871,342.67
17	NIGERIAN ARMY	0116003001	111,788,472,822.52	114,229,762,994.00	2,441,290,171.48
18	NIGERIAN NAVY	0116004001	53,230,178,713.91	32,337,892,117.00	(20,892,286,596.91)
19	NIGERIAN AIRFORCE	0116005001	53,907,352,784.16	55,457,364,537.00	1,550,011,752.84
20	NIGERIAN DEFENCE ACADEMY (NDA)	0116006001	6,484,676,671.96	6,681,184,182.00	196,507,510.04

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
21	NIGERIAN DEFENCE COLLEGE	0116007001	2,482,510,787.12	2,726,430,774.00	243,919,986.88
22	COMMAND AND STAFF COLLEGE, JAJI	0116008001	1,261,363,927.05	1,558,614,927.00	297,250,999.95
23	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	0116009001	2,214,158,615.50	2,919,903,386.00	705,744,770.50
24	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0116010001	977,108,704.46	977,843,246.00	734,541.54
25	DEFENCE INTELLIGENCE AGENCY	0116012001	6,488,754,732.33	6,865,056,788.00	376,302,055.67
26	DEFENCE MISSIONS	0116015017	5,336,784,273.00	5,336,784,273.00	-
27	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0119001001	2,413,335,542.05	6,146,218,660.00	3,732,883,117.95
28	TECHNICAL AIDS CORPS	0119002001	2,426,431,411.49	5,666,879,282.44	3,240,447,870.95
29	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0119006001	289,521,784.67	660,210,952.00	370,689,167.33
30	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0119007001	92,119,896.30	234,195,446.00	142,075,549.70
31	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0119008001	454,212,170.10	461,236,876.00	7,024,705.90
32	FOREIGN MISSION: ABIDJAN	0119009001	330,657,342.87	364,025,952.00	33,368,609.13
33	FOREIGN MISSION: ACCRA	0119009002	418,248,467.58	419,197,910.00	949,442.42
34	FOREIGN MISSION: ADDIS ABABA	0119009003	539,347,558.00	539,347,558.00	-
35	FOREIGN MISSION: ALGIERS	0119009004	286,150,666.00	286,150,666.00	-
36	FOREIGN MISSION: ANKARA	0119009005	454,691,880.00	454,691,880.00	-
37	FOREIGN MISSION: ATHENS	0119009006	430,844,870.00	430,844,870.00	-
38	FOREIGN MISSION: ATLANTA	0119009007	589,189,269.00	589,189,269.00	-
39	FOREIGN MISSION: BAGHDAD	0119009008	316,115,208.00	316,115,208.00	-
40	FOREIGN MISSION: BAMAKO	0119009009	131,228,353.00	131,228,353.00	-
41	FOREIGN MISSION: BANGKOK	0119009010	148,032,839.64	292,035,344.00	144,002,504.36
42	FOREIGN MISSION: BANGUI	0119009011	67,244,190.32	135,662,812.00	68,418,621.68
43	FOREIGN MISSION: BANJUL	0119009012	144,433,235.82	155,098,348.00	10,665,112.18
44	FOREIGN MISSION: BATA	0119009013	257,788,916.13	259,390,286.00	1,601,369.87

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
45	FOREIGN MISSION: BEIJING	0119009014	775,821,718.00	775,821,718.00	-
46	FOREIGN MISSION: BEIRUT	0119009015	317,724,004.00	317,724,004.00	-
47	FOREIGN MISSION: BERLIN	0119009016	972,729,272.83	1,013,916,766.00	41,187,493.17
48	FOREIGN MISSION: BERNE	0119009017	662,795,826.00	662,795,826.00	-
49	FOREIGN MISSION: BISSAU	0119009018	257,751,198.73	270,024,164.00	12,272,965.27
50	FOREIGN MISSION: BRASILIA	0119009019	641,019,398.00	641,019,398.00	-
51	FOREIGN MISSION: BRAZAVILLE	0119009020	292,947,577.35	315,393,392.00	22,445,814.65
52	FOREIGN MISSION: BRUSSELS	0119009021	439,056,370.58	818,685,168.00	379,628,797.42
53	FOREIGN MISSION: BUCHAREST	0119009022	508,246,885.58	516,539,176.00	8,292,290.42
54	FOREIGN MISSION: BUDAPEST	0119009023	615,052,364.00	615,052,364.00	-
55	FOREIGN MISSION: BUEA	0119009024	322,442,992.16	343,391,182.00	20,948,189.84
56	FOREIGN MISSION: BUENOS AIRES	0119009025	425,820,580.00	425,820,580.00	-
57	FOREIGN MISSION: BUJUMBURA	0119009026	327,823,496.00	327,823,496.00	-
58	FOREIGN MISSION: CAIRO	0119009027	349,034,964.52	417,127,876.00	68,092,911.48
59	FOREIGN MISSION: CANBERRA	0119009028	394,163,652.22	396,371,802.00	2,208,149.78
60	FOREIGN MISSION: CARACAS	0119009029	505,810,594.00	505,810,594.00	-
61	FOREIGN MISSION: CONAKRY	0119009030	380,091,286.00	380,091,286.00	-
62	FOREIGN MISSION: COTONOU	0119009031	290,882,784.00	290,882,784.00	-
63	FOREIGN MISSION: DAKAR	0119009032	384,871,882.80	411,295,114.00	26,423,231.20
64	FOREIGN MISSION: DAMASCUS	0119009033	357,407,084.00	357,407,084.00	-
65	FOREIGN MISSION: DAR-ES-SALAAM	0119009034	425,126,729.24	425,674,380.00	547,650.76
66	FOREIGN MISSION: DOUALA	0119009035	121,162,634.69	318,281,560.00	197,118,925.31
67	FOREIGN MISSION: DUBAI TRADE MISSIONS	0119009036	311,438,564.06	327,830,392.00	16,391,827.94
68	FOREIGN MISSION: DUBLIN	0119009037	504,544,501.80	505,601,436.00	1,056,934.20

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
69	FOREIGN MISSION: FREETOWN	0119009038	264,526,078.00	264,526,078.00	-
70	FOREIGN MISSION: GABORONE	0119009039	95,707,057.58	335,936,060.00	240,229,002.42
71	FOREIGN MISSION: GENEVA	0119009040	575,412,387.10	1,003,252,654.00	427,840,266.90
72	FOREIGN MISSION: HANOI	0119009042	339,608,912.00	339,608,912.00	-
73	FOREIGN MISSION: HARARE	0119009043	404,402,022.00	404,402,022.00	-
74	FOREIGN MISSION: HAVANA	0119009044	398,566,316.13	406,356,562.00	7,790,245.87
75	FOREIGN MISSION: HONGKONG	0119009045	176,154,169.39	384,135,052.00	207,980,882.61
76	FOREIGN MISSION: ISLAMABAD	0119009046	343,131,204.00	343,131,204.00	-
77	FOREIGN MISSION: JAKARTA	0119009047	314,174,860.00	314,174,860.00	-
78	FOREIGN MISSION: JEDDAH	0119009048	514,723,880.00	514,723,880.00	-
79	FOREIGN MISSION: JOHANNESBURG	0119009049	159,090,045.80	439,169,752.00	280,079,706.20
80	FOREIGN MISSION: KAMPALA	0119009050	286,462,440.84	306,385,430.00	19,922,989.16
81	FOREIGN MISSION: KHARTOUM	0119009051	354,535,394.00	354,535,394.00	-
82	FOREIGN MISSION: KIEV	0119009052	559,721,214.00	559,721,214.00	-
83	FOREIGN MISSION: KIGALI RWANDA	0119009053	291,684,004.00	291,684,004.00	-
84	FOREIGN MISSION: KINGSTON	0119009054	140,229,813.40	158,653,330.00	18,423,516.60
85	FOREIGN MISSION: KINSHASA	0119009055	309,591,154.84	333,388,958.00	23,797,803.16
86	FOREIGN MISSION: KUALA LUMPUR	0119009056	407,631,722.00	407,631,722.00	-
87	FOREIGN MISSION: KUWAIT	0119009057	316,349,530.00	316,349,530.00	-
88	FOREIGN MISSION: LIBREVILLE	0119009058	337,443,772.00	337,443,772.00	-
89	FOREIGN MISSION: LISBON	0119009059	386,905,806.00	386,905,806.00	-
90	FOREIGN MISSION: LOME	0119009060	250,320,264.00	250,320,264.00	-
91	FOREIGN MISSION: LONDON	0119009061	1,156,717,702.45	1,886,166,104.00	729,448,401.55
92	FOREIGN MISSION: LUANDA	0119009062	314,175,754.00	314,175,754.00	-

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
93	FOREIGN MISSION: LUSAKA	0119009063	249,338,270.00	249,338,270.00	-
94	FOREIGN MISSION: MADRID	0119009064	1,079,493,178.00	1,079,493,178.00	-
95	FOREIGN MISSION: MALABO	0119009065	325,757,640.00	325,757,640.00	-
96	FOREIGN MISSION: MANILLA	0119009066	351,105,690.00	351,105,690.00	-
97	FOREIGN MISSION: MAPUTO	0119009067	400,744,718.00	400,744,718.00	-
98	FOREIGN MISSION: MEXICO CITY	0119009068	374,081,318.00	374,081,318.00	-
99	FOREIGN MISSION: MNROVIA	0119009069	309,136,070.00	309,136,070.00	-
100	FOREIGN MISSION: MOSCOW	0119009070	772,420,116.00	772,420,116.00	-
101	FOREIGN MISSION: NAIROBI	0119009071	525,761,388.00	525,761,388.00	-
102	FOREIGN MISSION: N'DJAMENA	0119009072	427,119,268.00	427,119,268.00	-
103	FOREIGN MISSION: NEW DELHI	0119009074	495,274,804.00	495,274,804.00	-
104	FOREIGN MISSION: NEW YORK (CG)	0119009075	1,431,459,926.00	1,431,459,926.00	-
105	FOREIGN MISSION: NEW YORK (PM)	0119009076	2,480,868,010.00	2,480,868,010.00	-
106	FOREIGN MISSION: NIAMEY	0119009077	392,770,434.00	392,770,434.00	-
107	FOREIGN MISSION: NNJC - NIAMEY	0119009078	284,649,756.00	284,649,756.00	-
108	FOREIGN MISSION: OTTAWA	0119009080	963,799,986.00	963,799,986.00	-
109	FOREIGN MISSION: OUAGADOUGOU	0119009081	328,043,136.00	328,043,136.00	-
110	FOREIGN MISSION: PARIS	0119009082	915,839,554.00	915,839,554.00	-
111	FOREIGN MISSION: PORT OF SPAIN	0119009083	268,817,320.00	268,817,320.00	-
112	FOREIGN MISSION: PRETORIA	0119009084	431,690,446.00	431,690,446.00	-
113	FOREIGN MISSION: PYONG YANG	0119009085	352,353,640.00	352,353,640.00	-
114	FOREIGN MISSION: RABAT	0119009086	272,324,884.00	272,324,884.00	-
115	FOREIGN MISSION: RIYADH	0119009087	533,599,616.00	533,599,616.00	-
116	FOREIGN MISSION: ROME	0119009088	819,467,544.93	853,849,424.00	34,381,879.07

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
117	FOREIGN MISSION: SAO TOME	0119009091	331,398,972.29	338,273,562.00	6,874,589.71
118	FOREIGN MISSION: SEOUL	0119009092	612,915,790.00	612,915,790.00	-
119	FOREIGN MISSION: SHANGHAI	0119009093	588,485,496.00	588,485,496.00	-
120	FOREIGN MISSION: SINGAPORE	0119009094	442,149,852.97	495,575,422.00	53,425,569.03
121	FOREIGN MISSION: STOCKHOLM	0119009095	580,851,966.00	580,851,966.00	-
122	FOREIGN MISSION: TEHRAN	0119009096	327,938,748.00	327,938,748.00	-
123	FOREIGN MISSION: TEL AVIV	0119009097	513,142,020.00	513,142,020.00	-
124	FOREIGN MISSION: THE HAGUE	0119009099	756,453,210.00	756,453,210.00	-
125	FOREIGN MISSION: TOKYO	0119009100	838,974,608.00	838,974,608.00	-
126	FOREIGN MISSION: TRIPOLI	0119009101	361,627,023.98	362,641,210.00	1,014,186.02
127	FOREIGN MISSION: TUNIS	0119009102	465,488,042.00	465,488,042.00	-
128	FOREIGN MISSION: VIENNA	0119009103	849,319,220.27	863,025,916.00	13,706,695.73
129	FOREIGN MISSION: WARSAW	0119009104	473,237,651.55	498,411,932.00	25,174,280.45
130	FOREIGN MISSION: WASHINGTON	0119009105	907,310,203.22	1,611,600,790.00	704,290,586.78
131	FOREIGN MISSION: WINDHOEK	0119009106	469,995,056.00	469,995,056.00	-
132	FOREIGN MISSION: YAOUNDE	0119009107	616,215,036.10	635,815,863.00	19,600,826.90
133	FOREIGN MISSION, JUBA, SOUTH SUDAN	0119009109	359,334,272.55	394,217,978.00	34,883,705.45
134	FOREIGN MISSIONS, ABU DHAB	0119009110	147,320,804.84	411,141,180.00	263,820,375.16
135	FOREIGN MISSION LILONGWE, MALAWI	0119009111	363,348,464.00	363,348,464.00	-
136	FOREIGN MISSION BELGRADE, SERBIA	0119009112	381,811,888.00	381,811,888.00	-
137	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0119009115	420,381,222.00	420,381,222.00	-
138	FOREIGN MISSION VATICAN	0119009116	463,879,222.00	463,879,222.00	-
139	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0119009117	330,808,150.00	330,808,150.00	-
140	CONSOLATE GENERAL FRANKFURT, GERMANY	0119009118	448,159,908.00	448,159,908.00	-

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
141	FOREIGN MISSION COLOMBO, SRI-LANKA	0119009119	278,150,530.00	278,150,530.00	-
142	FOREIGN MISSION DOHA, QATAR	0119009120	349,545,564.00	349,545,564.00	-
143	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0119009122	80,654,491.10	217,811,894.00	137,157,402.90
144	FOREIGN MISSION GUANGZHOU, CHINA	0119009124	417,653,644.00	417,653,644.00	-
145	FEDERAL MINISTRY OF INFORMATION - HQTRS	0123001001	2,556,871,580.10	3,188,873,360.60	632,001,780.50
146	NIGERIAN TELEVISION AUTHORITY	0123003001	4,447,764,776.39	5,517,954,879.00	1,070,190,102.61
147	FEDERAL RADIO CORPORATION OF NIGERIA	0123004001	5,404,243,792.35	6,337,692,836.00	933,449,043.65
148	NEWS AGENCY OF NIGERIA	0123005001	941,120,113.73	1,124,574,134.00	183,454,020.27
149	VOICE OF NIGERIA	0123006001	1,264,932,931.60	1,467,832,293.00	202,899,361.40
150	NIGERIAN FILM CORPORATION	0123007001	303,044,191.45	366,600,020.38	63,555,828.93
151	NATIONAL BROADCASTING COMMISION	0123008001	516,893,355.91	605,837,180.33	88,943,824.42
152	NIGERIA PRESS COUNCIL	0123009001	132,178,717.16	162,829,692.32	30,650,975.16
153	NATIONAL FILM AND VEDIO CENSOR BOARD	0123010001	558,560,771.44	643,045,689.00	84,484,917.56
154	ADVERTISING PRACTIONERS OF NIGERIA	0123011001	133,984,002.84	166,832,541.56	32,848,538.72
155	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001	2,483,783,458.26	3,095,224,837.64	611,441,379.38
156	NIGERIAN PRISON SERVICE	0124002001	29,803,303,354.10	33,952,978,395.00	4,149,675,040.90
157	NIGERIA IMMIGRATION SERVICE	0124003001	33,507,987,608.17	39,636,922,135.67	6,128,934,527.50
158	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	49,808,574,345.29	57,664,214,338.00	7,855,639,992.71
159	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0124005001	93,952,701.19	120,069,072.00	26,116,370.81
160	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0124006001	72,729,131.30	108,493,578.00	35,764,446.70
161	FEDERAL FIRE SERVICE	0124007001	2,375,022,407.73	2,369,506,707.02	(5,515,700.71)
162	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	2,668,345,837.61	3,298,080,343.00	629,734,505.39
163	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0125002001	125,225,582.52	152,648,871.00	27,423,288.48
164	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0125003001	577,915,357.21	802,145,260.00	224,229,902.79

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
165	FEDERAL TRAINING CENTRE,ENUGU	0125005002	61,192,811.00	61,192,811.00	-
166	FEDERAL TRAINING CENTRE,ILORIN	0125005003	52,660,536.00	52,660,536.00	-
167	FEDERAL TRAINING CENTRE,KADUNA	0125005004	50,376,830.00	50,376,830.00	-
168	FEDERAL TRAINING CENTRE,LAGOS	0125005005	75,847,845.00	75,847,845.00	-
169	FEDERAL TRAINING CENTRE,MAIDUGURI	0125005006	31,232,897.00	31,232,897.00	-
170	FEDERAL TRAINING CENTRE,CALABAR	0125005007	27,724,627.00	27,724,627.00	-
171	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001	139,937,944.46	166,896,463.00	26,958,518.54
172	ESTABLISHMENT AND PENSIONS OFFICE	0125007001	851,357,524.38	866,567,397.29	15,209,872.91
173	BUREAU OF PUBLIC SERVICE REFORMS	0125008001	68,944,675.08	101,481,273.00	32,536,597.92
174	AUDITOR GENERAL FOR THE FEDERATION	0140001001	1,398,782,242.98	1,696,909,090.00	298,126,847.02
175	PUBLIC COMPLAINTS COMMISSION	0145001001	3,429,392,377.23	4,000,000,000.00	570,607,622.77
176	FEDERAL CIVIL SERVICE COMMISSION	0147001001	533,545,468.86	514,384,589.00	(19,160,879.86)
177	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	59,624,051,269.49	20,442,130,048.00	(39,181,921,221.49)
178	FEDERAL CHARACTER COMMISSION	0149001001	1,764,645,634.74	1,772,049,530.82	7,403,896.08
179	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0156001001	538,492,852.55	660,338,224.00	121,845,371.45
180	NIGERIA COMMUNICATION SATELLITE	0156003001	1,751,265,454.65	2,015,763,401.00	264,497,946.35
181	NIPOST	0156006001	6,058,113,251.11	7,035,727,863.00	977,614,611.89
182	NATIONAL SECURITY ADVISER	0157001001	3,003,355,712.36	3,397,597,046.00	394,241,333.64
183	DIRECTORATE OF STATE SECURITY SERVICE	0157002001	2,061,922,077.42	24,743,064,929.00	22,681,142,851.58
184	NATIONAL INTELLIGENT AGENCY	0157003001	26,306,419,345.08	26,308,396,284.75	1,976,939.67
185	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0157004001	29,279,173.05	36,033,488.00	6,754,314.95
186	CODE OF CONDUCT TRIBUNAL	0158001001	306,296,665.80	312,638,231.00	6,341,565.20
187	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0159001001	610,009,764.53	629,809,781.00	19,800,016.47
188	POLICE SERVICE COMMISSION HQTRS	0160001001	380,901,164.16	443,206,995.00	62,305,830.84

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
189	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0161001001	3,083,605,118.29	4,095,507,774.60	1,011,902,656.31
190	NATIONAL COMMISSION FOR REFUGEES	0161003001	181,367,487.38	190,819,682.00	9,452,194.62
191	NATIONAL IDENTITY MANAGEMENT COMMISSION	0161005001	3,878,737,410.90	4,615,264,403.00	736,526,992.10
192	NATIONAL MERIT AWARD	0161006001	22,686,420.18	29,091,537.00	6,405,116.82
193	FEDERAL ROAD SAFETY COMMISSION	0161007001	26,110,195,222.12	28,619,713,045.00	2,509,517,822.88
194	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0161009001	187,422,130.23	194,927,955.00	7,505,824.77
195	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0161012001	586,037,115.76	674,234,223.00	88,197,107.24
196	NATIONAL HAJJ COMMISSION OF NIGERIA	0161014001	157,528,766.55	310,165,562.00	152,636,795.45
197	NIGERIA CHRISTIAN PILGRIM COMMISSION	0161015001	119,281,508.56	142,774,666.00	23,493,157.44
198	NATIONAL LOTTERY TRUST FUND	0161016001	249,675,779.18	425,643,316.69	175,967,537.51
199	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0161017001	1,184,186,281.12	1,308,779,640.00	124,593,358.88
	ECONOMIC SECTOR				-
200	FEDERAL MINISTRY OF AGRICULTURE	0215001001	6,309,569,411.70	5,987,446,914.00	(322,122,497.70)
201	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0215002001	191,224,525.95	218,032,314.00	26,807,788.05
202	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	237,303,487.21	292,906,612.88	55,603,125.67
203	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0215004001	316,157,209.47	356,768,713.00	40,611,503.53
204	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0215005001	739,797,724.76	865,849,510.00	126,051,785.24
205	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	1,595,544,978.23	1,812,959,779.00	217,414,800.77
206	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0215007001	1,375,415,310.68	1,657,053,768.32	281,638,457.64
207	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0215008001	1,132,216,656.17	1,297,315,054.00	165,098,397.83
208	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0215009001	792,812,330.30	965,112,341.00	172,300,010.70
209	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0215010001	722,997,213.35	797,373,856.00	74,376,642.65
210	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0215011001	951,251,274.73	1,102,841,865.00	151,590,590.27
211	COCOA RESEARCH INSTITUTE- IBADAN	0215014001	715,869,276.08	825,381,277.49	109,512,001.41

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212	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0215015001	720,686,783.14	839,850,062.00	119,163,278.86
213	RUBBER RESEARCH INSTITUTE- BENIN	0215016001	922,808,135.25	1,033,995,898.31	111,187,763.06
214	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0215017001	424,487,517.48	522,090,516.00	97,602,998.52
215	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0215018001	601,489,028.46	660,846,459.00	59,357,430.54
216	VETERINARY COUNCIL OF NIGERIA	0215019001	67,145,268.50	92,096,824.50	24,951,556.00
217	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0215020001	623,002,238.28	736,277,279.00	113,275,040.72
218	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0215021001	262,710,642.96	281,299,994.00	18,589,351.04
219	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	401,802,155.67	459,594,588.00	57,792,432.33
220	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0215023001	756,994,576.67	865,590,097.00	108,595,520.33
221	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0215024001	224,511,076.89	263,972,858.75	39,461,781.86
222	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0215025001	327,224,158.50	395,748,408.79	68,524,250.29
223	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0215026001	307,226,118.21	368,467,459.44	61,241,341.23
224	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001	137,077,051.19	162,900,409.78	25,823,358.59
225	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0215028001	340,624,425.41	399,125,298.00	58,500,872.59
226	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0215029001	79,698,901.17	105,073,369.13	25,374,467.96
227	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0215030001	78,989,306.55	93,213,107.00	14,223,800.45
228	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0215031001	85,957,478.69	115,207,787.00	29,250,308.31
229	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0215032001	230,053,310.47	277,963,200.78	47,909,890.31
230	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0215033001	161,364,826.90	179,577,889.53	18,213,062.63
231	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0215034001	326,629,076.81	377,369,394.00	50,740,317.19
232	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0215036001	202,462,680.27	177,403,406.24	(25,059,274.03)
233	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001	479,023,902.96	558,150,414.00	79,126,511.04
234	NATIONAL AGRICULTURE SEEDS COUNCIL	0215051001	494,371,210.74	727,398,216.86	233,027,006.12
235	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0215054001	309,894,326.77	375,021,219.00	65,126,892.23

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
236	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0215055001	42,835,485.00	42,835,485.00	-
237	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0215056001	285,737,674.04	361,312,685.72	75,575,011.68
238	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0215058001	573,157,481.09	693,699,900.00	120,542,418.91
239	FEDERAL MINISTRY OF FINANCE - HQTRS	0220001001	946,082,153.47	2,656,228,815.00	1,710,146,661.53
240	DEBT MANAGEMENT OFFICE	0220002001	312,346,656.32	411,445,663.36	99,099,007.04
241	INVESTMENT AND SECURITIES TRIBUNAL	0220006001	238,489,473.59	250,470,521.00	11,981,047.41
242	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001	2,708,763,215.56	3,079,918,151.58	371,154,936.02
243	FEDERAL INLAND REVENUE SERVICES	0220008001	51,278,342,974.26	-	(51,278,342,974.26)
244	NIGERIA CUSTOMS SERVICES	0220011001	37,674,623,730.18	44,032,409,385.40	6,357,785,655.22
245	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0222001001	1,559,914,998.28	1,557,428,271.00	(2,486,727.28)
246	STANDARD ORGANIZATION OF NIGERIA	0222002001	2,232,849,741.65	1,948,605,939.48	(284,243,802.17)
247	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	46,218,366.41	-	(46,218,366.41)
248	NATIONAL AUTOMOTIVE COUNCIL	0222004001	161,109,357.36	176,175,833.77	15,066,476.41
249	INDUSTRIAL TRAINING FUND	0222005001	864,383,500.00	1,002,148,500.00	137,765,000.00
250	NIGERIAN EXPORT PROMOTION COUNCIL	0222006001	530,546,492.27	645,451,708.00	114,905,215.73
251	NIGERIAN ACCOUNTING STANDARDS BOARD	0222007001	71,945,501.03	72,217,869.00	272,367.97
252	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	655,034,988.93	616,553,470.80	(38,481,518.13)
253	CONSUMER PROTECTION COUNCIL	0222009001	474,225,014.65	452,127,892.00	(22,097,122.65)
254	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0222010001	53,277,454.00	55,564,902.00	2,287,448.00
255	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0222012001	152,432,500.00	152,432,500.00	-
256	ONNE OIL AND GAS FREE ZONE AUTHORITY	0222013001	417,372,227.09	471,672,203.00	54,299,975.91
257	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0222014001	43,637,207.00	52,185,780.99	8,548,573.99
258	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	0222015001	111,139,544.36	130,960,846.91	19,821,302.55
259	NIGERIA TRADE OFFICE, TAIWAN	0222016001	46,767,149.00	46,767,149.00	-

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
260	NIGERIA TRADE OFFICE, CHINA	0222017001	43,726,925.00	43,726,925.00	-
261	NATIONAL SUGAR DEVELOPMENT COUNCIL	0222025001	90,946,687.56	-	(90,946,687.56)
262	SMEDAN - H/QTRS	0222027001	297,472,010.34	345,234,205.05	47,762,194.71
263	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0227001001	1,224,547,766.16	1,455,782,540.99	231,234,774.83
264	INDUSTRIAL ARBITRATION PANEL	0227002001	380,074,592.85	391,890,167.00	11,815,574.15
265	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0227003001	294,683,201.74	340,502,613.00	45,819,411.26
266	NATIONAL PRODUCTIVITY CENTRE	0227004001	590,698,942.24	660,037,588.00	69,338,645.76
267	NATIONAL DIRECTORATE OF EMPLOYMENT	0227005001	3,387,782,319.74	3,916,952,281.00	529,169,961.26
268	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0228001001	483,739,392.91	542,632,105.00	58,892,712.09
269	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0228002001	563,349,124.08	665,404,311.19	102,055,187.11
270	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0228003001	388,134,132.77	387,530,710.96	(603,421.81)
271	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0228004001	170,000,397.94	189,191,046.00	19,190,648.06
272	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0228005001	1,402,869,343.00	1,771,040,511.24	368,171,168.24
273	COOPERATIVE INFORMATION NETWORK	0228006001	360,608,011.09	417,763,761.00	57,155,749.91
274	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0228008001	1,193,399,643.20	1,394,627,408.00	201,227,764.80
275	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0228009001	184,460,798.50	203,491,055.00	19,030,256.50
276	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0228010001	84,557,303.84	96,963,607.00	12,406,303.16
277	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0228011001	18,031,731.75	47,756,487.00	29,724,755.25
278	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0228012001	30,104,163.94	59,869,118.72	29,764,954.78
279	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0228013001	47,257,844.49	49,461,445.00	2,203,600.51
280	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0228014001	35,828,894.85	39,641,498.51	3,812,603.66
281	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0228015001	53,584,493.06	62,319,507.00	8,735,013.94
282	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0228016001	31,201,832.18	35,356,133.00	4,154,300.82
283	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0228017001	37,216,943.00	43,652,290.13	6,435,347.13

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
284	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0228018001	52,717,489.24	60,970,091.67	8,252,602.43
285	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0228019001	32,852,227.64	35,687,154.00	2,834,926.36
286	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0228020001	27,993,426.75	33,313,387.00	5,319,960.25
287	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0228021001	27,395,155.52	32,561,117.00	5,165,961.48
288	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0228022001	30,733,048.86	34,562,057.00	3,829,008.14
289	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0228023001	47,582,821.95	53,225,411.36	5,642,589.41
290	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0228024001	53,878,473.27	58,822,007.00	4,943,533.73
291	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0228025001	45,357,022.00	50,352,293.00	4,995,271.00
292	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0228026001	30,655,284.52	35,128,753.87	4,473,469.35
293	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0228027001	71,932,946.50	83,398,942.32	11,465,995.82
294	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0228028001	25,152,711.34	26,720,540.00	1,567,828.66
295	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0228029001	44,849,447.51	51,581,204.98	6,731,757.47
296	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0228030001	25,122,046.23	26,877,117.00	1,755,070.77
297	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0228031001	215,026,540.50	245,524,991.11	30,498,450.61
298	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0228032001	187,536,900.73	215,467,312.00	27,930,411.27
299	NATIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT ILE IFE	0228033001	312,960,189.69	396,444,444.44	83,484,254.75
300	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0228034001	63,957,591.47	64,580,792.00	623,200.53
301	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0228035001	218,076,452.27	241,563,742.00	23,487,289.73
302	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0228036001	368,093,500.20	451,369,077.43	83,275,577.23
303	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0228037001	669,866,017.81	844,246,819.09	174,380,801.28
304	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0228038001	472,555,487.89	783,112,425.00	310,556,937.11
305	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0228039001	417,668,366.15	509,998,632.58	92,330,266.43
306	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0228040001	367,372,172.27	390,133,017.63	22,760,845.36
307	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0228041001	549,562,277.89	634,004,303.60	84,442,025.71

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
308	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0228042001	563,109,165.59	684,157,877.00	121,048,711.41
309	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0228043001	236,458,858.74	272,401,862.00	35,943,003.26
310	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0228044001	567,415,266.57	676,714,134.00	109,298,867.43
311	NATIONAL INSTITUTE TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	1,033,339,715.12	1,143,345,780.47	110,006,065.35
312	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0228046001	1,006,689,496.62	1,163,397,334.00	156,707,837.38
313	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0228047001	598,846,589.33	668,872,408.00	70,025,818.67
314	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0228048001	173,950,039.71	191,298,024.15	17,347,984.44
315	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0228049001	253,227,971.94	298,641,888.89	45,413,916.95
316	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	0228050001	542,289,334.90	611,813,812.00	69,524,477.10
317	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0228051001	146,497,816.28	164,038,090.00	17,540,273.72
318	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0228052001	182,989,886.08	200,217,379.68	17,227,493.60
319	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0228053001	996,127,838.92	1,103,838,832.07	107,710,993.15
320	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0228054001	269,404,887.48	317,725,027.12	48,320,139.64
321	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0228060001	42,524,866.05	50,524,410.36	7,999,544.31
322	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0228061001	24,807,816.72	27,109,564.00	2,301,747.28
323	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0228062001	56,873,849.90	65,647,934.07	8,774,084.17
324	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0228063001	236,179,859.00	274,995,301.00	38,815,442.00
325	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0228064001	99,173,187.77	108,961,863.00	9,788,675.23
326	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0228072001	41,080,179.15	44,077,499.11	2,997,319.96
327	ENERGY COMMISSION OF NIGERIA	0228073001	986,037,834.38	1,155,156,101.00	169,118,266.62
328	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0228076001	39,124,224.01	43,166,643.00	4,042,418.99
329	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0228077001	31,403,086.95	36,797,251.00	5,394,164.05
330	FEDERAL MINISTRY OF TRANSPORT - HQTRS	0229001001	1,156,120,683.85	1,381,013,438.27	224,892,754.42
331	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	558,419,495.69	615,837,532.00	57,418,036.31

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
332	NIGERIAN RAILWAY CORPORATION	0229003001	3,334,941,346.35	4,045,559,152.00	710,617,805.65
333	NATIONAL INLAND WATERWAYS AUTHORITY	0229004001	471,344,631.68	538,502,136.00	67,157,504.32
334	MARITIME ACADEMY, ORON	0229005001	1,158,887,277.17	893,921,114.43	(264,966,162.74)
335	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0229006001	221,465,789.95	233,313,537.04	11,847,747.09
336	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	0231001001	7,529,254,527.35	9,268,658,799.00	1,739,404,271.65
337	NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001	568,462,323.48	656,379,623.00	87,917,299.52
338	NATIONAL POWER TRAINING INSTITUTE	0231010001	503,223,042.69	730,715,768.00	227,492,725.31
339	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0231011001	154,418,981.80	149,391,697.00	(5,027,284.80)
340	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001	529,962,601.81	648,905,989.00	118,943,387.19
341	DEPARTMENT OF PETROLEUM RESOURCES	0232002001	21,317,734,442.50	28,666,041,880.00	7,348,307,437.50
342	PETROLEUM TRAINING INSTITUTE	0232003001	7,256,105,798.22	12,340,494,347.56	5,084,388,549.34
343	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0232007001	3,501,452,193.86	3,837,309,467.02	335,857,273.16
344	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0232008008	5,283,677,776.32	7,386,210,791.00	2,102,533,014.68
345	NIGERIA NUCLEAR REGULATORY AUTHORITY	0232009001	5,799,118,788.23	6,024,998,442.00	225,879,653.77
346	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	0233001001	661,344,772.57	733,029,055.00	71,684,282.43
347	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0233002001	16,826,466.70	27,243,051.00	10,416,584.30
348	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0233003001	734,484,331.07	896,851,929.00	162,367,597.93
349	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0233004001	405,751,345.12	403,319,049.00	(2,432,296.12)
350	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0233005001	419,155,259.03	410,614,716.00	(8,540,543.03)
351	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0233006001	252,593,666.63	313,375,654.00	60,781,987.37
352	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0233008001	1,086,600,101.92	1,364,670,417.00	278,070,315.08
353	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0233009001	152,753,177.47	184,646,078.00	31,892,900.53
354	NIGERIA MINING CADASTRE OFFICE & CENTRES	0233010001	67,265,780.05	118,687,663.93	51,421,883.88
355	AJAOKUTA STEEL COMPANY LIMITED	0233011001	2,709,612,160.35	3,581,551,815.63	871,939,655.28

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
356	NATIONAL PLANNING COMMISSION - HQTRS	0238001001	430,517,023.58	405,920,486.00	(24,596,537.58)
357	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0238002001	460,162,472.83	560,791,031.00	100,628,558.17
358	CENTRE FOR MANAGEMENT DEVELOPMENT	0238003001	565,145,260.19	592,088,219.48	26,942,959.29
359	NATIONAL BUREAU OF STATISTICS	0238004001	3,686,139,869.34	3,538,898,931.56	(147,240,937.78)
360	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0242001001	450,072,560.52	497,621,359.00	47,548,798.48
361	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0246001001	1,123,971,345.96	1,430,829,203.00	306,857,857.04
362	FISCAL RESPONSILIBITY COMMISSION	0250001001	96,405,695.89	108,459,679.00	12,053,983.11
363	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0252001001	1,001,127,458.07	1,148,651,222.00	147,523,763.93
364	NIGERIA HYDROLOGICAL SERVICE AGENCY	0252002001	167,533,276.26	191,723,403.00	24,190,126.74
365	ANAMBRA/ IMO RBDA	0252037001	319,190,287.87	341,135,843.00	21,945,555.13
366	BENIN/ OWENA RBDA	0252038001	234,129,233.63	274,138,258.00	40,009,024.37
367	CHAD BASIN RBDA	0252039001	244,409,628.35	303,225,169.00	58,815,540.65
368	CROSS RIVER RBDA	0252040001	265,807,943.96	300,779,280.00	34,971,336.04
369	HADEJIA-JAMAÏARE RBDA	0252041001	255,074,694.33	295,612,646.00	40,537,951.67
370	LOWER BENUE RBDA	0252042001	266,463,419.28	309,133,829.00	42,670,409.72
371	LOWER NIGER RBDA	0252043001	368,414,075.81	437,890,884.00	69,476,808.19
372	NIGER DELTA RBDA	0252044001	406,684,308.08	473,159,695.89	66,475,387.81
373	OGUN/ OSUN RBDA	0252045001	262,945,177.40	301,328,428.00	38,383,250.60
374	SOKOTO RIMA RBDA	0252046001	311,582,241.10	370,506,149.00	58,923,907.90
375	UPPER BENUE RBDA	0252047001	214,336,026.15	261,133,738.00	46,797,711.85
376	UPPER NIGER RBDA	0252048001	258,103,997.54	276,683,398.00	18,579,400.46
377	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	272,788,819.50	312,214,912.00	39,426,092.50
378	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0252050001	118,132,605.75	143,567,649.78	25,435,044.03
379	GURARA WATER MANAGEMENT AUTHORITY	0252051001	11,447,688.88	13,251,810.00	1,804,121.12

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
	LAW & JUSTICE SECTOR				-
380	NATIONAL JUDICIAL COUNCIL- ABUJA	0318001001	79,791,887,416.56	22,443,799,203.99	(57,348,088,212.57)
381	SUPREME COURT OF NIGERIA	0318002001	1,484,811,466.69	1,691,499,234.08	206,687,767.39
382	FEDERAL HIGH COURT ? LAGOS	0318004001	4,052,639,567.91	4,534,871,647.57	482,232,079.66
383	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0318005001	2,163,697,588.96	2,727,313,203.44	563,615,614.48
384	NATIONAL INDUSTRIAL COURT	0318008001	2,143,863,419.97	2,136,292,900.30	(7,570,519.67)
385	NATIONAL JUDICIAL INSTITUTE- ABUJA	0318009001	678,171,382.00	787,419,392.50	109,248,010.50
386	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	0318010001	527,770,822.50	660,617,148.72	132,846,326.22
387	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001	2,754,992,511.61	4,137,124,121.14	1,382,131,609.53
388	NIGERIAN LAW REFORM COMMISSION	0326002001	209,027,885.30	263,130,694.00	54,102,808.70
389	LEGAL AID COUNCIL	0326003001	595,372,742.74	682,224,844.00	86,852,101.26
390	COUNCIL OF LEGAL EDUCATION	0326004001	812,140,692.40	967,126,754.00	154,986,061.60
391	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0326005001	472,089,716.67	543,818,446.00	71,728,729.33
392	NATIONAL HUMAN RIGHTS COMMISSION	0326007001	2,002,678,955.64	1,200,000,000.00	(802,678,955.64)
393	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0326008001	35,795,486.87	41,251,988.00	5,456,501.13
394	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0326009001	6,530,377,493.17	7,846,040,238.00	1,315,662,744.83
395	NIGERIAN COPYRIGHT COMMISSION	0326010001	363,250,674.09	467,009,755.26	103,759,081.17
396	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0326011001	1,174,280,052.24	1,295,745,258.00	121,465,205.76
397	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0341001001	3,327,183,358.80	3,534,564,604.00	207,381,245.20
398	CODE OF CONDUCT BUREAU	0344001001	1,309,830,381.95	1,483,894,442.00	174,064,060.05
	REGIONAL SECTOR				-
399	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0451001001	867,355,189.84	962,422,581.00	95,067,391.16
400	NIGER DELTA DEVELOPMENT COMMISSION	0451002001	48,252,946,106.87	64,023,554,666.00	15,770,608,559.13
	SOCIAL SECTOR	**05**			-

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
401	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0513001001	1,301,103,319.00	1,649,276,363.24	348,173,044.24
402	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0513002001	654,662,189.49	756,872,291.00	102,210,101.51
403	NATIONAL YOUTH SERVICE CORPS (NYSC)	0513003001	69,103,075,760.62	73,179,448,186.00	4,076,372,425.38
404	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0514001001	686,684,267.52	833,981,127.35	147,296,859.83
405	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0514002001	126,398,040.80	139,240,840.00	12,842,799.20
406	FEDERAL MINISTRY OF EDUCATION - HQTRS	0517001001	2,318,601,514.19	2,877,203,001.00	558,601,486.81
407	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	80,436,145,241.48	95,189,395,583.00	14,753,250,341.52
408	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0517004001	461,796,073.23	613,181,560.78	151,385,487.55
409	JOINT ADMISSIONS MATRICULATION BOARD	0517005001	2,151,268,326.27	2,640,635,569.52	489,367,243.25
410	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0517006001	2,451,441,266.24	3,118,446,095.00	667,004,828.76
411	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0517007001	319,949,197.69	369,689,406.00	49,740,208.31
412	NATIONAL LIBRARY OF NIGERIA	0517008001	870,816,537.51	1,050,999,651.00	180,183,113.49
413	NATIONAL EXAMINATIONS COUNCIL	0517009001	4,767,838,822.74	5,815,136,862.01	1,047,298,039.27
414	MASS LITERACY COUNCIL	0517010001	625,805,532.82	762,927,794.00	137,122,261.18
415	NOMADIC EDUCATION COMMISSION	0517011001	298,259,068.30	332,259,331.72	34,000,263.42
416	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0517012001	752,501,713.70	753,004,572.00	502,858.30
417	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0517013001	891,635,173.64	1,042,146,308.00	150,511,134.36
418	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	617,328,555.12	777,886,753.95	160,558,198.83
419	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0517015001	120,978,668.92	126,505,835.00	5,527,166.08
420	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	1,000,823,829.54	1,022,310,237.00	21,486,407.46
421	NATIONAL TEACHERS INSTITUTE	0517017001	1,014,824,164.30	1,217,107,466.00	202,283,301.70
422	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	2,028,727,621.20	2,752,789,567.00	724,061,945.80
423	FEDERAL POLYTECHNIC BAUCHI	0517018002	1,761,743,277.50	2,290,914,401.00	529,171,123.50
424	FEDERAL POLYTECHNIC BIDA	0517018003	2,308,023,450.12	2,700,001,975.00	391,978,524.88

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
425	FEDERAL POLYTECHNIC IDAH	0517018004	1,854,606,993.17	2,149,753,310.00	295,146,316.83
426	FEDERAL POLYTECHNIC KAURA-NAMODA	0517018005	1,833,895,565.07	2,397,910,663.00	564,015,097.93
427	FEDERAL POLYTECHNIC MUBI	0517018006	2,677,831,359.48	3,274,711,010.67	596,879,651.19
428	FEDERAL POLYTECHNIC NASARAWA	0517018007	1,838,031,924.04	2,170,385,108.44	332,353,184.40
429	FEDERAL POLYTECHNIC UWANA-AFIKPO	0517018008	2,743,763,987.85	3,397,379,849.00	653,615,861.15
430	FEDERAL POLYTECHNIC KADUNA	0517018009	5,343,842,367.83	6,626,034,817.00	1,282,192,449.17
431	FEDERAL POLYTECHNIC OFFA	0517018010	2,093,301,923.56	2,592,451,551.00	499,149,627.44
432	FEDERAL POLYTECHNIC EDE	0517018011	1,587,795,052.39	1,896,933,611.00	309,138,558.61
433	FEDERAL POLYTECHNIC AUCHI	0517018012	2,968,340,056.06	3,599,210,398.00	630,870,341.94
434	FEDERAL POLYTECHNIC NEKEDE	0517018013	2,410,406,190.45	3,017,692,889.00	607,286,698.55
435	FEDERAL POLYTECHNIC OKO	0517018014	3,473,634,149.56	4,330,623,589.33	856,989,439.77
436	FEDERAL POLYTECHNIC DAMATURU	0517018015	740,094,570.40	886,205,834.00	146,111,263.60
437	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0517018016	544,761,024.57	671,531,205.00	126,770,180.43
438	FEDERAL POLYTECHNIC GWANDU	0517018017	1,883,482,220.69	2,404,608,012.44	521,125,791.75
439	FEDERAL POLYTECHNIC ILARO	0517018018	1,900,890,881.37	1,910,951,009.00	10,060,127.63
440	YABA COLLEGE OF TECHNOLOGY	0517018019	3,324,039,734.48	4,126,838,815.00	802,799,080.52
441	FEDERAL POLYTECHNIC BALI	0517018020	352,508,337.68	413,805,685.00	61,297,347.32
442	FEDERAL POLYTECHNIC EKOWE	0517018021	667,208,404.95	813,570,230.00	146,361,825.05
443	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	1,226,334,302.37	1,516,509,508.00	290,175,205.63
444	FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002	4,008,616,350.18	4,218,843,586.66	210,227,236.48
445	FEDERAL COLLEGE OF EDUCATION ASABA	0517019003	1,380,952,789.91	1,678,726,360.00	297,773,570.09
446	FEDERAL COLLEGE OF EDUCATION BICHI	0517019004	1,018,468,706.56	1,274,926,441.00	256,457,734.44
447	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	1,332,028,641.90	1,378,475,190.00	46,446,548.10
448	FEDERAL COLLEGE OF EDUCATION GUSAU	0517019006	776,271,671.81	976,118,299.11	199,846,627.30

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
449	FEDERAL COLLEGE OF EDUCATION KANO	0517019007	1,539,173,009.51	1,865,457,718.22	326,284,708.71
450	FEDERAL COLLEGE OF EDUCATION KATSINA	0517019008	958,315,597.58	1,166,731,413.00	208,415,815.42
451	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	1,306,714,875.15	1,353,150,091.00	46,435,215.85
452	FEDERAL COLLEGE OF EDUCATION OBUDU	0517019010	1,282,665,134.03	1,597,063,765.00	314,398,630.97
453	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	1,408,943,915.96	1,668,301,209.00	259,357,293.04
454	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	1,463,545,723.82	1,881,366,659.00	417,820,935.18
455	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	1,704,334,952.18	1,984,953,601.00	280,618,648.82
456	FEDERAL COLLEGE OF EDUCATION OYO	0517019014	1,424,549,869.17	1,724,802,199.22	300,252,330.05
457	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0517019015	1,298,939,790.78	1,700,204,590.00	401,264,799.22
458	FEDERAL COLLEGE OF EDUCATION POTISKUM	0517019016	861,788,060.43	1,138,366,017.00	276,577,956.57
459	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	1,357,537,570.35	1,673,991,072.22	316,453,501.87
460	FEDERAL COLLEGE OF EDUCATION YOLA	0517019018	1,154,632,897.56	1,518,272,598.00	363,639,700.44
461	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	2,949,925,993.50	3,659,462,590.00	709,536,596.50
462	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0517019020	887,968,964.10	1,139,709,431.00	251,740,466.90
463	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0517019021	2,840,571,978.73	3,767,888,044.00	927,316,065.27
464	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0517020001	1,127,482,961.03	1,366,346,268.00	238,863,306.97
465	UNIVERSITY OF IBADAN	0517021001	9,210,181,502.99	11,403,269,373.00	2,193,087,870.01
466	UNIVERSITY OF LAGOS	0517021002	7,505,137,393.84	9,727,613,035.00	2,222,475,641.16
467	UNIVERSITY OF NIGERIA, NNSUKA	0517021003	9,292,071,752.41	11,025,688,204.00	1,733,616,451.59
468	AHMADU BELLO UNIVERSITY, ZARIA	0517021004	10,549,927,068.37	12,809,159,802.00	2,259,232,733.63
469	OBAFEMI AWOLOWO UNIVERSITY	0517021005	7,555,029,387.50	9,305,675,338.00	1,750,645,950.50
470	UNIVERSITY OF BENIN	0517021006	9,554,990,959.66	11,544,232,251.00	1,989,241,291.34
471	UNIVERSITY OF JOS	0517021007	5,625,713,756.97	7,012,005,575.00	1,386,291,818.03
472	UNIVERSITY OF CALABAR	0517021008	7,663,549,749.31	9,594,146,198.00	1,930,596,448.69

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
473	UNIVERSITY OF ILORIN	0517021009	6,357,341,317.66	7,617,268,360.00	1,259,927,042.34
474	UNIVERSITY OF ABUJA	0517021010	3,796,668,276.01	4,241,341,650.00	444,673,373.99
475	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0517021011	3,603,387,279.44	4,578,130,445.89	974,743,166.45
476	UNIVERSITY OF AGRICULTURE, MAKURDI	0517021012	4,044,104,705.27	4,989,398,945.00	945,294,239.73
477	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013	3,507,273,959.34	4,218,095,275.00	710,821,315.66
478	UNIVERSITY OF PORT HARCOURT	0517021014	7,219,566,670.26	9,027,246,303.00	1,807,679,632.74
479	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0517021015	3,330,469,837.58	4,321,539,165.00	991,069,327.42
480	UNIVERSITY OF TECHNOLOGY, OWERRI	0517021016	4,748,637,493.81	5,799,028,121.00	1,050,390,627.19
481	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0517021017	3,312,403,347.42	4,126,019,358.00	813,616,010.58
482	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0517021018	3,358,220,778.43	3,990,808,770.00	632,587,991.57
483	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0517021019	2,396,421,150.05	2,842,112,801.00	445,691,650.95
484	UNIVERSITY OF UYO	0517021020	6,002,739,349.63	7,329,347,360.00	1,326,608,010.37
485	UNIVERSITY OF MAIDUGURI	0517021021	8,724,761,872.99	9,791,483,524.00	1,066,721,651.01
486	NNAMDI AZIKIWE UNIVERSITY, AWKA	0517021022	6,719,490,219.00	6,719,490,219.00	-
487	BAYERO UNIVERSITY, KANO	0517021023	6,089,551,212.26	6,812,080,294.89	722,529,082.63
488	USMAN DAN FODIO UNIVERSITY, SOKOTO	0517021024	5,101,888,682.69	6,185,978,420.00	1,084,089,737.31
489	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	417,001,794.03	496,813,625.00	79,811,830.97
490	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0517021026	345,307,811.72	454,036,479.00	108,728,667.28
491	ARABIC LANGUAGE VILLAGE BORNO	0517021027	266,395,176.10	293,217,564.00	26,822,387.90
492	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0517021028	352,487,172.87	462,956,449.00	110,469,276.13
493	FEDERAL UNIVERSITY OYE-EKITI	0517021029	1,800,814,321.34	1,995,569,232.00	194,754,910.66
494	FEDERAL UNIVERSITY OTUOKE	0517021030	1,555,924,046.29	1,916,839,652.00	360,915,605.71
495	FEDERAL UNIVERSITY DUTSE	0517021031	1,679,471,894.78	1,916,839,652.00	237,367,757.22
496	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0517021032	1,669,937,628.05	2,381,003,256.55	711,065,628.50

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
497	FEDERAL UNIVERSITY LAFIA	0517021033	1,427,995,360.72	1,979,181,126.00	551,185,765.28
498	FEDERAL UNIVERSITY DUTSIN-MA	0517021034	1,513,587,835.48	1,775,107,060.00	261,519,224.52
499	FEDERAL UNIVERSITY KASHERE	0517021035	1,552,082,490.91	2,056,753,637.00	504,671,146.09
500	FEDERAL UNIVERSITY LOKOJA	0517021036	1,317,460,224.91	1,659,286,702.00	341,826,477.09
501	FEDERAL UNIVERSITY WUKARI	0517021037	2,142,033,013.34	2,547,201,119.00	405,168,105.66
502	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0517022001	727,686,910.00	851,338,183.00	123,651,273.00
503	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0517023001	1,021,008,114.71	1,209,504,607.00	188,496,492.29
504	NATIONAL OPEN UNIVERSITY	0517024001	2,332,980,512.36	2,770,868,488.00	437,887,975.64
505	F.S.C. SOKOTO	0517026001	79,858,794.42	105,867,475.00	26,008,680.58
506	FGC AZARE	0517026002	101,734,389.82	119,775,340.00	18,040,950.18
507	FGC BANI-YADI	0517026003	52,652,585.52	62,879,797.00	10,227,211.48
508	FGC BIRIN YAURI	0517026004	54,906,923.89	66,042,641.00	11,135,717.11
509	FGC DAURA	0517026005	118,279,732.02	140,958,801.00	22,679,068.98
510	FGC GANYE	0517026006	96,912,416.21	101,249,292.00	4,336,875.79
511	FGC GARKI	0517026007	287,322,158.28	351,303,769.00	63,981,610.72
512	FGC IJANIKIN	0517026008	318,457,289.40	355,184,926.00	36,727,636.60
513	FGC IKET NISE	0517026009	141,773,427.19	156,613,385.00	14,839,957.81
514	FGC IKET VANDAKYA	0517026010	96,785,304.20	116,803,023.00	20,017,718.80
515	FGC IKOM	0517026011	123,718,673.12	123,236,309.00	(482,364.12)
516	FGC IKOT EKPENE	0517026012	167,756,607.65	180,876,755.00	13,120,147.35
517	FGC IKURIN	0517026013	199,753,221.57	244,463,526.81	44,710,305.24
518	**FGC JOS**	0517026014	270,607,859.21	300,002,563.00	29,394,703.79
519	FGC KADUNA	0517026015	287,221,032.80	330,811,541.00	43,590,508.20
520	FGC KANO	0517026016	203,415,246.28	241,894,853.82	38,479,607.54

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
521	FGC KEFFI	0517026017	200,825,244.11	216,754,107.00	15,928,862.89
522	FGC KIYAWA	0517026018	61,723,541.45	71,022,302.00	9,298,760.55
523	FGC KWALI	0517026019	270,839,187.45	325,802,847.00	54,963,659.55
524	FGC MAIDUGURI	0517026020	143,047,807.54	182,988,902.66	39,941,095.12
525	FGC MINJIBIR	0517026021	98,731,015.78	115,981,780.00	17,250,764.22
526	FGC MINNA	0517026022	284,309,716.96	313,369,180.00	29,059,463.04
527	FGC ODIKOLOGUNA	0517026023	63,458,358.10	66,652,294.00	3,193,935.90
528	FGC ODOGBOLU	0517026024	200,842,614.43	241,791,411.00	40,948,796.57
529	FGC OGBOMOSHMO	0517026025	195,731,499.45	226,748,321.00	31,016,821.55
530	FGC OGOJA	0517026026	87,720,949.43	108,409,673.00	20,688,723.57
531	FGC OHAFIA	0517026027	81,020,382.65	93,628,155.00	12,607,772.35
532	FGC OKIGWE	0517026028	152,686,582.04	188,518,611.00	35,832,028.96
533	FGC OKPOSI	0517026029	80,860,729.05	107,115,712.00	26,254,982.95
534	FGC ONITSHA	0517026030	173,367,356.43	201,395,057.00	28,027,700.57
535	FGC PORT HARCOURT	0517026031	245,783,105.10	276,958,765.00	31,175,659.90
536	FGC POTISKUM	0517026032	85,019,316.15	104,913,838.00	19,894,521.85
537	FGC RUBBOCHI	0517026033	86,192,158.55	111,056,645.00	24,864,486.45
538	FGC SOKOTO	0517026034	138,168,044.40	168,636,684.72	30,468,640.32
539	FGC UGWOLAWO	0517026035	99,288,128.14	128,056,390.00	28,768,261.86
540	FGC WARRI	0517026036	213,165,720.38	239,662,161.00	26,496,440.62
541	FGC ZARIA	0517026037	151,134,805.57	168,983,079.00	17,848,273.43
542	FGC, BILLIRI	0517026038	91,809,202.09	102,811,072.00	11,001,869.91
543	FGC, IDO-ANI	0517026039	80,796,008.46	166,651,741.02	85,855,732.56
544	FGC, IKOLE	0517026040	114,823,973.49	128,810,261.00	13,986,287.51

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
545	FGGC ABAJI	0517026041	132,876,327.33	150,335,263.00	17,458,935.67
546	FGGC ABULOMA	0517026042	152,741,791.07	190,942,764.29	38,200,973.22
547	FGGC AKURE	0517026043	196,103,404.74	219,269,783.00	23,166,378.26
548	FGGC ANKA	0517026044	51,021,735.33	55,858,290.00	4,836,554.67
549	FGGC BAJOGA	0517026045	61,930,555.16	88,105,641.00	26,175,085.84
550	FGGC BAKORI	0517026046	121,029,223.61	152,084,543.00	31,055,319.39
551	FGGC BAUCHI	0517026047	133,283,067.92	153,797,924.00	20,514,856.08
552	FGGC BENIN	0517026048	204,447,818.24	217,495,696.00	13,047,877.76
553	FGGC BIDA	0517026049	99,211,115.89	104,841,144.00	5,630,028.11
554	FGGC BWARI	0517026050	304,430,007.48	356,529,305.00	52,099,297.52
555	FGGC CALABAR	0517026051	199,883,942.92	217,290,095.00	17,406,152.08
556	FGGC EFON ALAYE	0517026052	101,877,675.79	121,183,667.00	19,305,991.21
557	FGGC EFON IMNRINGI	0517026053	84,917,457.79	94,138,075.00	9,220,617.21
558	FGGC ENUGU	0517026054	301,071,269.82	385,176,373.00	84,105,103.18
559	FGGC EZZAMGBO ABAKALIKI	0517026055	101,140,205.38	119,716,529.37	18,576,323.99
560	FGGC GBOKO	0517026056	144,140,543.62	169,380,727.00	25,240,183.38
561	FGGC GUSAU	0517026057	122,831,204.22	147,616,979.41	24,785,775.19
562	FGGC GWANDU	0517026058	67,920,898.06	73,032,458.00	5,111,559.94
563	FGGC IBILLO	0517026059	118,862,611.13	139,744,205.00	20,881,593.87
564	FGGC IBUSA	0517026060	154,957,267.88	188,534,033.00	33,576,765.12
565	FGGC IKOT-OBIO-ITONG	0517026061	120,447,104.60	151,235,960.00	30,788,855.40
566	FGGC ILORIN	0517026062	203,971,880.00	240,386,920.00	36,415,040.00
567	FGGC IPETUMODU	0517026063	138,113,524.86	178,242,030.00	40,128,505.14
568	FGGC JALINGO	0517026064	108,855,759.51	121,186,643.40	12,330,883.89

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
569	FGGC KABBA	0517026065	122,937,196.59	120,964,520.00	(1,972,676.59)
570	FGGC KAZAURE	0517026066	87,568,955.48	110,084,562.00	22,515,606.52
571	FGGC KEANA	0517026067	84,611,243.00	88,363,592.00	3,752,349.00
572	FGGC LANGTANG	0517026068	126,957,277.47	147,494,862.00	20,537,584.53
573	FGGC LEJJA	0517026069	117,930,981.72	124,030,175.00	6,099,193.28
574	FGGC MONGUNO	0517026070	57,685,245.66	76,210,908.14	18,525,662.48
575	FGGC NEW BUSA	0517026071	87,404,150.01	104,510,342.00	17,106,191.99
576	FGGC OMU-ARAN	0517026072	115,283,772.10	155,022,875.00	39,739,102.90
577	FGGC OWERRI	0517026073	234,184,763.99	279,801,037.00	45,616,273.01
578	FGGC OYO	0517026074	215,012,472.32	274,671,127.37	59,658,655.05
579	FGGC SHAGAMU	0517026075	217,568,031.37	258,968,552.00	41,400,520.63
580	FGGC GUMI TAMBAWAL	0517026076	56,635,810.90	58,765,672.00	2,129,861.10
581	FGGC UMUAHIA	0517026077	157,571,675.98	179,172,629.00	21,600,953.02
582	FGGC WUKARI	0517026078	128,493,783.86	142,691,736.00	14,197,952.14
583	FGGC, YOLA	0517026079	128,884,284.20	145,694,813.00	16,810,528.80
584	FSTC AHOADA	0517026080	91,889,552.28	99,462,458.00	7,572,905.72
585	FSTC AWKA	0517026081	149,646,456.92	191,383,981.00	41,737,524.08
586	FSTC JUBU-IMUSHIN	0517026082	141,369,200.54	169,935,526.00	28,566,325.46
587	FSTC MICHIKA	0517026083	40,815,551.30	46,639,166.00	5,823,614.70
588	FSTC TUNGBO - YENAGOA	0517026084	64,858,923.36	78,176,661.00	13,317,737.64
589	FSTC USI-EKITI	0517026085	79,715,003.61	95,097,702.00	15,382,698.39
590	FTC IKARE	0517026086	117,369,158.32	133,717,229.00	16,348,070.68
591	FTC ILESA	0517026087	149,595,869.35	205,401,430.00	55,805,560.65
592	FTC JALINGO	0517026088	104,654,730.51	121,121,644.00	16,466,913.49

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
593	FTC KAFANCHAN	0517026089	110,807,452.90	133,344,893.00	22,537,440.10
594	FTC LASSA	0517026090	52,019,018.99	57,580,787.00	5,561,768.01
595	FTC OHANSO	0517026091	95,943,304.77	112,979,005.00	17,035,700.23
596	FTC OROZO	0517026092	283,389,071.47	345,144,527.00	61,755,455.53
597	FTC OTOBI	0517026093	94,795,736.23	111,335,433.00	16,539,696.77
598	FTC OTUPKO	0517026094	106,312,526.03	139,858,200.00	33,545,673.97
599	FTC SHIRORO	0517026095	113,077,709.60	136,652,793.48	23,575,083.88
600	FTC UROMI	0517026096	116,378,649.85	133,826,525.00	17,447,875.15
601	FTC UYO	0517026097	177,939,791.92	196,095,693.00	18,155,901.08
602	FTC YABA	0517026098	375,641,452.84	445,687,625.00	70,046,172.16
603	FTC ZURU	0517026099	90,054,410.07	106,468,384.00	16,413,973.93
604	KING'S COLLEGE	0517026100	312,705,450.84	331,743,243.45	19,037,792.61
605	QUEEN'S COLLEGE LAGOS	0517026101	361,844,424.83	438,444,426.00	76,600,001.17
606	SULEJA ACADEMY	0517026102	186,180,393.23	219,191,568.00	33,011,174.77
607	FSTC,DOMA	0517026103	55,119,965.17	57,231,948.00	2,111,982.83
608	FSTC DAYI	0517026104	33,484,470.50	44,653,946.00	11,169,475.50
609	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001	114,968,786.45	159,086,435.00	44,117,648.55
610	UNESCO PARIS	0517028001	288,738,833.00	288,738,833.00	-
611	NATIONAL BOARD FOR TECHNICAL EDUCATION	0517029001	621,407,325.76	868,639,542.00	247,232,216.24
612	FEDERAL MINISTRY OF HEALTH - HQTRS	0521001001	4,022,079,752.88	4,740,067,587.00	717,987,834.12
613	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0521003001	1,547,366,457.33	1,770,748,897.75	223,382,440.42
614	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0521005001	62,265,926.95	85,815,768.00	23,549,841.05
615	RADIOGRAPHERS REGISTRATION BOARD	0521006001	187,984,163.40	189,074,943.03	1,090,779.63
616	DENTAL TECHNOLOGY REGISTRATION BOARD	0521007001	113,657,693.37	117,242,106.88	3,584,413.51

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
617	HEALTH RECORDS REGISTRATION BOARD	0521008001	123,195,403.12	154,651,267.87	31,455,864.75
618	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0521009001	160,909,132.88	190,053,294.00	29,144,161.12
619	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0521010001	50,128,356.75	65,128,570.00	15,000,213.25
620	NURSING AND MIDWIFERY COUNCIL	0521011001	222,241,080.15	248,254,468.00	26,013,387.85
621	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0521012001	391,307,193.07	394,593,067.57	3,285,874.50
622	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0521013001	134,920,776.46	176,264,210.00	41,343,433.54
623	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0521014001	3,638,100,537.80	3,970,191,055.00	332,090,517.20
624	MEDICAL REHABILITATION THERAPY BOARD	0521015001	163,569,185.60	194,735,695.88	31,166,510.28
625	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0521016001	379,733,269.08	419,218,406.69	39,485,137.61
626	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0521017001	19,060,916.93	22,134,121.00	3,073,204.07
627	NURSE TUTOR TRAINING - ENUGU	0521018001	12,221,579.96	19,512,319.00	7,290,739.04
628	NURSE TUTOR PROGRAMME AKOKA LAGOS	0521019001	77,994,732.56	90,045,850.00	12,051,117.44
629	NURSE TUTOR TRAINNING KADUNA	0521020001	33,230,647.31	36,586,029.00	3,355,381.69
630	NURSE TUTOR TRAINNING IBADAN	0521021001	16,503,048.24	18,745,426.87	2,242,378.63
631	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0521022001	186,741,522.38	220,934,411.00	34,192,888.62
632	PHC TUTORS PROGRAMME,'UCH-IBADAN	0521024001	15,869,581.12	18,894,204.89	3,024,623.77
633	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0521025001	15,161,696.61	20,298,396.00	5,136,699.39
634	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	10,102,720,372.41	10,676,639,708.24	573,919,335.83
635	LAGOS UNIVERSITY TEACHING HOSPITAL	0521026002	6,506,127,941.76	6,760,556,678.40	254,428,736.64
636	AHMADU BELLO UNVERSITY TEACHING HOSPITAL	0521026003	5,849,993,475.90	6,035,817,692.02	185,824,216.12
637	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004	8,354,730,849.87	8,310,773,413.00	(43,957,436.87)
638	UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005	6,443,073,272.63	6,376,177,542.00	(66,895,730.63)
639	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0521026006	6,304,785,726.72	6,963,885,669.00	659,099,942.28
640	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0521026007	5,575,346,357.38	6,280,691,153.00	705,344,795.62

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
641	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	6,435,823,992.14	6,201,851,610.44	(233,972,381.70)
642	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0521026009	5,553,623,948.93	6,173,012,171.18	619,388,222.25
643	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	6,860,686,934.35	7,492,697,571.40	632,010,637.05
644	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0521026011	5,404,309,299.65	5,776,463,763.00	372,154,463.35
645	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0521026012	5,198,818,960.13	5,413,619,383.00	214,800,422.87
646	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0521026013	4,746,589,070.81	6,195,318,368.00	1,448,729,297.19
647	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014	5,949,721,971.30	6,333,334,456.69	383,612,485.39
648	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0521026015	4,434,698,068.63	4,705,580,757.00	270,882,688.37
649	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0521026016	2,594,020,523.69	3,042,576,768.00	448,556,244.31
650	FEDERAL SPECIALIST HOSPITAL, IRRUA	0521027001	4,697,367,885.97	4,725,330,131.55	27,962,245.58
651	UNIVERSITY OF UYO TEACHING HOSPITAL	0521027002	4,192,084,178.14	4,535,306,190.00	343,222,011.86
652	FEDERAL STAFF HOSPITAL -ABUJA	0521027003	1,246,081,410.45	1,234,961,729.33	(11,119,681.12)
653	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0521027004	1,137,446,626.71	1,406,619,373.00	269,172,746.29
654	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0521027005	732,052,784.51	771,825,158.50	39,772,373.99
655	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	1,582,170,927.89	1,729,528,332.05	147,357,404.16
656	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0521027007	1,026,143,613.53	1,105,428,564.00	79,284,950.47
657	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0521027008	898,403,212.16	947,940,966.00	49,537,753.84
658	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0521027009	2,646,661,011.25	3,139,265,147.58	492,604,136.33
659	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	1,743,632,662.08	1,941,446,775.46	197,814,113.38
660	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0521027011	184,726,265.17	191,421,547.51	6,695,282.34
661	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0521027012	1,182,513,407.81	1,226,610,256.00	44,096,848.19
662	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0521027013	2,496,400,013.88	2,717,804,645.00	221,404,631.12
663	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0521027014	1,712,050,051.27	1,956,483,550.77	244,433,499.50
664	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015	1,910,911,255.78	2,044,915,108.00	134,003,852.22

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
665	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0521027016	311,011,231.96	340,325,790.00	29,314,558.04
666	FEDERAL MEDICAL CENTRE, UMUAHIA	0521027017	3,822,451,276.31	3,780,208,817.60	(42,242,458.71)
667	FEDERAL MEDICAL CENTRE, OWO	0521027018	3,603,199,782.95	3,497,077,410.45	(106,122,372.50)
668	FEDERAL MEDICAL CENTRE ABEOKUTA	0521027019	3,672,845,048.91	4,132,951,043.43	460,105,994.52
669	FEDERAL MEDICAL CENTRE, OWERRI	0521027020	4,285,091,378.00	4,693,815,309.00	408,723,931.00
670	FEDERAL MEDICAL CENTRE, MAKURDI	0521027021	4,269,670,500.53	4,593,234,263.95	323,563,763.42
671	FEDERAL MEDICAL CENTRE, KATSINA	0521027022	2,296,445,657.24	2,361,048,759.13	64,603,101.89
672	FEDERAL MEDICAL CENTRE, NGURU YOBE	0521027024	1,868,501,175.21	2,086,637,907.77	218,136,732.56
673	FEDERAL MEDICAL CENTRE, ASABA	0521027025	3,105,539,942.68	3,183,207,706.40	77,667,763.72
674	FEDERAL MEDICAL CENTRE, BIDA	0521027026	2,206,385,257.04	2,344,444,901.00	138,059,643.96
675	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027	1,903,594,560.10	1,990,425,516.00	86,830,955.90
676	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028	2,324,663,179.96	2,572,140,204.63	247,477,024.67
677	FEDERAL MEDICAL CENTRE, ABAKALIKI-EBONYI	0521027029	3,896,154,761.95	9,741,261,996.00	5,845,107,234.05
678	FEDERAL MEDICAL CENTRE, IDO-EKITI	0521027030	1,947,141,775.79	350,612,488.54	(1,596,529,287.25)
679	FEDERAL MEDICAL CENTRE, KOGI	0521027031	3,113,724,885.62	2,731,272,469.95	(382,452,415.67)
680	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032	1,840,405,504.71	1,955,244,017.00	114,838,512.29
681	FEDERAL MEDICAL CENTRE, KEBBI STATE	0521027033	1,875,532,957.20	2,037,393,827.00	161,860,869.80
682	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	2,199,142,655.02	2,352,271,005.00	153,128,349.98
683	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0521027035	1,189,683,454.35	1,275,874,428.00	86,190,973.65
684	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0521027036	7,062,257,222.16	7,673,350,092.45	611,092,870.29
685	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0521027037	4,517,902,736.88	4,473,319,494.73	(44,583,242.15)
686	FEDERAL MEDICAL CENTRE, EBUTE METTA	0521027038	2,118,157,603.99	2,137,350,373.56	19,192,769.57
687	NATIONAL EYE CENTRE KADUNA	0521027039	1,207,601,150.08	1,373,720,274.27	166,119,124.19
688	NATIONAL EAR CARE CENTRE KADUNA	0521027040	683,293,122.45	807,419,906.00	124,126,783.55

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
689	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0521027041	84,402,009.79	92,926,576.00	8,524,566.21
690	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0521027042	450,202,845.39	583,833,705.06	133,630,859.67
691	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0521031001	570,619,103.06	565,895,320.00	(4,723,783.06)
692	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0521032001	542,949,719.79	585,719,545.00	42,769,825.21
693	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0521033001	100,800,594.31	109,552,922.44	8,752,328.13
694	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0521034001	285,638,767.36	332,423,412.00	46,784,644.64
695	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0521035001	151,283,531.63	181,358,628.00	30,075,096.37
696	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0521037001	78,367,032.33	90,402,073.10	12,035,040.77
697	DENTAL THERAPISTS REGISTRATION BOARD	0521039001	76,811,231.18	75,337,754.71	(1,473,476.47)
698	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0521048001	338,998,005.61	370,682,219.00	31,684,213.39
699	NATIONAL HOSPITAL	0521049001	6,249,063,908.92	6,771,940,552.00	522,876,643.08
700	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0535001001	1,525,940,387.11	1,933,778,957.00	407,838,569.89
701	NATIONAL PARK HEADQUARTERS	0535002001	150,496,547.97	175,776,879.00	25,280,331.03
702	KAINJI NATIONAL PARK	0535003001	413,668,808.81	438,383,166.00	24,714,357.19
703	OYO NATIONAL PARK	0535004001	260,233,336.23	353,856,916.00	93,623,579.77
704	CHAD BASIN NATIOAL PARK	0535005001	177,592,461.49	207,630,179.00	30,037,717.51
705	GASHAKA GUMTI NATIONAL PARK	0535006001	274,317,988.54	283,725,277.00	9,407,288.46
706	CROSS RIVER NATIONAL PARK	0535007001	407,026,565.38	437,661,023.00	30,634,457.62
707	KAMUKU NATIONAL PARK	0535008001	153,854,142.50	176,825,236.00	22,971,093.50
708	OKUMU NATIONAL PARK	0535009001	153,293,494.78	163,752,573.00	10,459,078.22
709	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0535010001	329,109,671.88	388,732,636.00	59,622,964.12
710	FEDERAL COLLEGE OF FORESTRY IBADAN	0535011001	677,085,489.51	791,268,378.00	114,182,888.49
711	FEDERAL COLLECGE OF FORESTRY JOS	0535012001	426,743,578.07	506,802,614.00	80,059,035.93
712	FORESTRY RESEARCH INSTITUTE OF IBADAN	0535013001	1,409,954,529.19	1,679,444,883.59	269,490,354.40

S/N	Details according to MDA	NCOA	Actual 2017	Final Budget 2017	Variance
713	FORESTRY MECHANISATION COLLEGE AFAKA	0535014001	392,098,744.53	468,555,960.00	76,457,215.47
714	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0535015001	1,417,999,333.69	1,582,420,277.00	164,420,943.31
715	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0535016001	2,565,005,953.23	2,862,765,256.00	297,759,302.77
716	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001	175,900,745.22	189,867,655.00	13,966,909.78
717	NATIONAL POPULATION COMMISSION	0543001001	4,035,061,093.67	4,684,680,897.00	649,619,803.33
718	SERVICE WIDE VOTE		1,560,275,742,555.60	1,620,489,702,552.96	60,213,959,997.36
	FEDERAL GOVERNMENT TOTAL		**3,327,828,106,716.50**	**3,488,115,623,229.10**	**160,287,516,512.60**

NOTE 12
EMPLOYEES BENEFITS:

S/N	DETAILS	NCOA	AMOUNT
			₦
1	GRATUITY	21030101	1,205,157,422.01
2	PENSION	21030102	36,505,725,167.56
3	DEATH BENEFITS	21030103	148,294,971.02
4	GRATUITY	22010101	169,977,375.68
5	PENSION	22010102	21,570,405,853.09
6	DEATH BENEFITS	22010103	7,470,327.00
7	PRE 1996 PENSION	22010104	40,158,669.86
	TOTAL		**59,647,189,786.22**

This constitutes Social Benefits due to retired FGN employees in line with the provisions of the Pension Reform Act 2004 as Amended. The payments are made by Pension Transitional Arrangement Department.

NOTE 13

AGGREGATE OF OVERHEAD CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT	REMARKS
			₦	
1	LOCAL TRAVEL & TRANSPORT: TRAINING	22020101	7,756,046,408.03	126,932,320,287.46
2	LOCAL TRAVEL & TRANSPORT: OTHERS	22020102	80,191,542,945.30	Include Amount from transfer as in Note 18 .
3	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22020103	6,185,456,491.84	
4	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22020104	17,570,964,854.48	
5	NIPSS/ NATIONAL DEFENCE COLLEGE PARTICIPANTS TOUR ALLOWANCE	22020105	68,057,171.52	
6	DEPORTATION AND REPATRIATION	22020106	35,986,858.71	
7	ELECTRICITY CHARGES	22020201	6,912,513,799.29	
8	TELEPHONE CHARGES	22020202	1,017,148,096.16	
9	INTERNET ACCESS CHARGES	22020203	1,341,316,918.07	
10	SATELLITE BROADCASTING ACCESS CHARGES	22020204	862,548,466.28	
11	WATER RATES	22020205	519,671,823.99	
12	SEWERAGE CHARGES	22020206	215,500,831.81	
13	LEASED COMMUNICATION LINES(S)	22020207	39,337,399.58	

14	INTERACTIVE LEARNING NETWORK (ILN)	22020209	862,681,222.00	
15	SOFTWARE CHARGES / LICENCE RENEWAL	22020210	117,534,741.81	
16	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22020301	17,396,799,677.33	
17	BOOKS	22020302	1,709,218,226.63	
18	NEWSPAPERS	22020303	529,652,752.93	
19	MAGAZINES & PERIODICALS	22020304	760,958,320.27	
20	PRINTING OF NON SECURITY DOCUMENTS	22020305	5,039,334,077.76	
21	PRINTING OF SECURITY DOCUMENTS	22020306	1,654,184,894.54	
22	DRUGS & MEDICAL SUPPLIES	22020307	2,895,143,726.98	
23	FIELD & CAMPING MATERIALS SUPPLIES	22020308	381,985,596.16	
24	UNIFORMS & OTHER CLOTHING	22020309	6,202,149,168.47	
25	TEACHING AIDS / INSTRUCTION MATERIALS	22020310	11,469,453,219.95	
26	FOOD STUFF / CATERING MATERIALS SUPPLIES	22020311	23,965,748,217.28	
27	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL	22020312	3,909,650.72	
28	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE	22020313	20,000.00	
29	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	22020401	4,123,130,195.64	

30	MAINTENANCE OF OFFICE FURNITURE	22020402	1,312,095,694.30	
31	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22020403	5,798,759,681.72	
32	MAINTENANCE OF OFFICE / IT EQUIPMENTS	22020404	2,392,195,335.33	
33	MAINTENANCE OF PLANTS/GENERATORS	22020405	1,882,370,821.17	
34	OTHER MAINTENANCE SERVICES	22020406	4,969,974,997.25	
35	MAINTENANCE OF AIRCRAFTS	22020407	1,761,742,503.09	
36	MAINTENANCE OF SEA BOATS	22020408	625,989,217.73	
37	MAINTENANCE OF RAILWAY EQUIPMENTS	22020409	200,000.00	
38	MAINTENANCE OF ROADS AND BRIDGES	22020410	9,654,572,675.53	
39	MAINTENANCE OF COMMUNICATION EQUIPMENT	22020411	131,762,788.44	
40	MAINTENANCE OF MARKET / PUBLIC PLACES	22020412	726,600.00	
41	MAINTENANCE OF STREET LIGHTS	22020413	64,157,900.00	
42	LOCAL TRAINING	22020501	13,678,419,978.81	
43	INTERNATIONAL TRAINING	22020502	6,410,754,606.39	
44	SECURITY SERVICES	22020601	9,370,773,395.37	
45	OFFICE RENT	22020602	1,862,245,249.54	

46	RESIDENTIAL RENT	22020603	2,854,505,428.97	
47	SECURITY VOTE	22020604	2,516,390,650.14	
48	CLEANING AND FUMIGATION SERVICES	22020605	6,885,437,842.78	
49	LAND USE CHARGES	22020606	1,806,151,176.77	
50	FINANCIAL CONSULTING	22020701	3,609,525,345.84	
51	INFORMATION TECHNOLOGY CONSULTING	22020702	4,283,189,492.75	
52	LEGAL SERVICES	22020703	5,093,516,714.47	
53	ENGINEERING SERVICES	22020704	1,199,740,651.22	
54	ARCHITECTURAL SERVICES	22020705	50,085,395.29	
55	SURVEYING SERVICES	22020706	754,808,108.80	
56	AUDITING OF FEDERATION ACCOUNT	22020707	13,487,659.40	
57	MEDICAL CONSULTING	22020708	380,097,785.40	
58	AUDITING OF ACCOUNTS	22020709	382,876,672.84	
59	MOTOR VEHICLE FUEL COST	22020801	6,455,483,968.83	
60	OTHER TRANSPORT EQUIPMENT FUEL COST	22020802	2,132,870,455.24	
61	PLANT / GENERATOR FUEL COST	22020803	7,819,647,214.27	

62	AIRCRAFT FUEL COST	22020804	1,914,158,086.90	
63	SEA BOAT FUEL COST	22020805	736,484,046.25	
64	COOKING GAS/FUEL COST	22020806	140,601,054.70	
65	REFRESHMENT & MEALS	22021001	5,847,762,520.17	
66	HONORARIUM & SITTING ALLOWANCE	22021002	7,085,173,451.09	
67	PUBLICITY & ADVERTISEMENTS	22021003	8,912,197,909.82	
68	MEDICAL EXPENSES	22021004	5,709,898,138.20	
69	FOREIGN SERVICE SCHOOL FEES PAYMENT	22021005	1,482,797,939.08	
70	POSTAGES & COURIER SERVICES	22021006	3,072,071,820.29	
71	WELFARE PACKAGES	22021007	12,882,016,872.61	
72	SUBSCRIPTION TO PROFESSIONAL BODIES	22021008	523,647,745.76	
73	SPORTING ACTIVITIES	22021009	1,808,099,341.01	
74	DIRECT TEACHING & LABORATORY COST	22021010	2,155,911,370.08	
75	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	22021011	42,513,212,484.40	
76	DISCIPLINE AND APPEALS (SERVICE WIDE)	22021012	25,676,462.99	
77	PROMOTION (SERVICE WIDE)	22021013	303,898,521.27	

78	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	22021014	3,796,722,082.42	
79	SERVICOM	22021016	26,955,835.72	
80	ANTI-CORRUPTION	22021017	8,765,325.00	
81	GENDER	22021018	963,200.00	
82	ELECTION - LOGISTICS SUPPORT	22021020	15,115,828,256.57	
83	OTHER EXPENSES (RECONCILIATION ITEMS ONLY)	22021021	9,326,841.00	
84	BI-NATIONAL COMMISSION EXPENSES	22021022	7,790,000.00	
85	ANNUAL CONFERENCE OF AUDITORS - GENERAL	22021023	300,000.00	
86	AFRICAN PEER REVIEW MECHANISM (APRM)	22021027	6,063,640.00	
87	NATIONAL PLAN OF ACTION (NPoA)	22021028	4,670,062.00	
88	MONITORING ACTIVITIES & FOLLOW UP	22021029	102,548,621.39	
89	PROMOTION, RECRUITMENT & APPOINTMENT	22021030	4,963,333.12	
90	CURRICULUM DEVELOPMENT	22021031	32,273,002.58	
91	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE	22021032	1,522,694,128.90	
92	INSPECTORATE	22021034	1,031,000.00	
93	IPPIS	22021035	164,190,132.00	

94	MARGIN FOR INCREASE IN COSTS	22021037	2,362,542,880.13	
95	CONTINGENCY	22021041	9,566,137,873.97	
96	RECURRENT ADJUSTMENT	22021042	78,000.00	
97	POLITICAL OFFICERS & STANDING COMMITTEE	22021055	721,410,013.86	
98	SETTLEMENT OF MDAs ELECTRICITY BILLS	22021056	147,331,700.97	
99	PENSION ARREARS	22021059	1,000,814,065.92	
100	MOTOR VEHICLE ADVANCES	22030101	4,538,970.19	
101	BICYCLE ADVANCES	22030103	632,750.00	
102	REFURBISHING ADVANCES	22030104	972,120.40	
103	CORRESPONDENCE ADVANCES	22030105	257,813.15	
104	SPETACLE ADVANCES	22030106	154,061.40	
	TOTAL		**435,706,115,236.52**	

This refers to the operating costs of MDAs.

DETAILS OF OVERHEAD ACCORDING TO MDA

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
	ADMINISTRATION				
1	STATE HOUSE - HQTRS	0111001001	1,947,098,150.48	2,740,063,438.00	792,965,287.52
2	STATE HOUSE OPERATIONS - PRESIDENT	0111001002	799,360,186.52	1,335,460,936.00	536,100,749.48
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	0111001003	300,443,753.56	448,618,092.00	148,174,338.44
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0111001004	11,937,938.67	20,391,700.00	8,453,761.33
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0111001005	80,601,849.20	111,359,316.00	30,757,466.80
6	STATE HOUSE MEDICAL CENTRE	0111001006	245,913,509.45	331,730,211.00	85,816,701.55
7	STATE HOUSE LAGOS LIAISON OFFICE	0111001007	68,455,010.00	95,280,400.00	26,825,390.00
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0111005001	41,930,091.82	111,703,951.00	69,773,859.18
9	NIPSS, KURU	0111006001	321,567,906.99	608,831,725.30	287,263,818.31
10	BUREAU OF PUBLIC ENTERPRISES (BPE)	0111007001	71,101,154.57	137,483,141.00	66,381,986.43
11	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0111008001	2,122,709,355.56	152,230,385.00	(1,970,478,970.56)
12	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	2,216,765,467.06	3,000,713,298.24	783,947,831.18
13	BUREAU OF PUBLIC PROCUREMENT (BPP)	0111010001	326,839,858.90	600,059,898.00	273,220,039.10
14	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0111011001	142,553,139.16	265,315,416.70	122,762,277.54

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
15	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0111048001	101,744,609.44	282,335,915.10	180,591,305.66
16	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0111051001	21,039,753.17	46,864,445.40	25,824,692.23
17	SENATE	0112002001	27,922,435,393.49	-	(27,922,435,393.49)
18	HOUSE OF REPRESENTATIVES	0112003001	40,473,991,208.00	-	(40,473,991,208.00)
19	NATIONAL ASSEMBLY COMMISSION	0112004001	1,301,905,932.52	-	(1,301,905,932.52)
20	LEGISLATIVE AIDES	0112005001	534,850,528.86	-	(534,850,528.86)
21	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0112007001	141,970,126.75	-	(141,970,126.75)
22	GENERAL SERVICE OFFICE	0112008001	9,724,719,699.43	-	(9,724,719,699.43)
23	MINISTRY OF DEFENCE - MOD HQTRS	0116001001	712,321,557.61	2,665,720,225.49	1,953,398,667.88
24	DEFENCE HEADQURTERS	0116002001	307,587,853.37	1,044,909,060.00	737,321,206.63
25	NIGERIAN ARMY	0116003001	6,359,472,922.97	15,651,938,032.40	9,292,465,109.43
26	NIGERIAN ARMY UNIVERSITY BIU (NAUB)	0116003002	-	100,000,000.00	100,000,000.00
27	NIGERIAN NAVY	0116004001	2,723,377,122.72	4,740,714,955.00	2,017,337,832.28
28	NIGERIAN AIRFORCE	0116005001	5,005,290,095.35	8,850,534,571.00	3,845,244,475.65
29	NIGERIAN DEFENCE ACADEMY (NDA)	0116006001	250,000,000.00	1,887,743,826.50	1,637,743,826.50
30	NIGERIAN DEFENCE COLLEGE	0116007001	1,450,000,000.00	3,813,130,588.00	2,363,130,588.00

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
31	COMMAND AND STAFF COLLEGE, JAJI	0116008001	-	2,376,724,949.00	2,376,724,949.00
32	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	0116009001	-	564,654,267.00	564,654,267.00
33	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0116010001	-	142,044,878.88	142,044,878.88
34	DEFENCE INTELLIGENCE SCHOOL	0116011001	-	218,360,967.00	218,360,967.00
35	DEFENCE INTELLIGENCE AGENCY	0116012001	-	5,503,036,759.00	5,503,036,759.00
36	DEFENCE MISSIONS	0116015017	-	4,646,363,576.00	4,646,363,576.00
37	DEFENCE SPACE ADMINISTARTION	0116018001	106,317,230.75	190,165,994.74	83,848,763.99
38	MILITARY PENSION BOARD	0116021001	-	113,860,874.00	113,860,874.00
39	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0119001001	2,572,760,598.21	5,502,820,776.06	2,930,060,177.85
40	TECHNICAL AIDS CORPS	0119002001	158,188,462.38	1,431,776,202.00	1,273,587,739.62
41	FOREIGN SERVICE ACADEMY (FSA)	0119003001	31,166,922.90	105,881,000.00	74,714,077.10
42	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0119006001	55,936,999.89	312,464,347.44	256,527,347.55
43	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0119007001	49,428,502.82	145,991,854.00	96,563,351.18
44	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0119008001	86,167,970.87	156,536,133.05	70,368,162.18
45	FOREIGN MISSION: ABIDJAN	0119009001	206,066,412.09	270,489,824.00	64,423,411.91
46	FOREIGN MISSION: ACCRA	0119009002	357,485,809.89	257,701,337.60	(99,784,472.29)

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47	FOREIGN MISSION: ADDIS ABABA	0119009003	-	282,284,936.00	282,284,936.00
48	FOREIGN MISSION: ALGIERS	0119009004	-	346,978,388.80	346,978,388.80
49	FOREIGN MISSION: ANKARA	0119009005	-	141,068,668.00	141,068,668.00
50	FOREIGN MISSION: ATHENS	0119009006	-	139,164,912.96	139,164,912.96
51	FOREIGN MISSION: ATLANTA	0119009007	-	140,454,320.96	140,454,320.96
52	FOREIGN MISSION: BAGHDAD	0119009008	-	141,058,576.80	141,058,576.80
53	FOREIGN MISSION: BAMAKO	0119009009	-	141,973,628.00	141,973,628.00
54	FOREIGN MISSION: BANGKOK	0119009010	274,824,339.50	140,631,628.00	(134,192,711.50)
55	FOREIGN MISSION: BANGUI	0119009011	165,032,267.75	139,872,968.00	(25,159,299.75)
56	FOREIGN MISSION: BANJUL	0119009012	295,326,623.24	139,272,188.00	(156,054,435.24)
57	FOREIGN MISSION: BATA	0119009013	151,713,513.94	246,974,032.00	95,260,518.06
58	FOREIGN MISSION: BEIJING	0119009014	-	139,130,568.88	139,130,568.88
59	FOREIGN MISSION: BEIRUT	0119009015	-	246,943,518.40	246,943,518.40
60	FOREIGN MISSION: BERLIN	0119009016	365,213,109.65	473,844,075.20	108,630,965.55
61	FOREIGN MISSION: BERNE	0119009017	-	287,564,643.20	287,564,643.20
62	FOREIGN MISSION: BISSAU	0119009018	590,000,097.09	247,103,081.76	(342,897,015.33)

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63	FOREIGN MISSION: BRASILIA	0119009019	-	291,617,244.80	291,617,244.80
64	FOREIGN MISSION: BRAZAVILLE	0119009020	165,152,797.41	123,551,579.00	(41,601,218.41)
65	FOREIGN MISSION: BRUSSELS	0119009021	418,634,553.46	148,139,440.48	(270,495,112.98)
66	FOREIGN MISSION: BUCHAREST	0119009022	324,890,096.02	305,474,657.60	(19,415,438.42)
67	FOREIGN MISSION: BUDAPEST	0119009023	-	255,118,967.20	255,118,967.20
68	FOREIGN MISSION: BUEA	0119009024	296,969,648.25	268,052,339.20	(28,917,309.05)
69	FOREIGN MISSION: BUENOS AIRES	0119009025	-	265,708,331.20	265,708,331.20
70	FOREIGN MISSION: BUJUMBURA	0119009026	-	257,457,751.20	257,457,751.20
71	FOREIGN MISSION: CAIRO	0119009027	355,469,370.85	283,001,776.00	(72,467,594.85)
72	FOREIGN MISSION: CANBERRA	0119009028	190,368,549.32	305,599,880.00	115,231,330.68
73	FOREIGN MISSION: CARACAS	0119009029	-	245,897,488.00	245,897,488.00
74	FOREIGN MISSION: CONAKRY	0119009030	-	282,087,356.00	282,087,356.00
75	FOREIGN MISSION: COTONOU	0119009031	-	257,912,416.00	257,912,416.00
76	FOREIGN MISSION: DAKAR	0119009032	231,819,031.35	278,807,712.00	46,988,680.65
77	FOREIGN MISSION: DAMASCUS	0119009033	-	124,920,320.00	124,920,320.00
78	FOREIGN MISSION: DAR-ES-SALAAM	0119009034	143,782,771.09	141,648,688.00	(2,134,083.09)

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79	FOREIGN MISSION: DOUALA	0119009035	197,236,611.62	128,940,203.00	(68,296,408.62)
80	FOREIGN MISSION: DUBAI TRADE MISSIONS	0119009036	104,253,932.90	139,811,272.80	35,557,339.90
81	FOREIGN MISSION: DUBLIN	0119009037	183,356,606.99	138,879,952.80	(44,476,654.19)
82	FOREIGN MISSION: FREETOWN	0119009038	-	128,361,190.00	128,361,190.00
83	FOREIGN MISSION: GABORONE	0119009039	214,822,764.90	134,127,852.80	(80,694,912.10)
84	FOREIGN MISSION: GENEVA	0119009040	348,608,203.22	143,545,892.80	(205,062,310.42)
85	FOREIGN MISSION: HANOI	0119009042	-	123,349,340.00	123,349,340.00
86	FOREIGN MISSION: HARARE	0119009043	-	139,626,277.60	139,626,277.60
87	FOREIGN MISSION: HAVANA	0119009044	82,922,548.38	127,059,512.00	44,136,963.62
88	FOREIGN MISSION: HONGKONG	0119009045	298,893,839.74	163,790,420.00	(135,103,419.74)
89	FOREIGN MISSION: ISLAMABAD	0119009046	-	136,478,720.00	136,478,720.00
90	FOREIGN MISSION: JAKARTA	0119009047	-	122,010,482.00	122,010,482.00
91	FOREIGN MISSION: JEDDAH	0119009048	-	138,868,272.00	138,868,272.00
92	FOREIGN MISSION: JOHANNESBURG	0119009049	333,247,724.17	140,207,340.00	(193,040,384.17)
93	FOREIGN MISSION: KAMPALA	0119009050	113,706,247.23	122,002,029.00	8,295,781.77
94	FOREIGN MISSION: KHARTOUM	0119009051	-	139,381,764.00	139,381,764.00

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95	FOREIGN MISSION: KIEV	0119009052	-	203,697,484.00	203,697,484.00
96	FOREIGN MISSION: KIGALI RWANDA	0119009053	-	89,015,880.80	89,015,880.80
97	FOREIGN MISSION: KINGSTON	0119009054	126,670,763.29	127,845,076.00	1,174,312.71
98	FOREIGN MISSION: KINSHASA	0119009055	129,852,274.20	101,560,931.20	(28,291,343.00)
99	FOREIGN MISSION: KUALA LUMPUR	0119009056	-	155,111,782.80	155,111,782.80
100	FOREIGN MISSION: KUWAIT	0119009057	-	112,351,955.00	112,351,955.00
101	FOREIGN MISSION: LIBREVILLE	0119009058	-	131,424,964.80	131,424,964.80
102	FOREIGN MISSION: LISBON	0119009059	-	156,951,231.60	156,951,231.60
103	FOREIGN MISSION: LOME	0119009060	-	127,437,728.00	127,437,728.00
104	FOREIGN MISSION: LONDON	0119009061	825,869,163.72	490,305,054.20	(335,564,109.52)
105	FOREIGN MISSION: LUANDA	0119009062	-	123,684,770.00	123,684,770.00
106	FOREIGN MISSION: LUSAKA	0119009063	-	125,555,958.40	125,555,958.40
107	FOREIGN MISSION: MADRID	0119009064	-	142,540,141.00	142,540,141.00
108	FOREIGN MISSION: MALABO	0119009065	-	120,749,380.80	120,749,380.80
109	FOREIGN MISSION: MANILLA	0119009066	-	129,689,579.00	129,689,579.00
110	FOREIGN MISSION: MAPUTO	0119009067	-	121,738,372.80	121,738,372.80

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111	FOREIGN MISSION: MEXICO CITY	0119009068	-	156,834,400.00	156,834,400.00
112	FOREIGN MISSION: MONROVIA	0119009069	-	144,416,460.80	144,416,460.80
113	FOREIGN MISSION: MOSCOW	0119009070	-	126,274,684.80	126,274,684.80
114	FOREIGN MISSION: NAIROBI	0119009071	-	149,292,184.00	149,292,184.00
115	FOREIGN MISSION: N'DJAMENA	0119009072	-	139,618,962.40	139,618,962.40
116	FOREIGN MISSION: NEW DELHI	0119009074	-	148,912,748.00	148,912,748.00
117	FOREIGN MISSION: NEW YORK (CG)	0119009075	-	252,311,884.80	252,311,884.80
118	FOREIGN MISSION: NEW YORK (PM)	0119009076	-	636,634,209.45	636,634,209.45
119	FOREIGN MISSION: NIAMEY	0119009077	-	137,641,682.00	137,641,682.00
120	FOREIGN MISSION: NNJC - NIAMEY	0119009078	-	128,444,336.00	128,444,336.00
121	FOREIGN MISSION: OTTAWA	0119009080	-	319,492,950.00	319,492,950.00
122	FOREIGN MISSION: OUAGADOUGOU	0119009081	-	256,644,568.00	256,644,568.00
123	FOREIGN MISSION: PARIS	0119009082	-	445,733,672.00	445,733,672.00
124	FOREIGN MISSION: PORT OF SPAIN	0119009083	-	133,428,096.00	133,428,096.00
125	FOREIGN MISSION: PRETORIA	0119009084	-	160,214,604.00	160,214,604.00
126	FOREIGN MISSION: PYONG YANG	0119009085	-	158,461,685.00	158,461,685.00

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127	FOREIGN MISSION: RABAT	0119009086	-	132,508,420.00	132,508,420.00
128	FOREIGN MISSION: RIYADH	0119009087	-	135,893,670.00	135,893,670.00
129	FOREIGN MISSION: ROME	0119009088	215,544,017.45	144,873,392.75	(70,670,624.70)
130	FOREIGN MISSION: SAO TOME	0119009091	210,554,716.73	132,807,122.36	(77,747,594.37)
131	FOREIGN MISSION: SEOUL	0119009092	-	152,650,545.00	152,650,545.00
132	FOREIGN MISSION: SHANGHAI	0119009093	-	152,961,873.10	152,961,873.10
133	FOREIGN MISSION: SINGAPORE	0119009094	232,498,023.24	202,725,000.00	(29,773,023.24)
134	FOREIGN MISSION: STOCKHOLM	0119009095	-	140,190,086.00	140,190,086.00
135	FOREIGN MISSION: TEHRAN	0119009096	-	152,687,040.00	152,687,040.00
136	FOREIGN MISSION: TEL AVIV	0119009097	-	127,429,412.00	127,429,412.00
137	FOREIGN MISSION: THE HAGUE	0119009099	-	250,168,589.60	250,168,589.60
138	FOREIGN MISSION: TOKYO	0119009100	-	242,407,585.60	242,407,585.60
139	FOREIGN MISSION: TRIPOLI	0119009101	133,551,692.00	176,154,344.80	42,602,652.80
140	FOREIGN MISSION: TUNIS	0119009102	-	160,566,028.00	160,566,028.00
141	FOREIGN MISSION: VIENNA	0119009103	246,354,240.98	137,895,537.45	(108,458,703.53)
142	FOREIGN MISSION: WARSAW	0119009104	222,278,767.42	136,258,672.60	(86,020,094.82)

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143	FOREIGN MISSION: WASHINGTON	0119009105	535,528,748.41	245,027,478.00	(290,501,270.41)
144	FOREIGN MISSION: WINDHOEK	0119009106	-	140,618,556.00	140,618,556.00
145	FOREIGN MISSION: YAOUNDE	0119009107	188,086,101.10	128,558,448.00	(59,527,653.10)
146	FOREIGN MISSION, JUBA, SOUTH SUDAN	0119009109	156,006,005.88	108,203,751.00	(47,802,254.88)
147	FOREIGN MISSIONS, ABU DHAB	0119009110	193,103,174.63	139,125,552.80	(53,977,621.83)
148	FOREIGN MISSION LILONGWE, MALAWI	0119009111	-	118,153,235.00	118,153,235.00
149	FOREIGN MISSION BELGRADE, SERBIA	0119009112	-	116,137,552.00	116,137,552.00
150	FOREGN MISSION FRANKFORT	0119009113	-	92,173,416.20	92,173,416.20
151	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0119009115	-	221,947,506.80	221,947,506.80
152	FOREIGN MISSION VATICAN	0119009116	-	127,743,620.00	127,743,620.00
153	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0119009117	-	138,563,916.80	138,563,916.80
154	CONSOLATE GENERAL FRANKFURT, GERMANY	0119009118	-	92,173,416.20	92,173,416.20
155	FOREIGN MISSION COLOMBO, SRI-LANKA	0119009119	-	120,701,134.18	120,701,134.18
156	FOREIGN MISSION DOHA, QATAR	0119009120	-	124,644,448.00	124,644,448.00
157	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0119009122	60,273,213.36	116,970,174.00	56,696,960.64
158	FOREIGN MISSION GUANGZHOU, CHINA	0119009124	-	65,873,496.00	65,873,496.00

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159	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0123001001	483,061,721.58	880,507,007.33	397,445,285.75
160	NIGERIAN TELEVISION AUTHORITY	0123003001	109,193,910.00	284,951,538.00	175,757,628.00
161	FEDERAL RADIO CORPORATION OF NIGERIA	0123004001	102,974,519.11	193,953,448.00	90,978,928.89
162	NEWS AGENCY OF NIGERIA	0123005001	95,563,800.54	165,401,428.68	69,837,628.14
163	VOICE OF NIGERIA	0123006001	341,889,431.15	1,128,298,131.00	786,408,699.85
164	NIGERIAN FILM CORPORATION	0123007001	46,358,382.94	92,021,865.00	45,663,482.06
165	NATIONAL BROADCASTING COMMISION	0123008001	49,396,360.50	88,303,074.62	38,906,714.12
166	NIGERIA PRESS COUNCIL	0123009001	48,207,075.92	83,909,990.39	35,702,914.47
167	NATIONAL FILM AND VEDIO CENSOR BOARD	0123010001	84,860,535.95	152,148,036.32	67,287,500.37
168	ADVERTISING PRACTIONERS OF NIGERIA	0123011001	5,738,950.00	13,612,039.38	7,873,089.38
169	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0123031002	126,431,496.92	219,950,425.80	93,518,928.88
170	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0123031003	118,994,647.59	205,276,333.00	86,281,685.41
171	NATIONAL COUNCIL OF ARTS AND CULTURE	0123031004	76,992,858.20	137,551,467.61	60,558,609.41
172	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0123031005	39,966,685.33	65,920,936.00	25,954,250.67
173	NATIONAL TROUPE OF NIGERIA	0123031006	37,231,365.00	58,879,138.17	21,647,773.17
174	NATIONAL THEATRE	0123031007	89,792,935.25	144,042,771.11	54,249,835.86

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175	NATIONAL GALLERY OF ART	0123031008	123,382,844.00	218,192,992.00	94,810,148.00
176	NATIONAL WAR MUSEUM - UMUAHIA	0123031009	6,347,390.00	11,340,111.60	4,992,721.60
177	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0123031010	79,674,286.00	132,072,232.05	52,397,946.05
178	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0123031011	107,590,303.70	173,972,838.94	66,382,535.24
179	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	0123031012	4,434,247.90	7,776,060.54	3,341,812.64
180	NATIONAL ORIENTATION AGENCY	0123031017	155,646,393.82	247,522,068.00	91,875,674.18
181	MINISTRY OF INTERIOR - HQTRS	0124001001	320,961,114.52	230,809,318.52	(90,151,796.00)
182	NIGERIAN PRISON SERVICE	0124002001	16,318,081,824.76	22,724,048,517.00	6,405,966,692.24
183	NIGERIA IMMIGRATION SERVICE	0124003001	903,416,092.77	1,015,860,810.00	112,444,717.23
184	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	1,080,634,094.15	2,771,461,212.38	1,690,827,118.23
185	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0124005001	25,280,102.65	69,477,248.00	44,197,145.35
186	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0124006001	10,333,365.00	-	(10,333,365.00)
187	FEDERAL FIRE SERVICE	0124007001	138,961,618.09	273,519,218.20	134,557,600.11
188	NIGERIA POLICE ACADEMY WUDIL, KANO	0124011002	493,220,410.63	1,835,632,950.00	1,342,412,539.37
189	POLICE FORMATION & COMMAND HQTRS	0124012001	54,379,027,164.53	11,627,272,444.00	(42,751,754,720.53)
190	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	882,342,303.18	726,900,844.00	(155,441,459.18)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
191	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0125002001	35,191,323.24	58,336,167.00	23,144,843.76
192	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0125003001	58,255,253.19	103,926,743.00	45,671,489.81
193	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0125004001	19,269,512.50	33,354,334.00	14,084,821.50
194	FEDERAL TRAINING CENTRE,ENUGU	0125005002	13,146,918.00	23,020,697.00	9,873,779.00
195	FEDERAL TRAINING CENTRE,ILORIN	0125005003	13,129,882.40	22,919,114.00	9,789,231.60
196	FEDERAL TRAINING CENTRE,KADUNA	0125005004	13,000,304.48	21,998,409.00	8,998,104.52
197	FEDERAL TRAINING CENTRE,LAGOS	0125005005	13,078,577.65	21,998,409.00	8,919,831.35
198	FEDERAL TRAINING CENTRE,MAIDUGURI	0125005006	12,953,965.00	21,998,409.00	9,044,444.00
199	FEDERAL TRAINING CENTRE,CALABAR	0125005007	12,868,664.00	21,998,409.00	9,129,745.00
200	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001	63,132,278.65	126,541,500.00	63,409,221.35
201	ESTABLISHMENT AND PENSIONS OFFICE	0125007001	41,975,430.00	-	(41,975,430.00)
202	BUREAU OF PUBLIC SERVICE REFORMS	0125008001	361,854,299.96	241,804,928.00	(120,049,371.96)
203	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0125009001	33,072,131.43	65,604,717.00	32,532,585.57
204	AUDITOR GENERAL FOR THE FEDERATION	0140001001	693,005,988.62	789,030,795.08	96,024,806.46
205	PUBLIC COMPLAINTS COMMISSION	0145001001	3,194,520.00	-	(3,194,520.00)
206	FEDERAL CIVIL SERVICE COMMISSION	0147001001	589,332,171.82	382,963,781.04	(206,368,390.78)

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207	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	23,138,408,363.29	2,988,527,164.69	(20,149,881,198.60)
208	FEDERAL CHARACTER COMMISSION	0149001001	148,377,486.49	287,415,539.00	139,038,052.51
209	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0156001001	99,512,036.35	420,582,992.00	321,070,955.65
210	NIGERIA COMMUNICATION SATELLITE	0156003001	46,673,314.80	127,366,130.00	80,692,815.20
211	NIPOST	0156006001	9,513,420.00	-	(9,513,420.00)
212	NATIONAL SECURITY ADVISER	0157001001	-	8,082,185,254.78	8,082,185,254.78
213	DIRECTORATE OF STATE SECURITY SERVICE	0157002001	-	11,478,409,506.04	11,478,409,506.04
214	NATIONAL INTELLIGENCE AGENCY	0157003001	-	2,806,299,061.00	2,806,299,061.00
215	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0157004001	1,734,045,075.00	3,934,390,091.18	2,200,345,016.18
216	CODE OF CONDUCT TRIBUNAL	0158001001	135,654,898.28	236,910,234.00	101,255,335.72
217	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0159001001	103,498,004.28	176,088,460.47	72,590,456.19
218	POLICE SERVICE COMMISSION HQTRS	0160001001	122,896,796.78	208,869,317.96	85,972,521.18
219	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0161001001	2,182,458,052.93	3,775,462,492.04	1,593,004,439.11
220	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0161002001	630.00	55,621,908.42	55,621,278.42
221	NATIONAL COMMISSION FOR REFUGEES	0161003001	49,875,338.22	54,515,336.00	4,639,997.78
222	LAGOS LIAISON OFFICE	0161004001	17,590,395.00	31,637,231.00	14,046,836.00

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223	NATIONAL IDENTITY MANAGEMENT COMMISSION	0161005001	238,274,671.09	402,230,348.00	163,955,676.91
224	NATIONAL MERIT AWARD	0161006001	23,463,064.11	46,259,136.00	22,796,071.89
225	FEDERAL ROAD SAFETY COMMISSION	0161007001	1,586,522,484.19	1,873,359,382.11	286,836,897.92
226	PRESIDENTIAL ADVISORY COMMITTEE	0161008001	4,775,505.00	8,179,340.00	3,403,835.00
227	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0161009001	141,567,025.03	243,647,865.00	102,080,839.97
228	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0161012001	83,155,916.33	223,683,690.00	140,527,773.67
229	NATIONAL PENSION COMMISSION	0161013001	43,482,706.04	95,923,346.00	52,440,639.96
230	NATIONAL HAJJ COMMISSION OF NIGERIA	0161014001	354,630,489.02	626,517,381.20	271,886,892.18
231	NIGERIA CHRISTIAN PILGRIM COMMISSION	0161015001	1,417,830,913.52	674,081,369.00	(743,749,544.52)
232	NATIONAL LOTTERY TRUST FUND	0161016001	42,639,320.00	77,535,144.00	34,895,824.00
233	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0161017001	43,327,933.25	78,000,398.00	34,672,464.75
234	SERVICOM	0161018001	11,268,972.74	19,705,538.00	8,436,565.26
235	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0161019001	40,865,225.62	69,908,679.99	29,043,454.37
236	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0161021001	45,490,192.43	92,113,259.00	46,623,066.57
237	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0161022001	245,491,362.73	332,029,531.97	86,538,169.24
238	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0162001001	37,925,296.14	87,884,713.00	49,959,416.86

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	ECONOMIC				-
239	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0215001001	3,241,207,812.52	188,648,422.64	(3,052,559,389.88)
240	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0215002001	7,946,750.34	14,585,494.00	6,638,743.66
241	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	23,363,690.22	43,240,166.12	19,876,475.90
242	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0215004001	18,498,967.93	35,309,582.00	16,810,614.07
243	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0215005001	26,865,940.28	45,276,165.00	18,410,224.72
244	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	336,521,457.29	106,543,234.70	(229,978,222.59)
245	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0215007001	35,740,138.91	64,167,728.00	28,427,589.09
246	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0215008001	31,598,452.26	51,758,653.00	20,160,200.74
247	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0215009001	16,476,512.88	26,817,804.60	10,341,291.72
248	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0215010001	17,927,269.62	30,046,305.00	12,119,035.38
249	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0215011001	15,594,726.77	25,987,843.70	10,393,116.93
250	COCOA RESEARCH INSTITUTE- IBADAN	0215014001	17,536,326.43	29,445,485.92	11,909,159.49
251	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0215015001	12,453,994.46	20,933,377.61	8,479,383.15
252	RUBBER RESEARCH INSTITUTE- BENIN	0215016001	21,348,444.98	34,799,999.90	13,451,554.92
253	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0215017001	22,305,419.75	37,601,676.00	15,296,256.25

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254	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0215018001	22,480,373.70	36,603,720.00	14,123,346.30
255	VETERINARY COUNCIL OF NIGERIA	0215019001	12,191,810.38	22,888,778.00	10,696,967.62
256	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0215020001	21,676,294.39	36,026,735.00	14,350,440.61
257	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0215021001	14,871,868.40	26,431,994.00	11,560,125.60
258	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	59,073,821.95	36,850,383.00	(22,223,438.95)
259	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0215023001	11,426,918.14	19,469,776.00	8,042,857.86
260	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0215024001	11,060,955.78	19,511,407.00	8,450,451.22
261	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0215025001	17,560,775.02	29,956,000.00	12,395,224.98
262	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0215026001	16,695,290.35	28,689,049.00	11,993,758.65
263	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001	16,000,840.88	28,459,291.97	12,458,451.09
264	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0215028001	14,327,474.21	26,358,290.92	12,030,816.71
265	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0215029001	6,214,360.00	13,002,104.00	6,787,744.00
266	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0215030001	6,081,241.98	14,293,382.00	8,212,140.02
267	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0215031001	6,005,382.40	10,278,656.00	4,273,273.60
268	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0215032001	15,382,793.00	28,771,895.80	13,389,102.80
269	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0215033001	13,428,845.00	32,178,567.00	18,749,722.00

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270	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0215034001	15,984,158.80	28,342,168.00	12,358,009.20
271	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0215035001	3,221,376.00	7,078,180.00	3,856,804.00
272	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0215036001	27,106,784.66	50,184,425.00	23,077,640.34
273	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001	40,826,709.63	75,349,016.51	34,522,306.88
274	NATIONAL AGRICULTURE SEEDS COUNCIL	0215051001	18,973,947.47	33,230,181.50	14,256,234.03
275	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0215053001	33,219,526.53	56,358,513.00	23,138,986.47
276	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0215054001	33,075,926.83	66,259,402.00	33,183,475.17
277	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0215056001	11,133,237.78	22,019,684.30	10,886,446.52
278	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0215058001	28,570,682.99	47,434,606.00	18,863,923.01
279	FEDERAL MINISTRY OF FINANCE - HQTRS	0220001001	1,790,923,596.03	1,410,881,528.60	(380,042,067.43)
280	DEBT MANAGEMENT OFFICE	0220002001	58,688,077.41	177,682,062,717.00	177,623,374,639.59
281	INVESTMENT AND SECURITIES TRIBUNAL	0220006001	64,491,355.87	266,212,226.76	201,720,870.89
282	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001	4,724,489,408.28	769,877,230.00	(3,954,612,178.28)
283	NIGERIA CUSTOMS SERVICES	0220011001	6,559,707,034.79	12,541,558,539.02	5,981,851,504.23
284	FPO ABAKALIKI	0220007002	180,420.00	-	(180,420.00)
285	FPO ADO-EKITI	0220007004	180,420.00	-	(180,420.00)

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286	FPO ASABA	0220007006	170,630.00	-	(170,630.00)
287	FPO AWKA	0220007007	105.00	-	(105.00)
288	FPO BENIN	0220007009	180,210.00	-	(180,210.00)
289	FPO CALABAR	0220007011	180,525.00	-	(180,525.00)
290	FPO DUTSE	0220007013	180,525.00	-	(180,525.00)
291	FPO ENUGU	0220007014	182,670.00	-	(182,670.00)
292	FPO GOMBE	0220007015	180,945.00	-	(180,945.00)
293	FPO GUSUA	0220007016	181,995.00	-	(181,995.00)
294	FPO IBADAN	0220007017	315.00	-	(315.00)
295	FPO JALINGO	0220007019	180,315.00	-	(180,315.00)
296	FPO JOS	0220007020	180,630.00	-	(180,630.00)
297	FPO KADUNA	0220007021	181,955.00	-	(181,955.00)
298	FPO LAGOS I	0220007025	177,525.00	-	(177,525.00)
299	FPO LAGOS II	0220007026	180,525.00	-	(180,525.00)
300	FPO LOKOJA	0220007027	105.00	-	(105.00)
301	FPO MAIDUGURI	0220007028	180,315.00	-	(180,315.00)

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302	FPO MAKURDI	0220007029	51,830.00	-	(51,830.00)
303	FPO MINNA	0220007030	179,630.00	-	(179,630.00)
304	FPO OSOGBO	0220007031	180,315.00	-	(180,315.00)
305	FPO OWERRI	0220007032	210.00	-	(210.00)
306	FPO PORT-HARCOURT	0220007033	180,315.00	-	(180,315.00)
307	FPO SOKOTO	0220007034	181,995.00	-	(181,995.00)
308	FPO UMUAHIA	0220007035	181,890.06	-	(181,890.06)
309	FPO UYO	0220007036	1,995.00	-	(1,995.00)
310	FPO YENOGOA	0220007037	180,315.00	-	(180,315.00)
311	FPO YOLA	0220007038	180,420.00	-	(180,420.00)
312	SUB-TREASURER OF THE FEDERATION	0220007039	840.00	-	(840.00)
313	ZONAL OFFICE IBADAN	0220007042	315.00	-	(315.00)
314	ZONAL OFFICE JOS	0220007043	180,210.00	-	(180,210.00)
315	ZONAL OFFICE KADUNA	0220007044	420.00	-	(420.00)
316	ZONAL OFFICE MAIDUGURI	0220007045	175,525.00	-	(175,525.00)
317	ZONAL OFFICE PORTHARCOURT	0220007046	180,210.00	-	(180,210.00)

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318	FEDERAL INLAND REVENUE SERVICES	0220008001	29,382,459,125.50	-	(29,382,459,125.50)
319	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0220015001	2,143,157,150.42	1,125,240,074.00	(1,017,917,076.42)
320	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0222001001	873,415,445.28	701,808,421.68	(171,607,023.60)
321	STANDARD ORGANIZATION OF NIGERIA	0222002001	86,736,508.49	161,464,504.50	74,727,996.01
322	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	662,220.00	-	(662,220.00)
323	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	0222004001	133,665.00	5,253,000.00	5,119,335.00
324	INDUSTRIAL TRAINING FUND	0222005001	4,333,350.00	-	(4,333,350.00)
325	NIGERIAN EXPORT PROMOTION COUNCIL	0222006001	18,288,411.50	31,358,198.40	13,069,786.90
326	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	1,390,708,549.16	172,021,170.60	(1,218,687,378.56)
327	CONSUMER PROTECTION COUNCIL	0222009001	443,460,722.93	105,635,762.60	(337,824,960.33)
328	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0222010001	11,111,236.91	17,933,900.00	6,822,663.09
329	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0222012001	-	45,145,728.00	45,145,728.00
330	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0222013001	53,010,268.77	90,364,215.60	37,353,946.83
331	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0222014001	62,117,098.16	20,464,645.00	(41,652,453.16)
332	NIGERIA COMMODITY EXCHANGE (NCX)	0222015001	24,447,999.99	41,356,038.00	16,908,038.01
333	NIGERIA TRADE OFFICE, TAIWAN	0222016001	-	8,284,236.00	8,284,236.00

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334	NIGERIA TRADE OFFICE, CHINA	0222017001	-	10,660,506.00	10,660,506.00
335	NATIONAL SUGAR DEVELOPMENT COUNCIL	0222025001	731,039,961.54	-	(731,039,961.54)
336	SMEDAN - H/QTRS	0222027001	92,317,508.83	184,104,008.70	91,786,499.87
337	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0222030001	52,565,426.12	88,636,256.00	36,070,829.88
338	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0227001001	322,165,130.83	653,787,747.00	331,622,616.17
339	INDUSTRIAL ARBITRATION PANEL	0227002001	146,287,999.82	55,609,075.11	(90,678,924.71)
340	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0227003001	45,826,406.02	93,572,900.00	47,746,493.98
341	NATIONAL PRODUCTIVITY CENTRE	0227004001	51,527,381.72	136,951,020.00	85,423,638.28
342	NATIONAL DIRECTORATE OF EMPLOYMENT	0227005001	116,629,794.07	269,569,199.00	152,939,404.93
343	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0228001001	114,459,406.63	143,768,585.21	29,309,178.58
344	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0228002001	46,546,342.44	79,530,429.30	32,984,086.86
345	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0228003001	33,404,239.20	55,726,872.00	22,322,632.80
346	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0228004001	31,775,809.32	52,398,114.72	20,622,305.40
347	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0228005001	53,970,702.86	122,653,694.00	68,682,991.14
348	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	0228005002	14,455,952.50	28,364,670.00	13,908,717.50
349	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0228005003	14,588,900.00	25,280,642.02	10,691,742.02

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350	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	0228005006	9,978,621.40	52,917,225.64	42,938,604.24
351	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	0228005007	-	28,115,386.87	28,115,386.87
352	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0228005008	-	36,430,771.00	36,430,771.00
353	COOPERATIVE INFORMATION NETWORK	0228006001	7,664,354.04	13,350,068.00	5,685,713.96
354	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	0228008001	46,430,350.66	84,455,495.00	38,025,144.34
355	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0228008002	8,828,540.00	15,998,130.08	7,169,590.08
356	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0228008003	5,210,230.00	9,443,474.30	4,233,244.30
357	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0228008004	11,154,041.95	19,385,226.96	8,231,185.01
358	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0228008006	10,979,255.00	19,885,220.76	8,905,965.76
359	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0228008007	14,000,380.56	25,021,140.36	11,020,759.80
360	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	0228008008	10,340,229.00	18,757,978.00	8,417,749.00
361	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0228008009	9,926,172.37	17,982,924.00	8,056,751.63
362	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0228008010	1,065,635.00	1,800,002.00	734,367.00
363	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0228008011	1,064,010.00	1,902,886.02	838,876.02
364	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	0228008012	4,052,339.50	7,318,011.00	3,265,671.50
365	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0228008013	3,566,795.00	5,468,826.40	1,902,031.40

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366	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0228008014	4,032,605.00	7,392,912.00	3,360,307.00
367	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0228008015	4,227,726.01	7,658,380.44	3,430,654.43
368	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	0228008016	3,580,320.00	5,878,020.00	2,297,700.00
369	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0228008017	4,342,155.00	7,705,105.80	3,362,950.80
370	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0228008018	4,025,290.00	7,003,980.00	2,978,690.00
371	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0228008019	2,947,495.00	5,371,300.00	2,423,805.00
372	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	0228008020	4,577,290.00	8,105,076.00	3,527,786.00
373	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0228008021	2,611,260.00	4,712,021.30	2,100,761.30
374	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0228008022	4,780,320.94	8,288,382.00	3,508,061.06
375	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0228008023	2,389,870.00	4,210,433.00	1,820,563.00
376	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0228008024	4,261,310.00	7,670,948.80	3,409,638.80
377	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0228008025	4,212,205.33	7,623,635.00	3,411,429.67
378	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0228008026	3,780.00	-	(3,780.00)
379	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0228009001	36,533,326.70	65,115,355.00	28,582,028.30
380	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0228010001	7,126,032.79	12,479,755.00	5,353,722.21
381	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0228011001	5,663,099.58	9,879,718.00	4,216,618.42

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382	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0228012001	5,832,345.29	9,999,224.00	4,166,878.71
383	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0228013001	5,788,969.32	10,120,689.00	4,331,719.68
384	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0228014001	4,360,974.00	7,599,517.00	3,238,543.00
385	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0228015001	4,333,563.60	7,548,270.00	3,214,706.40
386	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0228016001	5,113,200.92	8,919,413.00	3,806,212.08
387	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0228017001	4,488,565.74	7,799,264.00	3,310,698.26
388	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0228018001	3,671,488.00	6,394,218.00	2,722,730.00
389	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0228019001	4,652,622.20	7,927,750.00	3,275,127.80
390	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0228020001	4,498,451.94	7,895,514.00	3,397,062.06
391	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0228021001	4,647,294.07	8,158,297.00	3,511,002.93
392	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0228022001	4,086,338.15	7,121,731.00	3,035,392.85
393	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0228023001	3,857,014.58	7,551,000.00	3,693,985.42
394	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0228024001	4,461,033.29	7,720,000.00	3,258,966.71
395	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0228025001	4,995,457.79	8,564,270.00	3,568,812.21
396	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0228026001	3,820,236.15	6,598,980.00	2,778,743.85
397	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0228027001	7,434,499.87	12,880,706.00	5,446,206.13

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398	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0228028001	4,676,494.70	8,058,370.00	3,381,875.30
399	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0228029001	4,911,076.77	8,480,400.00	3,569,323.23
400	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0228030001	6,116,545.62	10,564,340.00	4,447,794.38
401	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0228031001	17,245,172.28	20,516,000.00	3,270,827.72
402	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0228032001	18,951,187.25	31,973,386.00	13,022,198.75
403	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0228033001	23,711,799.72	45,479,248.96	21,767,449.24
404	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0228034001	14,261,610.00	24,481,995.15	10,220,385.15
405	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0228035001	17,608,653.38	33,150,550.00	15,541,896.62
406	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0228036001	10,675,150.00	18,156,544.40	7,481,394.40
407	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0228037001	29,548,630.75	51,329,472.00	21,780,841.25
408	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0228038001	16,872,478.45	52,917,225.64	36,044,747.19
409	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0228039001	16,315,875.00	28,115,386.37	11,799,511.37
410	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0228040001	16,239,097.00	27,840,305.60	11,601,208.60
411	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0228041001	47,562,998.82	81,520,455.00	33,957,456.18
412	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0228042001	45,343,010.96	95,152,464.00	49,809,453.04
413	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0228043001	24,956,403.81	50,735,338.14	25,778,934.33

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414	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0228044001	34,891,539.73	66,735,635.00	31,844,095.27
415	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	43,002,345.04	74,626,569.00	31,624,223.96
416	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0228046001	89,398,405.46	158,921,810.00	69,523,404.54
417	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0228047001	63,825,265.04	118,815,506.00	54,990,240.96
418	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0228048001	16,835,700.00	31,061,125.00	14,225,425.00
419	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0228049001	14,934,156.22	25,413,722.00	10,479,565.78
420	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0228050001	26,044,824.13	44,072,467.28	18,027,643.15
421	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0228050002	1,053,225.00	1,850,000.12	796,775.12
422	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0228050003	1,197,620.00	2,100,000.22	902,380.22
423	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0228050004	1,192,714.98	2,110,000.04	917,285.06
424	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0228050005	1,201,362.00	2,110,000.04	908,638.04
425	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0228051001	23,909,222.01	40,441,424.00	16,532,201.99
426	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0228052001	5,208,609.54	9,337,543.00	4,128,933.46
427	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0228053001	20,983,344.89	35,338,027.00	14,354,682.11
428	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0228054001	24,473,837.45	44,147,412.00	19,673,574.55
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0228060001	5,419,265.00	9,464,722.00	4,045,457.00

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430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0228061001	5,682,682.73	9,852,455.00	4,169,772.27
431	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0228062001	5,420,407.82	9,734,937.00	4,314,529.18
432	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0228063001	4,717,810.82	10,893,422.00	6,175,611.18
433	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0228064001	5,502,725.00	28,709,336.00	23,206,611.00
434	SOKOTO ENERGY RESEARCH	0228066001	9,659,003.74	16,627,738.00	6,968,734.26
435	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0228067001	15,554,335.00	17,445,736.75	1,891,401.75
436	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0228068001	11,323,466.60	19,945,773.10	8,622,306.50
437	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0228069001	12,860,678.00	22,683,304.90	9,822,626.90
438	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0228071001	11,389,606.56	20,905,735.00	9,516,128.44
439	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0228072001	5,992,113.93	10,479,610.00	4,487,496.07
440	ENERGY COMMISSION OF NIGERIA	0228073001	99,879,303.61	175,697,559.02	75,818,255.41
441	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BA	0228074001	10,673,629.00	26,152,593.10	15,478,964.10
442	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0228076001	6,190,323.15	10,732,324.00	4,542,000.85
443	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0228077001	5,374,641.07	9,455,601.00	4,080,959.93
444	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0229001001	252,134,712.90	1,037,600,000.00	785,465,287.10
445	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	50,591,326.19	199,340,000.00	148,748,673.81

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446	NIGERIAN RAILWAY CORPORATION	0229003001	19,352,599.61	204,125,000.00	184,772,400.39
447	NATIONAL INLAND WATERWAYS AUTHORITY	0229004001	19,254,358.70	115,828,000.00	96,573,641.30
448	MARITIME ACADEMY, ORON	0229005001	2,529,059,446.40	166,480,000.00	(2,362,579,446.40)
449	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0229006001	14,730,105.02	67,220,000.00	52,489,894.98
450	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0229031003	136,200,244.63	486,800,000.01	350,599,755.38
451	NIGERIAN METEOROLOGICAL AGENCY	0229031004	79,259,878.24	318,800,000.00	239,540,121.76
452	ACCIDENT INVESTIGATION BUREAU	0229031006	80,086,255.96	317,528,719.00	237,442,463.04
453	NIGERIA AIRSPACE MANAGEMENT AGENCY	0229031007	40,740.00	-	(40,740.00)
454	FEDERAL MINISTRY OF POWER WORKS & HOUSING - HQTRS	0231001001	468,367,117.49	789,518,529.00	321,151,411.51
455	NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001	53,974,993.60	96,355,161.60	42,380,168.00
456	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0231005001	103,695,663.89	204,241,685.00	100,546,021.11
457	NATIONAL POWER TRAINING INSTITUTE	0231010001	77,237,425.61	131,208,000.00	53,970,574.39
458	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0231011001	29,603,099.19	54,773,680.80	25,170,581.61
459	TRANSMISSION COMPANY OF NIGERIA	0231020001	582,750.00	-	(582,750.00)
460	NIGERIAN BULK ELECTRICITY TRADING PLC	0231034001	25,095.00	-	(25,095.00)
461	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0231089002	63,169,360.29	130,514,412.50	67,345,052.21

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462	FEDERAL SCHOOL OF SURVEY, OYO	0231089003	15,754,565.00	25,839,416.70	10,084,851.70
463	FEDERAL ROAD MAINTENANCE AGENCY	0231089004	9,237,022,624.90	15,015,986,068.78	5,778,963,443.88
464	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0231089005	5,313,720.47	9,098,769.60	3,785,049.13
465	SURVEY COUNCIL OF NIGERIA	0231089006	8,151,550.00	14,055,224.40	5,903,674.40
466	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0231089007	11,865.00	-	(11,865.00)
467	MINISTRY OF PETROLEUM RESOURCES HQTRS	0232001001	170,452,050.73	275,165,882.00	104,713,831.27
468	DEPARTMENT OF PETROLEUM RESOURCES	0232002001	304,520,047.92	507,432,516.26	202,912,468.34
469	PETROLEUM TRAINING INSTITUTE	0232003001	54,714,395.99	100,136,836.46	45,422,440.47
470	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0232007001	54,845,271.89	111,986,296.00	57,141,024.11
471	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0232008008	17,451,222.52	33,187,357.98	15,736,135.46
472	NIGERIA NUCLEAR REGULATORY AUTHORITY	0232009001	44,082,077.28	75,326,808.00	31,244,730.72
473	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	0233001001	806,130,050.04	531,995,651.48	(274,134,398.56)
474	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0233002001	12,486,200.00	24,856,731.52	12,370,531.52
475	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0233003001	116,834,272.02	236,115,750.96	119,281,478.94
476	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0233004001	43,499,766.94	79,644,307.92	36,144,540.98
477	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0233005001	27,319,313.79	60,082,655.00	32,763,341.21

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478	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0233006001	49,276,071.93	100,792,020.32	51,515,948.39
479	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0233008001	25,591,882.80	64,626,986.36	39,035,103.56
480	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0233009001	39,377,675.66	72,519,900.16	33,142,224.50
481	NIGERIA MINING CADASTRE OFFICE & CENTRES	0233010001	98,367,253.98	199,679,404.00	101,312,150.02
482	AJAOKUTA STEEL COMPANY LIMITED	0233011001	30,434,607.45	75,270,150.00	44,835,542.55
483	SOLID MINERAL DEVELOPMENT FUND OFFICE	0233012001	39,185,186.40	73,269,822.40	34,084,636.00
484	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0238002001	125,650,640.99	116,285,049.00	(9,365,591.99)
485	CENTRE FOR MANAGEMENT DEVELOPMENT	0238003001	68,712,367.74	138,804,179.00	70,091,811.26
486	NATIONAL BUREAU OF STATISTICS	0238004001	114,027,373.41	337,012,863.00	222,985,489.59
487	BUDGET OFFICE OF THE FEDERATION	0238005001	346,918,535.47	770,473,962.04	423,555,426.57
488	SERVICE WIDE VOTE	0238005002	50,922,960,368.08	594,873,865,849.00	543,950,905,480.92
489	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0242001001	55,175,481.36	93,981,274.99	38,805,793.63
490	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0246001001	234,068,580.35	361,262,287.00	127,193,706.65
491	FISCAL RESPONSILIBITY COMMISSION	0250001001	114,244,848.87	219,767,615.01	105,522,766.14
492	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0252001001	2,592,280,322.69	273,665,578.99	(2,318,614,743.70)
493	NIGERIA HYDROLOGICAL SERVICE AGENCY	0252002001	22,759,574.00	38,935,101.00	16,175,527.00

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
494	ANAMBRA/ IMO RBDA	0252037001	22,690,082.92	38,935,100.00	16,245,017.08
495	BENIN/ OWENA RBDA	0252038001	18,005,933.28	36,140,264.36	18,134,331.08
496	CHAD BASIN RBDA	0252039001	20,809,764.56	35,576,963.00	14,767,198.44
497	CROSS RIVER RBDA	0252040001	22,503,623.12	38,388,662.86	15,885,039.74
498	HADEJIA-JAMAÃ¢»ARE RBDA	0252041001	24,681,131.75	42,285,000.00	17,603,868.25
499	LOWER BENUE RBDA	0252042001	15,837,068.00	27,233,559.00	11,396,491.00
500	LOWER NIGER RBDA	0252043001	21,266,136.56	37,127,743.91	15,861,607.35
501	NIGER DELTA RBDA	0252044001	25,815,162.93	43,441,662.00	17,626,499.07
502	OGUN/ OSUN RBDA	0252045001	26,072,911.08	44,471,584.96	18,398,673.88
503	SOKOTO RIMA RBDA	0252046001	27,872,031.21	46,736,791.00	18,864,759.79
504	UPPER BENUE RBDA	0252047001	16,104,922.39	28,296,592.00	12,191,669.61
505	UPPER NIGER RBDA	0252048001	15,126,952.50	25,902,342.00	10,775,389.50
506	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	13,401,106.37	22,657,000.00	9,255,893.63
507	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0252050001	40,420,379.48	69,193,750.00	28,773,370.52
508	GURARA WATER MANAGEMENT AUTHORITY	0252051001	24,943,430.80	42,807,918.36	17,864,487.56
	LAW & JUSTICE				-

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
509	NATIONAL JUDICIAL COUNCIL- ABUJA	0318001001	3,663,290,468.14	2,458,000,000.00	(1,205,290,468.14)
510	SUPREME COURT OF NIGERIA	0318002001	3,568,365,891.95	3,538,500,765.92	(29,865,126.03)
511	FEDERAL HIGH COURT HQTRS ABUJA	0318004001	4,901,290,071.92	4,918,128,352.43	16,838,280.51
512	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	0318005001	3,197,657,066.24	2,838,064,759.56	(359,592,306.68)
513	NATIONAL INDUSTRIAL COURT	0318008001	2,978,932,627.47	3,011,207,099.70	32,274,472.23
514	NATIONAL JUDICIAL INSTITUTE- ABUJA	0318009001	1,207,555,821.19	1,219,740,922.16	12,185,100.97
515	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	0318010001	870,976,979.27	872,330,275.93	1,353,296.66
516	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001	1,961,728,695.93	1,924,230,533.88	(37,498,162.05)
517	NIGERIAN LAW REFORM COMMISSION	0326002001	40,614,355.64	79,875,931.00	39,261,575.36
518	LEGAL AID COUNCIL	0326003001	126,270,625.25	237,018,494.41	110,747,869.16
519	COUNCIL OF LEGAL EDUCATION	0326004001	32,230,828.15	105,281,126.40	73,050,298.25
520	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0326005001	46,533,669.13	88,149,498.04	41,615,828.91
521	NATIONAL HUMAN RIGHTS COMMISSION	0326007001	1,191,011,123.40	-	(1,191,011,123.40)
522	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0326008001	14,312,041.50	26,016,343.00	11,704,301.50
523	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0326009001	301,427,277.71	393,973,302.43	92,546,024.72
524	NIGERIAN COPYRIGHT COMMISSION	0326010001	101,397,542.25	186,430,372.00	85,032,829.75

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
525	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0326011001	268,274,232.46	368,035,013.01	99,760,780.55
526	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0341001001	766,306,706.40	1,300,931,734.00	534,625,027.60
527	CODE OF CONDUCT BUREAU	0344001001	318,126,293.48	735,616,600.00	417,490,306.52
	REGIONAL				-
528	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0437001001	103,530.00	-	(103,530.00)
529	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0451001001	379,146,568.66	701,861,243.00	322,714,674.34
	SOCIAL SECTOR				-
530	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0513001001	757,080,156.08	496,772,171.60	(260,307,984.48)
531	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0513002001	42,532,923.20	170,000,000.00	127,467,076.80
532	NATIONAL YOUTH SERVICE CORPS (NYSC)	0513003001	10,276,177,935.38	9,208,911,573.35	(1,067,266,362.03)
533	NIGERIA FOOTBALL FEDERATION	0513021002	529,109,373.96	905,695,005.20	376,585,631.24
534	NIGERIA INSTITUTE FOR SPORTS (NIS)	0513021003	44,554,175.37	76,132,982.96	31,578,807.59
535	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0514001001	183,876,685.88	405,000,008.80	221,123,322.92
536	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0514002001	38,420,810.82	74,999,992.00	36,579,181.18
537	FEDERAL MINISTRY OF EDUCATION - HQTRS	0517001001	719,456,140.17	865,150,189.50	145,694,049.33
538	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	12,708,021,404.82	-	(12,708,021,404.82)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
539	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0517004001	17,269,497.11	37,974,701.23	20,705,204.12
540	JOINT ADMISSIONS MATRICULATION BOARD	0517005001	1,807,575.00	-	(1,807,575.00)
541	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0517006001	14,429,122.83	30,212,341.00	15,783,218.17
542	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0517007001	37,750,165.98	85,029,391.18	47,279,225.20
543	NATIONAL LIBRARY OF NIGERIA	0517008001	106,975,061.28	212,937,699.48	105,962,638.20
544	NATIONAL EXAMINATIONS COUNCIL	0517009001	82,885,433.82	154,926,029.81	72,040,595.99
545	MASS LITERACY COUNCIL	0517010001	71,884,084.30	62,882,186.74	(9,001,897.56)
546	NOMADIC EDUCATION COMMISSION	0517011001	49,537,538.13	99,775,334.78	50,237,796.65
547	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0517012001	138,196,482.03	254,372,799.53	116,176,317.50
548	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0517013001	46,690,306.12	96,647,626.58	49,957,320.46
549	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	39,102,672.91	75,340,962.42	36,238,289.51
550	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0517015001	5,474,380.00	17,177,852.34	11,703,472.34
551	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	93,194,226.75	246,419,830.44	153,225,603.69
552	NATIONAL TEACHERS INSTITUTE	0517017001	7,679,375.00	114,492,062.68	106,812,687.68
553	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	51,702,720.85	110,810,613.00	59,107,892.15
554	FEDERAL POLYTECHNIC BAUCHI	0517018002	40,575,564.88	85,476,879.68	44,901,314.80

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
555	FEDERAL POLYTECHNIC BIDA	0517018003	96,411,439.71	225,509,718.25	129,098,278.54
556	FEDERAL POLYTECHNIC IDAH	0517018004	86,404,599.35	204,055,265.00	117,650,665.65
557	FEDERAL POLYTECHNIC KAURA-NAMODA	0517018005	306,478,796.07	91,227,944.00	(215,250,852.07)
558	FEDERAL POLYTECHNIC MUBI	0517018006	47,053,362.47	85,199,476.00	38,146,113.53
559	FEDERAL POLYTECHNIC NASARAWA	0517018007	484,512,336.93	75,565,356.00	(408,946,980.93)
560	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	0517018008	47,011,017.78	84,348,646.00	37,337,628.22
561	FEDERAL POLYTECHNIC KADUNA	0517018009	1,127,749,306.41	202,401,587.74	(925,347,718.67)
562	FEDERAL POLYTECHNIC OFFA	0517018010	45,198,249.17	81,308,290.00	36,110,040.83
563	FEDERAL POLYTECHNIC EDE	0517018011	33,592,266.67	61,474,791.00	27,882,524.33
564	FEDERAL POLYTECHNIC AUCHI	0517018012	25,944,783.44	120,624,675.00	94,679,891.56
565	FEDERAL POLYTECHNIC NEKEDE	0517018013	597,270,401.86	81,181,797.00	(516,088,604.86)
566	FEDERAL POLYTECHNIC OKO	0517018014	1,056,023,848.83	112,417,276.00	(943,606,572.83)
567	FEDERAL POLYTECHNIC DAMATURU	0517018015	28,270,263.69	51,873,386.92	23,603,123.23
568	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0517018016	58,591,710.22	102,270,539.08	43,678,828.86
569	FEDERAL POLYTECHNIC GWANDU	0517018017	45,428,535.30	85,175,173.00	39,746,637.70
570	FEDERAL POLYTECHNIC ILARO	0517018018	566,598,133.05	61,706,631.00	(504,891,502.05)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
571	YABA COLLEGE OF TECHNOLOGY	0517018019	90,340,208.13	179,005,899.64	88,665,691.51
572	FEDERAL POLYTECHNIC BALI	0517018020	75,009,762.33	148,387,722.00	73,377,959.67
573	FEDERAL POLYTECHNIC EKOWE	0517018021	80,747,888.00	147,868,103.09	67,120,215.09
574	FEDERAL POLYTECHNIC BONNY	0517018022	80,373,987.68	151,233,967.00	70,859,979.32
575	FEDERAL POLYTECHNIC UKANA	0517018023	19,418,799.51	36,862,079.50	17,443,279.99
576	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0517018024	19,644,721.42	33,682,080.59	14,037,359.17
577	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0517018025	40,263,461.01	97,550,000.00	57,286,538.99
578	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	29,856,664.83	82,628,281.78	52,771,616.95
579	FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002	28,900,106.20	52,980,730.80	24,080,624.60
580	FEDERAL COLLEGE OF EDUCATION ASABA	0517019003	41,434,219.56	77,935,550.00	36,501,330.44
581	FEDERAL COLLEGE OF EDUCATION BICHI	0517019004	25,614,424.66	46,135,101.20	20,520,676.54
582	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005	344,182,039.41	49,656,623.12	(294,525,416.29)
583	FEDERAL COLLEGE OF EDUCATION GUSAU	0517019006	32,587,952.26	60,045,898.00	27,457,945.74
584	FEDERAL COLLEGE OF EDUCATION KANO	0517019007	37,702,938.84	71,120,100.00	33,417,161.16
585	FEDERAL COLLEGE OF EDUCATION KATSINA	0517019008	20,195,925.29	51,742,236.21	31,546,310.92
586	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	289,871,861.05	52,100,000.00	(237,771,861.05)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
587	FEDERAL COLLEGE OF EDUCATION OBUDU	0517019010	58,113,893.61	103,856,200.00	45,742,306.39
588	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	334,951,522.88	102,440,144.60	(232,511,378.28)
589	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	32,347,739.13	64,631,550.00	32,283,810.87
590	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	52,047,746.81	94,198,596.00	42,150,849.19
591	FEDERAL COLLEGE OF EDUCATION OYO	0517019014	47,884,671.14	116,722,183.39	68,837,512.25
592	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0517019015	46,949,071.54	88,236,690.00	41,287,618.46
593	FEDERAL COLLEGE OF EDUCATION POTISKUM	0517019016	23,612,653.76	53,980,577.00	30,367,923.24
594	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	37,075,069.26	69,206,447.00	32,131,377.74
595	FEDERAL COLLEGE OF EDUCATION YOLA	0517019018	12,109,448.00	37,599,066.00	25,489,618.00
596	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	862,301,097.58	202,376,993.00	(659,924,104.58)
597	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0517019020	27,334,123.65	49,350,271.56	22,016,147.91
598	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0517019021	32,806,102.47	60,719,739.62	27,913,637.15
599	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0517020001	301,218,474.99	688,540,848.90	387,322,373.91
600	UNIVERSITY OF IBADAN	0517021001	91,258,918.17	165,364,149.15	74,105,230.98
601	UNIVERSITY OF LAGOS	0517021002	58,633,696.06	110,108,766.85	51,475,070.79
602	UNIVERSITY OF NIGERIA, NNSUKA	0517021003	84,993,385.71	156,349,457.85	71,356,072.14

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
603	AHMADU BELLO UNIVERSITY, ZARIA	0517021004	86,819,051.47	155,581,979.15	68,762,927.68
604	OBAFEMI AWOLOWO UNIVERSITY	0517021005	63,673,626.90	118,248,600.45	54,574,973.55
605	UNIVERSITY OF BENIN	0517021006	62,757,382.07	125,040,101.15	62,282,719.08
606	UNIVERSITY OF JOS	0517021007	67,789,144.82	123,438,018.85	55,648,874.03
607	UNIVERSITY OF CALABAR	0517021008	79,468,282.48	143,797,668.95	64,329,386.47
608	UNIVERSITY OF ILORIN	0517021009	67,186,320.11	122,757,803.75	55,571,483.64
609	UNIVERSITY OF ABUJA	0517021010	33,708,899.54	87,262,218.54	53,553,319.00
610	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0517021011	55,436,007.07	103,999,805.75	48,563,798.68
611	UNIVERSITY OF AGRICULTURE, MAKURDI	0517021012	32,098,133.91	63,694,322.15	31,596,188.24
612	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013	31,718,129.79	68,389,071.95	36,670,942.16
613	UNIVERSITY OF PORT HARCOURT	0517021014	54,851,865.00	101,866,762.55	47,014,897.55
614	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0517021015	38,017,349.11	74,704,777.92	36,687,428.81
615	UNIVERSITY OF TECHNOLOGY, OWERRI	0517021016	77,886,181.71	145,036,658.45	67,150,476.74
616	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0517021017	66,532,995.79	122,248,737.55	55,715,741.76
617	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0517021018	52,533,029.14	98,612,337.35	46,079,308.21
618	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0517021019	45,418,056.60	81,109,143.05	35,691,086.45

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
619	UNIVERSITY OF UYO	0517021020	51,739,155.03	97,354,973.45	45,615,818.42
620	UNIVERSITY OF MAIDUGURI	0517021021	1,084,404,616.55	136,354,329.05	(948,050,287.50)
621	NNAMDI AZIKIWE UNIVERSITY, AWKA	0517021022	(608,200.00)	82,740,985.05	83,349,185.05
622	BAYERO UNIVERSITY, KANO	0517021023	69,916,571.35	128,563,417.55	58,646,846.20
623	USMAN DAN FODIO UNIVERSITY, SOKOTO	0517021024	47,978,800.40	91,545,199.85	43,566,399.45
624	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	52,168,187.14	100,773,058.15	48,604,871.01
625	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0517021026	31,968,534.21	65,809,059.95	33,840,525.74
626	ARABIC LANGUAGE VILLAGE BORNO	0517021027	25,889,915.00	61,555,389.85	35,665,474.85
627	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0517021028	21,204,090.00	44,975,139.65	23,771,049.65
628	FEDERAL UNIVERSITY OYE-EKITI	0517021029	52,716,741.67	98,145,109.65	45,428,367.98
629	FEDERAL UNIVERSITY OTUOKE	0517021030	45,338,034.36	95,822,504.15	50,484,469.79
630	FEDERAL UNIVERSITY DUTSE	0517021031	53,160,088.02	100,771,036.85	47,610,948.83
631	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0517021032	50,619,849.63	97,521,237.25	46,901,387.62
632	FEDERAL UNIVERSITY LAFIA	0517021033	52,905,776.08	98,361,947.24	45,456,171.16
633	FEDERAL UNIVERSITY DUTSIN-MA	0517021034	42,892,013.51	104,980,672.45	62,088,658.94
634	FEDERAL UNIVERSITY KASHERE	0517021035	52,340,118.91	98,135,296.85	45,795,177.94

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
635	FEDERAL UNIVERSITY LOKOJA	0517021036	51,534,908.01	97,599,480.95	46,064,572.94
636	FEDERAL UNIVERSITY WUKARI	0517021037	62,916,619.00	118,640,000.00	55,723,381.00
637	FEDERAL UNIVERSITYOF BERNIN KEBBI	0517021038	88,696,017.58	161,286,950.55	72,590,932.97
638	FEDERAL UNIVERSITYOF GASHUA	0517021039	76,396,275.94	139,786,950.59	63,390,674.65
639	FEDERAL UNIVERSITYOF GUSAU	0517021040	76,621,179.75	140,135,208.05	63,514,028.30
640	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0517022001	53,924,861.07	103,177,171.75	49,252,310.68
641	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0517023001	51,679,533.15	102,532,172.25	50,852,639.10
642	NATIONAL OPEN UNIVERSITY	0517024001	233,923,798.41	406,438,541.05	172,514,742.64
643	F.S.C. SOKOTO	0517026001	25,094,236.68	13,728,205.00	(11,366,031.68)
644	FGC AZARE	0517026002	74,211,025.50	27,530,357.00	(46,680,668.50)
645	FGC BUNI-YADI	0517026003	9,022,229.30	13,442,929.00	4,420,699.70
646	FGC BIRIN YAURI	0517026004	15,593,335.39	10,349,907.50	(5,243,427.89)
647	FGC DAURA	0517026005	7,702,671.00	13,986,585.50	6,283,914.50
648	FGC GANYE	0517026006	44,409,822.00	10,483,207.50	(33,926,614.50)
649	FGC GARKI	0517026007	109,415,560.00	12,488,028.00	(96,927,532.00)
650	FGC IJANIKIN	0517026008	9,212,715.80	15,755,464.50	6,542,748.70

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
651	FGC IKET NISE	0517026009	217,621,617.00	12,239,827.00	(205,381,790.00)
652	FGC IKET VANDAKYA	0517026010	5,791,475.00	10,037,444.50	4,245,969.50
653	FGC IKOM	0517026011	102,229,498.22	10,166,048.50	(92,063,449.72)
654	FGC IKOT EKPENE	0517026012	139,693,917.44	14,742,581.50	(124,951,335.94)
655	FGC IKURIN	0517026013	9,725,720.00	15,172,312.00	5,446,592.00
656	FGC JOS	0517026014	141,047,670.32	13,713,181.50	(127,334,488.82)
657	FGC KADUNA	0517026015	185,117,479.76	24,163,350.00	(160,954,129.76)
658	FGC KANO	0517026016	92,958,330.95	13,238,928.50	(79,719,402.45)
659	FGC KEFFI	0517026017	176,398,932.34	13,763,741.50	(162,635,190.84)
660	FGC KIYAWA	0517026018	88,907,394.00	12,930,669.00	(75,976,725.00)
661	FGC KWALI	0517026019	129,174,505.16	9,581,588.50	(119,592,916.66)
662	FGC MAIDUGURI	0517026020	61,910,382.00	14,536,069.50	(47,374,312.50)
663	FGC MINJIBIR	0517026021	98,109,304.80	13,182,427.50	(84,926,877.30)
664	FGC MINNA	0517026022	131,601,183.00	29,046,618.50	(102,554,564.50)
665	FGC ODIKOLOGUNA	0517026023	75,544,998.30	10,221,253.50	(65,323,744.80)
666	FGC ODOGBOLU	0517026024	5,779,517.00	10,242,442.50	4,462,925.50

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
667	FGC OGBOMOSHMO	0517026025	9,347,969.35	9,729,616.00	381,646.65
668	FGC OGOJA	0517026026	123,133,578.30	11,707,884.50	(111,425,693.80)
669	FGC OHAFIA	0517026027	148,093,433.30	26,235,075.50	(121,858,357.80)
670	FGC OKIGWE	0517026028	297,142,888.75	33,410,956.50	(263,731,932.25)
671	FGC OKPOSI	0517026029	274,002,426.42	26,066,110.50	(247,936,315.92)
672	FGC ONITSHA	0517026030	218,104,462.99	26,249,582.50	(191,854,880.49)
673	FGC PORT HARCOURT	0517026031	247,251,254.54	28,655,490.50	(218,595,764.04)
674	FGC POTISKUM	0517026032	57,541,021.00	23,600,641.00	(33,940,380.00)
675	FGC RUBBOCHI	0517026033	8,004,639.00	14,095,104.00	6,090,465.00
676	FGC SOKOTO	0517026034	77,807,571.14	33,143,151.00	(44,664,420.14)
677	FGC UGWOLAWO	0517026035	80,255,323.00	12,227,347.50	(68,027,975.50)
678	FGC WARRI	0517026036	295,293,979.00	11,123,517.50	(284,170,461.50)
679	FGC ZARIA	0517026037	112,229,668.36	21,165,438.00	(91,064,230.36)
680	FGC, BILLIRI	0517026038	32,713,108.92	11,203,787.00	(21,509,321.92)
681	FGC, IDO-ANI	0517026039	7,575,805.00	13,260,537.00	5,684,732.00
682	FGC, IKOLE	0517026040	6,957,045.00	11,736,704.00	4,779,659.00

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
683	FGGC ABAJI	0517026041	141,352,729.20	12,685,342.42	(128,667,386.78)
684	FGGC ABULOMA	0517026042	199,778,806.60	13,442,873.00	(186,335,933.60)
685	FGGC AKURE	0517026043	6,827,580.00	11,662,779.50	4,835,199.50
686	FGGC ANKA	0517026044	30,567,060.79	21,136,447.50	(9,430,613.29)
687	FGGC BAJOGA	0517026045	23,146,731.00	10,237,289.50	(12,909,441.50)
688	FGGC BAKORI	0517026046	109,100,086.67	13,025,292.50	(96,074,794.17)
689	FGGC BAUCHI	0517026047	72,643,467.15	13,926,345.50	(58,717,121.65)
690	FGGC BENIN	0517026048	151,585,462.94	11,121,200.00	(140,464,262.94)
691	FGGC BIDA	0517026049	78,627,078.81	20,100,091.00	(58,526,987.81)
692	FGGC BWARI	0517026050	189,220,659.58	22,979,480.00	(166,241,179.58)
693	FGGC CALABAR	0517026051	132,924,759.91	13,883,573.00	(119,041,186.91)
694	FGGC EFON ALAYE	0517026052	8,171,795.00	12,641,383.00	4,469,588.00
695	FGGC EFON IMNRINGI	0517026053	75,084,680.38	12,513,999.50	(62,570,680.88)
696	FGGC ENUGU	0517026054	321,705,962.54	19,087,832.73	(302,618,129.81)
697	FGGC EZZAMGBO ABAKALIKI	0517026055	116,178,737.00	10,602,407.72	(105,576,329.28)
698	FGGC GBOKO	0517026056	137,235,610.00	10,058,077.73	(127,177,532.27)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
699	FGGC GUSAU	0517026057	94,458,906.23	19,145,287.17	(75,313,619.06)
700	FGGC GWANDU	0517026058	172,907,200.30	20,228,606.44	(152,678,593.86)
701	FGGC IBILLO	0517026059	69,046,582.00	10,478,249.68	(58,568,332.32)
702	FGGC IBUSA	0517026060	150,733,623.89	10,250,156.50	(140,483,467.39)
703	FGGC IKOT-OBIO-ITONG	0517026061	150,873,549.94	12,056,237.50	(138,817,312.44)
704	FGGC ILORIN	0517026062	169,675,345.00	10,770,139.50	(158,905,205.50)
705	FGGC IPETUMODU	0517026063	6,406,925.60	10,218,241.00	3,811,315.40
706	FGGC JALINGO	0517026064	109,209,438.77	16,764,428.50	(92,445,010.27)
707	FGGC KABBA	0517026065	89,637,409.47	10,573,893.50	(79,063,515.97)
708	FGGC KAZAURE	0517026066	67,443,058.35	14,109,653.00	(53,333,405.35)
709	FGGC KEANA	0517026067	36,842,480.00	10,400,394.00	(26,442,086.00)
710	FGGC LANGTANG	0517026068	118,871,151.30	12,442,956.11	(106,428,195.19)
711	FGGC LEJJA	0517026069	358,605,993.25	24,357,858.33	(334,248,134.92)
712	FGGC MONGUNO	0517026070	10,616,115.00	19,124,503.47	8,508,388.47
713	FGGC NEW BUSA	0517026071	58,355,720.98	17,521,770.09	(40,833,950.89)
714	FGGC OMU-ARAN	0517026072	108,046,752.73	16,794,668.67	(91,252,084.06)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
715	FGGC OWERRI	0517026073	268,831,215.31	12,028,872.00	(256,802,343.31)
716	FGGC OYO	0517026074	18,369,815.30	22,330,260.91	3,960,445.61
717	FGGC SHAGAMU	0517026075	17,773,064.61	28,755,909.70	10,982,845.09
718	FGGC GUMI TAMBAWAL	0517026076	31,930,692.08	20,931,213.91	(10,999,478.17)
719	FGGC UMUAHIA	0517026077	581,488,828.65	22,380,111.75	(559,108,716.90)
720	FGGC WUKARI	0517026078	58,164,307.10	12,386,291.93	(45,778,015.17)
721	FGGC, YOLA	0517026079	65,706,421.16	5,150,120.92	(60,556,300.24)
722	FSTC AHOADA	0517026080	141,566,475.43	9,428,453.94	(132,138,021.49)
723	FSTC AWKA	0517026081	185,012,783.15	12,559,156.88	(172,453,626.27)
724	FSTC JUBU-IMUSHIN	0517026082	5,768,130.00	9,758,997.92	3,990,867.92
725	FSTC MICHIKA	0517026083	16,089,990.00	11,414,108.98	(4,675,881.02)
726	FSTC TUNGBO - YENAGOA	0517026084	71,734,539.26	10,122,273.95	(61,612,265.31)
727	FSTC USI-EKITI	0517026085	6,880,330.00	11,701,779.93	4,821,449.93
728	FTC IKARE	0517026086	7,931,620.00	12,736,255.95	4,804,635.95
729	FTC ILESA	0517026087	6,765,197.17	11,433,745.92	4,668,548.75
730	FTC JALINGO	0517026088	60,134,053.00	16,260,247.92	(43,873,805.08)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
731	FTC KAFANCHAN	0517026089	11,443,837.00	19,468,597.90	8,024,760.90
732	FTC LASSA	0517026090	3,721,611.00	10,981,131.97	7,259,520.97
733	FTC OHANSO	0517026091	57,139,503.13	10,929,726.90	(46,209,776.23)
734	FTC OROZO	0517026092	5,425,800.00	11,588,290.90	6,162,490.90
735	FTC OTOBI	0517026093	107,476,312.05	12,019,884.92	(95,456,427.13)
736	FTC OTUPKO	0517026094	58,918,635.00	9,617,386.94	(49,301,248.06)
737	FTC SHIRORO	0517026095	122,656,699.00	20,152,665.91	(102,504,033.09)
738	FTC UROMI	0517026096	6,473,310.80	11,825,042.93	5,351,732.13
739	FTC UYO	0517026097	75,754,350.63	12,136,171.92	(63,618,178.71)
740	FTC YABA	0517026098	14,195,755.00	24,278,084.70	10,082,329.70
741	FTC ZURU	0517026099	31,711,167.56	13,879,528.00	(17,831,639.56)
742	KING'S COLLEGE	0517026100	13,847,780.00	23,656,170.15	9,808,390.15
743	QUEEN'S COLLEGE LAGOS	0517026101	13,900,300.00	26,244,674.85	12,344,374.85
744	SULEJA ACADEMY	0517026102	28,406,953.85	49,119,849.00	20,712,895.15
745	FSTC,DOMA	0517026103	75,739,597.00	10,486,315.00	(65,253,282.00)
746	FSTC DAYI	0517026104	81,364,012.94	13,103,224.00	(68,260,788.94)

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
747	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001	10,535,031.58	19,331,343.57	8,796,311.99
748	UNESCO PARIS	0517028001	-	192,626,306.00	192,626,306.00
749	NATIONAL BOARD FOR TECHNICAL EDUCATION	0517029001	128,179,069.83	289,317,924.90	161,138,855.07
750	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0517030001	29,105,601.48	50,000,000.00	20,894,398.52
751	FEDERAL MINISTRY OF HEALTH - HQTRS	0521001001	1,007,633,392.62	435,208,695.00	(572,424,697.62)
752	NATIONAL HEALTH INSURANCE SCHEME	0521002001	9,345.00	-	(9,345.00)
753	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0521003001	848,230,913.97	224,530,979.00	(623,699,934.97)
754	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0521005001	926,905.00	1,647,534.00	720,629.00
755	RADIOGRAPHERS REGISTRATION BOARD	0521006001	2,228,745.00	4,350,358.00	2,121,613.00
756	DENTAL TECHNOLOGY REGISTRATION BOARD	0521007001	816,125.00	1,598,412.00	782,287.00
757	HEALTH RECORDS REGISTRATION BOARD	0521008001	892,744.83	1,541,580.00	648,835.17
758	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0521009001	876,860.00	1,559,546.00	682,686.00
759	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0521010001	49,245.00	2,720,879.00	2,671,634.00
760	NURSING AND MIDWIFERY COUNCIL	0521011001	184,170.00	3,132,063.00	2,947,893.00
761	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0521012001	4,654,825.00	8,551,565.00	3,896,740.00
762	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0521013001	4,419,595.53	10,325,369.00	5,905,773.47

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
763	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0521014001	4,384,778.30	7,568,033.00	3,183,254.70
764	MEDICAL REHABILITATION THERAPY BOARD	0521015001	21,000,173.66	58,035,990.00	37,035,816.34
765	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0521016001	26,429,172.00	46,470,305.00	20,041,133.00
766	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0521017001	5,070,155.00	8,888,263.00	3,818,108.00
767	NURSE TUTOR TRAINING - ENUGU	0521018001	278,485.00	-	(278,485.00)
768	NURSE TUTOR PROGRAMME AKOKA LAGOS	0521019001	917,725.00	1,613,654.00	695,929.00
769	NURSE TUTOR TRAINNING KADUNA	0521020001	1,018,515.00	1,769,267.00	750,752.00
770	NURSE TUTOR TRAINNING IBADAN	0521021001	1,014,435.00	1,769,267.00	754,832.00
771	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0521022001	6,350,850.30	16,825,741.80	10,474,891.50
772	NHETC, ENUGU	0521023004	-	1,671,659.00	1,671,659.00
773	PHC TUTORS PROGRAMME,'UCH-IBADAN	0521024001	888,945.00	1,535,053.00	646,108.00
774	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0521024002	1,448,097.00	2,713,043.00	1,264,946.00
775	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0521025001	961,770.00	1,695,207.00	733,437.00
776	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	55,105,215.00	84,701,272.00	29,596,057.00
777	LAGOS UNIVERSITY TEACHING HOSPITAL	0521026002	52,467,820.55	78,301,959.00	25,834,138.45
778	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0521026003	42,164,638.13	78,647,114.20	36,482,476.07

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
779	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004	44,017,712.06	67,203,564.00	23,185,851.94
780	UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005	36,054,827.00	54,204,868.97	18,150,041.97
781	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0521026006	53,170,366.15	84,216,093.00	31,045,726.85
782	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0521026007	34,014,900.30	60,549,550.00	26,534,649.70
783	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	40,955,882.25	66,253,911.00	25,298,028.75
784	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0521026009	39,467,790.45	64,505,000.00	25,037,209.55
785	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	52,073,136.91	82,863,376.24	30,790,239.33
786	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0521026011	49,026,987.37	92,316,503.21	43,289,515.84
787	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0521026012	53,403,303.67	87,422,515.00	34,019,211.33
788	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0521026013	39,232,357.88	76,838,479.00	37,606,121.12
789	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014	34,425,379.98	56,303,506.00	21,878,126.02
790	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0521026015	34,677,472.00	67,652,205.44	32,974,733.44
791	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0521026016	32,879,767.21	62,919,022.19	30,039,254.98
792	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0521026017	17,376,953.23	56,211,176.92	38,834,223.69
793	FEDERAL TEACHING HOSPITAL, GOMBE	0521026018	17,178,400.30	29,243,441.20	12,065,040.90
794	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0521026019	11,383,845.00	32,700,462.00	21,316,617.00

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
795	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0521027001	24,632,355.79	42,409,154.00	17,776,798.21
796	UNIVERSITY OF UYO TEACHING HOSPITAL	0521027002	33,259,577.50	73,367,698.80	40,108,121.30
797	FEDERAL MEDICAL CENTRE - ABUJA	0521027003	11,237,916.74	57,312,745.10	46,074,828.36
798	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0521027004	29,661,891.25	87,633,895.00	57,972,003.75
799	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0521027005	21,535,138.73	35,294,574.01	13,759,435.28
800	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	49,060,087.63	47,625,228.00	(1,434,859.63)
801	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0521027007	28,759,966.00	66,173,517.00	37,413,551.00
802	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0521027008	21,030,746.59	33,535,475.00	12,504,728.41
803	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0521027009	24,496,092.37	39,365,412.00	14,869,319.63
804	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	20,657,136.30	33,414,568.56	12,757,432.26
805	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0521027011	8,896,095.00	40,192,920.00	31,296,825.00
806	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0521027012	26,448,720.27	43,057,943.00	16,609,222.73
807	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0521027013	15,351,874.68	45,497,650.00	30,145,775.32
808	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0521027014	23,585,123.14	35,574,618.00	11,989,494.86
809	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015	20,440,105.34	37,722,337.24	17,282,231.90
810	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0521027016	48,902,721.95	91,700,515.20	42,797,793.25

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
811	FEDERAL MEDICAL CENTRE, UMUAHIA	0521027017	30,357,928.44	68,152,226.40	37,794,297.96
812	FEDERAL MEDICAL CENTRE, OWO	0521027018	28,127,878.00	46,789,361.01	18,661,483.01
813	FEDERAL MEDICAL CENTRE ABEOKUTA	0521027019	14,567,667.51	22,513,031.00	7,945,363.49
814	FEDERAL MEDICAL CENTRE, OWERRI	0521027020	16,549,353.00	26,231,258.00	9,681,905.00
815	FEDERAL MEDICAL CENTRE, MAKURDI	0521027021	28,941,112.85	77,081,103.00	48,139,990.15
816	FEDERAL MEDICAL CENTRE, KATSINA	0521027022	17,296,467.08	29,594,000.00	12,297,532.92
817	FEDERAL MEDICAL CENTRE, NGURU YOBE	0521027024	17,761,426.10	27,945,610.00	10,184,183.90
818	FEDERAL MEDICAL CENTRE, ASABA	0521027025	30,747,645.00	80,102,494.08	49,354,849.08
819	FEDERAL MEDICAL CENTRE, BIDA	0521027026	18,579,607.24	31,732,162.00	13,152,554.76
820	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027	401,374,088.89	35,963,198.00	(365,410,890.89)
821	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028	423,414,061.49	28,973,412.76	(394,440,648.73)
822	FEDERAL MEDICAL CENTRE, ABAKALIKI	0521027029	5,885,475.82	56,211,177.00	50,325,701.18
823	FEDERAL MEDICAL CENTRES, IDO-EKITI	0521027030	8,282,800.00	-	(8,282,800.00)
824	FEDERAL MEDICAL CENTRE, KOGI	0521027031	541,364,018.68	112,662,142.00	(428,701,876.68)
825	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032	15,732,137.15	25,226,866.00	9,494,728.85
826	FEDERAL MEDICAL CENTRE, KEBBI STATE	0521027033	16,063,394.30	29,554,955.96	13,491,561.66

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
827	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	14,957,546.13	29,054,509.96	14,096,963.83
828	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0521027035	74,837,046.19	31,257,201.00	(43,579,845.19)
829	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0521027036	28,374,878.50	49,824,833.00	21,449,954.50
830	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0521027037	469,032,566.65	31,147,565.60	(437,885,001.05)
831	FEDERAL MEDICAL CENTRE, EBUTE METTA	0521027038	16,620,326.88	27,569,990.00	10,949,663.12
832	NATIONAL EYE CENTRE KADUNA	0521027039	18,645,422.11	31,483,853.00	12,838,430.89
833	NATIONAL EAR CARE CENTRE KADUNA	0521027040	24,000,991.91	58,267,544.04	34,266,552.13
834	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0521027041	6,848,626.46	12,209,377.00	5,360,750.54
835	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0521027042	72,399,709.36	158,290,354.00	85,890,644.64
836	ONCHO BAUCHI	0521027043	216,420.00	-	(216,420.00)
837	ONCHO ENUGU	0521027044	120,995.30	-	(120,995.30)
838	ONCHO IBADAN	0521027045	362,735.00	-	(362,735.00)
839	ONCHO KADUNA	0521027046	420.00	-	(420.00)
840	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0521027047	2,197,739.21	3,774,265.00	1,576,525.79
841	FEDERAL STAFF CLINICS, ABUJA PHASE I	0521028001	343,420.00	2,064,000.00	1,720,580.00
842	FEDERAL STAFF CLINICS, ABUJA PHASE II	0521028002	1,582,525.00	2,312,213.00	729,688.00

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
843	FEDERAL STAFF EYE CLINICS, ABUJA	0521028028	1,549,388.00	2,362,500.00	813,112.00
844	FEDERAL STAFF DENTAL CLINICS, ABUJA	0521028029	1,199,050.00	2,362,500.00	1,163,450.00
845	FEDERAL STAFF DENTAL CLINICS, LAGOS	0521028030	1,224,420.00	2,100,000.00	875,580.00
846	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0521028031	3,055,630.00	5,550,000.00	2,494,370.00
847	PHS, ABUJA	0521029001	398,755.00	-	(398,755.00)
848	PHS, YOLA	0521029002	395,630.00	-	(395,630.00)
849	PHS, JALINGO	0521029003	394,621.00	-	(394,621.00)
850	PHS, MAIDUGURI	0521029004	394,320.00	-	(394,320.00)
851	PHS, DAMATURU	0521029005	396,945.00	-	(396,945.00)
852	PHS, KANO	0521029006	965,305.40	2,094,446.00	1,129,140.60
853	PHS, KASTINA	0521029007	949,465.00	2,094,446.00	1,144,981.00
854	PHS, DUTSE	0521029008	667,315.00	2,148,892.00	1,481,577.00
855	PHS, ILORIN	0521029009	951,220.00	2,094,446.00	1,143,226.00
856	PHS, SOKOTO	0521029010	664,771.84	2,094,446.00	1,429,674.16
857	PHS, IBADAN	0521029011	1,062,090.00	2,046,548.00	984,458.00
858	PHS, ABEOKUTA	0521029012	837,410.00	1,674,446.00	837,036.00

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
859	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0521029013	646,152.40	2,094,446.00	1,448,293.60
860	PHS, CALABAR	0521029014	402,420.00	2,124,446.00	1,722,026.00
861	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0521029015	529,940.00	2,124,446.00	1,594,506.00
862	PHS, WARRI	0521029016	809,175.00	2,121,446.00	1,312,271.00
863	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	0521030002	105.00	-	(105.00)
864	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0521030004	99,705.42	-	(99,705.42)
865	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0521030005		1,356,810.00	1,356,810.00
866	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0521031001	20,680,293.64	34,836,277.64	14,155,984.00
867	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0521032001	18,615,573.51	33,041,641.00	14,426,067.49
868	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0521033001	6,193,371.00	9,851,645.00	3,658,274.00
869	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0521034001	15,062,205.39	89,138,665.00	74,076,459.61
870	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0521035001	4,452,452.33	8,906,039.84	4,453,587.51
871	NOMA CHILDREN HOSPITAL, SOKOTO	0521036001	9,349,850.00	15,889,695.00	6,539,845.00
872	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0521037001	4,174,130.59	7,768,586.96	3,594,456.37
873	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0521038001	7,856,029.00	14,064,928.00	6,208,899.00
874	DENTAL THERAPISTS REGISTRATION BOARD	0521039001	6,215,880.35	11,065,168.00	4,849,287.65

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
875	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0521043001	630.00	-	(630.00)
876	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0521048001	19,782,289.83	33,182,987.04	13,400,697.21
877	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0521048002	21,176,358.40	33,452,987.00	12,276,628.60
878	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0521048003	19,770,677.20	32,999,976.00	13,229,298.80
879	NATIONAL HOSPITAL	0521049001	72,691,926.92	176,000,235.90	103,308,308.98
880	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0535001001	724,374,939.46	600,886,021.34	(123,488,918.12)
881	NATIONAL PARK HEADQUARTERS	0535002001	30,319,224.17	65,447,671.00	35,128,446.83
882	KAINJI NATIONAL PARK	0535003001	31,238,337.34	52,498,838.00	21,260,500.66
883	OYO NATIONAL PARK	0535004001	31,195,222.11	49,431,556.00	18,236,333.89
884	CHAD BASIN NATIONAL PARK	0535005001	25,009,695.54	40,505,025.00	15,495,329.46
885	GASHAKA GUMTI NATIONAL PARK	0535006001	32,124,043.16	49,919,269.64	17,795,226.48
886	CROSS RIVER NATIONAL PARK	0535007001	28,180,520.58	51,461,348.06	23,280,827.48
887	KAMUKU NATIONAL PARK	0535008001	23,830,245.11	38,981,516.00	15,151,270.89
888	OKUMU NATIONAL PARK	0535009001	19,737,543.00	33,847,716.00	14,110,173.00
889	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0535010001	31,909,625.70	62,706,219.10	30,796,593.40
890	FEDERAL COLLEGE OF FORESTRY IBADAN	0535011001	38,702,327.72	70,000,000.00	31,297,672.28

S/NO	NAME	CODE	ACTUAL 2017	BUDGET 2017	VARIANCE
891	FEDERAL COLLEGE OF FORESTRY JOS	0535012001	35,634,871.55	72,320,000.00	36,685,128.45
892	FORESTRY RESEARCH INSTITUTE OF IBADAN	0535013001	94,441,931.38	166,791,534.00	72,349,602.62
893	FORESTRY MECHANISATION COLLEGE AFAKA	0535014001	24,334,251.70	51,106,219.10	26,771,967.40
894	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0535015001	89,094,681.31	171,888,922.00	82,794,240.69
895	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0535016001	86,244,613.48	160,075,955.00	73,831,341.52
896	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001	194,562,509.45	93,020,000.00	(101,542,509.45)
897	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0535021001	39,761,490.75	68,639,100.00	28,877,609.25
898	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0535022001	29,134,502.82	52,570,000.02	23,435,497.20
899	NATIONAL POPULATION COMMISSION	0543001001	186,172,065.68	315,073,951.52	128,901,885.84
900	SERVICE WIDE VOTE				-
	GRAND TOTAL	**TOTAL**	**435,706,115,236.52**	**1,057,091,405,823.93**	**621,385,290,587.41**

NOTE 14

AGGREGATE OF GRANTS AND CONTRIBUTIONS CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT
			₦
1	GRANT TO STATE GOVERNMENTS - CURRENT	22040101	4,300,663,266.83
2	GRANT TO STATE GOVERNMENTS - CAPITAL	22040102	46,606,567,224.79
3	GRANT TO LOCAL GOVERNMENTS -CURRENT	22040103	16,526,694.44
4	GRANT TO LOCAL GOVERNMENTS - CAPITAL	22040104	10,995,076.34
5	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	22040105	898,011,240.02
6	GRANT TO GOVERMENT OWNED COMPANIES - CAPITAL	22040106	200,000,000.00
7	GRANT TO PRIVATE COMPANIES - CURRENT	22040107	1,768,297,031.15
8	GRANT TO PRIVATE COMPANIES - CAPITAL	22040108	1,000,000.00
9	CONDITIONAL GRANTS SOCIAL SAFETY NETS (MDG)	22040109	402,267,793.94
10	GRANTS TO ACADEMIC INSTITUTIONS	22040110	700,000.00
11	CONTRIBUTIONS TO TRADITIONAL COUNCILS	22040111	17,000,000.00
12	GRANTS TO COMMUNITIES / NON GOVERNMENTAL ORGANISATIONS (NGO)	22040114	986,872,292.98
13	GRANT TO FOREIGN INTERNATIONAL ORGANIZATIONS	22040202	1,321,299,375.85
14	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	22040203	1,002,923,229.71
15	EXTERNAL FINANCIAL OBLIGATIONS	22040204	91,806,235.00
	TOTAL		**57,624,929,461.05**

Grants and Contribution represents transfer to Domestic and Foreign Governments, Public and Private Owned Companies, Academic Institutions and International for 2017.

NOTE 15

AGGREGATE OF SUBSIDIES CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT
			₦
1	SUBSIDY TO GOVERNMENT OWNED COMPANIES	22050101	98,132,919.72
2	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	22050102	5,795,324,839.51
3	EDUCATION SUBSIDY	22050105	- 8,116,761.29
4	AGRICULTURAL INPUT SUBSIDY	22050106	313,512,546.59
	TOTAL		**6,198,853,544.53**

The Subsidy figures represent subsidies to Government Owned Companies . Major subsidy during the year includes: Agricultural inputs, meal subsidy etc.

NOTE 16

Aggregate of Bad Debts Charges

There are no records in respect of Bad Debts.

NOTE 17

AGGREGATE OF PUBLIC DEBT CHARGES CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT
			₦
1	BANK CHARGES (OTHER THAN INTEREST)	22020901	**2,391,163,672.02**
2	INSURANCE PREMIUM	22020902	**5,326,742,512.87**
3	OTHER CRF BANK CHARGES	22020904	**3,273,248,276.13**
4	INTEREST/DISCOUNT ON FOREIGN LOAN	**22020905**	**173,627,575,612.92**
5	DOMESTIC INTEREST DISCOUNT - TREASURY BILL	22020907	**1,265,502,172,604.41**
6	BANK CHARGES (OTHER THAN INTEREST)	22060202	**-**
	TOTAL		**1,450,120,902,678.35**

This represents Bank Charges, Insurance Premium and Consolidated Revenue Fund Bank Charges etc.

NOTE 18

AGGREGATE OF TRANSFERS CONSTITUTE:

S/N	DETAILS	NCOA	AMOUNT	REMARKS	S/N-TB
1	Total Transfers made by FGN Treasury to MDA (Consolidated TB)	22070101	6,714,792,638,456.28		**279**
2	RECEIPT FROM OTHER AGENCIES TO FUND RECURRENT EXPENDITURE	15010102	5,872,588,816.47		**111**
3	RECEIPT OF CRF REVENUE FROM PUBLIC SECTOR ENTITIES (PSE)	15010103	194,657,918.38		**112**
4	WITHHELD REVENUE FROM COLLECTIONS TO FUND OPERATIONS	15010104	4,372,984,709.02		**113**
5	Less Total Receipts by MDA as per list	15010101	- 2,607,837,135,262.42		**110**
6	Less Amount Classified as Service-wide Personnel Cost	21010101	- 1,290,600,965,131.92	Note 11	**LIST OF TRANSFER BY FGN**
7	Less Amount Classified as Service-wide Overhead Cost	22020102	- 59,662,694,787.00	Note 13	**LIST OF TRANSFER BY FGN**
8	Less Amount Classified as Capital Supplementation	43010101	- 1,142,435,579,296.77	Note 40	**LIST OF TRANSFER BY FGN**
9	Less Amount Classified as Others	41020102	- 1,979,768,586,994.78		**LIST OF TRANSFER BY FGN**
10	Other transfers	22070102	365,512,323,016.61		
11	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22070102	4,709,322,207.46		**280**
12	CRF REVENUE REMITTANCE BY PUBLIC SECTOR ENTITIES (PSES)	22070104	1,187,128,106.94		**281**
13	PAYMENT FROM SPECIAL ACCOUNT TO DEFRAY/FUND COST OF COLLECTION	22070105	342,663,116,764.72		**282**
14	TRANSFER PAYMENTS TO UNEMPLOYED	22080101	1,102,500.00		**283**
	TOTAL		**359,000,901,022.99**		

Transfer is the excess of allocation remittance to MDAs less the amount received by MDAs and also include remittance between MDA to another MDA e.g. like Tedfund funding to University and Polytechnics because tranfers are meant to enable each of the report on thier Financial Statements. And the accounts are mirror accounts transferred to fund Recurrent Expenditure less transfer from CRF. The difference are payment made to the vulnerables as safety nets

NOTE 19

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE) & INVESTMENT PROPERTY

	BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)-GENERAL	LEASED ASSETS-FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	ACQUIRED/CONSTRUCTED AND WRITTEN OFF ASSETS	TOTALS
	320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	320401	
AS AT 01/01/2017	446,536,347,339.39	241,865,724,868.35	47,842,561,445.91	41,408,715,324.98	27,162,486,362.89	38,283,302,823.90	463,837,155.20	293,645,790.50	25,133,679,108.98	222,901,973,065.91	-	1,091,892,273,286.01
ADDITION DURING THE YEAR	146,869,017,169.51	103,321,386,025.87	14,735,763,922.93	47,166,548,891.53	30,763,587,146.24	36,921,115,603.19	353,192,810.97	108,930,928.58	43,774,138,379.03	325,143,381,971.85	125,908,364,165.72	**875,065,427,015.42**
												-
ADD REVALUATION												-
LESS DISPOSAL												-
Impairment Charges	-	-	-	-		-	-	-	-	-		-
TOTALS	593,405,364,508.90	345,187,110,894.22	62,578,325,368.84	88,575,264,216.51	57,926,073,509.13	75,204,418,427.09	817,029,966.17	402,576,719.08	68,907,817,488.01	548,045,355,037.76	125,908,364,165.72	1,966,957,700,301.43
ACCUMULATED DEPRECIATION B/F	39,983,301,808.16	34,379,424,830.98	30,465,498,717.90	18,543,321,711.39	16,904,560,958.41	20,490,550,629.84	-	173,749,340.91	9,501,229,665.42	-	125,908,364,165.72	296,350,001,828.71
												-
ACCUMULATED Impairment Charges		28,934,339.00	375,845,011.00	738,186,990.00	2,847,220,219.00							3,990,186,559.00
ADD DEPRECIATION CHARGES DURING THE YEAR	11,868,107,290.18	17,259,355,544.71	6,257,832,536.88	17,715,052,843.30	14,481,518,377.28	15,040,883,685.42	-	-	6,890,781,748.80	-	125,908,364,165.72	**215,421,896,192.30**
ADD IMPAIREMENT CHARGES DURING THE YEAR					37,486,125.00							37,486,125.00
ACCUMULATED DEPRECIATION /IMPAIRMENT AS AT 31/12/2017	51,851,409,098.34	51,667,714,714.69	37,099,176,265.78	36,996,561,544.69	34,270,785,679.69	35,531,434,315.26	-	173,749,340.91	16,392,011,414.22	-	251,816,728,331.44	515,799,570,705.01
CARRYING AMOUNT 31/12/2017	541,553,955,410.57	293,519,396,179.53	25,479,149,103.06	51,578,702,671.82	23,655,287,829.44	39,672,984,111.83	817,029,966.17	228,827,378.17	52,515,806,073.79	548,045,355,037.76	(125,908,364,165.72)	1,451,158,129,596.43
CARRYING AMOUNT 31/12/2016	397,870,808,184.52	187,042,708,361.70	12,570,007,311.68	15,553,986,153.17	5,950,993,080.08	12,601,888,720.85	463,837,155.20	(20,839,477.34)	8,565,535,162.78	222,901,973,065.91	-	863,500,897,718.55
	2%	5%	10%	20%	25%	20%	0%	0%	10%	0%	100%	

This refers to FGN and its controlled PSE for fixed assets as budgeted by the Appropriation Act and executed that are not for the purpose of generating income. PPE disclosed in 2017 are for fixed assets acquired by PSE in the year and brought forward from 2016. The process for bringing into books of accounts in respect of Legacy Assets acquired before the commencement of IPSAS is ongoing in line with the provisions of IPSAS 33.

NOTE 19A

INVESTMENT PROPERTY

	INVESTMENT PROPERTY	TOTALS
	320201	
AS AT 01/01/2017	6,668,627,831.71	6,668,627,831.71
ADDITION DURING THE YEAR	2,445,071,776.59	**2,445,071,776.59**
ADD REVALUATION		
LESS DISPOSAL		
Impairment Charges		
TOTALS	9,113,699,608.30	9,113,699,608.30
ACCUMULATED DEPRECIATION B/F	322,972,884.85	322,972,884.85
		-
ACCUMULATED Impairment Charges		-
ADD DEPRECIATION CHARGES DURING THE YEAR	182,273,992.17	**182,273,992.17**
ADD IMPAIREMENT CHARGES DURING THE YEAR		-
ACCUMULATED DEPRECIATION /IMPAIRMENT AS AT 31/12/2017	505,246,877.02	505,246,877.02
CARRYING AMOUNT 31/12/2017	8,608,452,731.28	8,608,452,731.28
CARRYING AMOUNT 31/12/2016	6,345,654,946.86	6,345,654,946.86

2%

This refers to FGN and its controlled PSE for fixed assets as budgeted by the Appropriation Act and executed that are not for the purpose of generating income. PPE disclosed in 2017 are for fixed assets acquired by PSE in the year and brought forward from 2016. The process for bringing into books of accounts in respect of Legacy Assets acquired before the commencement of IPSAS is ongoing in line with the provisions of IPSAS 33.

NOTE 20

INTANGIBLE ASSET

	INTANGIBLE ASSET	INTANGIBLE ASSET
	2017	2016
	₦	₦
Opening Balance	44,400,055,148.04	44,393,534,835.04
ADDITION DURING THE YEAR	5,151,883,490.85	-
ADD REVALUATION		
LESS DISPOSAL		
Impairment Charges	-	6,520,313.00
TOTALS	49,551,938,638.89	44,400,055,148.04
ACCUMULATED AMORTIZATION B/F	371,309,076.02	175,541,455.46
ACCUMULATED Impairment Charges		26,081,252.00
ADD AMMORTIZATION CHARGES DURING THE YEAR	12,387,984,659.72	169,686,368.56
ACCUMULATED AMMORTIZATION AS AT 31/12/2017	12,759,293,735.74	-
CARRYING AMOUNT 31/12/2017	**36,792,644,903.15**	-
CARRYING AMOUNT 31/12/2016		**44,028,746,072.02**

25%

NOTE 21

GAIN/LOSS ON DISPOSAL OF ASSETS :

S/N	DETAILS	NCOA	AMOUNT
	Summary Collections in Cash Flow		
1	GAIN ON DISPOSAL OF ASSET - PROPERTY PLANT & EQUIPMENT (PPE)	14050101	28,790,255.65
2	LOSS ON DISPOSAL OF ASSETS - PROPERTY PLANT & EQUIPMENT	28010101	- 256,030.00
	TOTAL		**28,534,225.65**

This comprises gain/losses on disposal of assets.

NOTE 22

GAIN/LOSS ON FOREIGN EXCHANGE :

S/N	DETAILS	NCOA	AMOUNT
	Summary Collections in Cash Flow		
1	GAIN ON FOREIGN EXCHANGE	14100101	134,425,336,856.75
2	LOSS ON FOREIGN EXCHANGE	22020903	- 579,915.80
3	LOSS ON FOREIGN EXCHANGE	22090101	- 8,004,470,484.12
	TOTAL		**126,420,286,456.83**

This represents the difference in the exchange rate charged as either gain or an expense in line with the provision of IPSAS. Most of these transactions are from Foreign Missions Abroad

NOTE 23

PROCEEDS FROM DISPOSAL OF ASSETS :

S/N	DETAILS	NCOA	AMOUNT
	Reclassified from Operating Activities to Investing Activities		
1	PROCEEDS FROM SALES OF GOVT. VEHICLES	12020611	27,598,880.00
	TOTAL		**27,598,880.00**

NOTE 24

PROCEEDS FROM DIVIDENDS:

S/N	DETAILS	NCOA	AMOUNT
	Reclassified from Operating Activities to Investing Activities		
1	**DIVIDEND RECEIVED**	12021102	17,353,570.47
	TOTAL		**17,353,570.47**

NOTE 25

CASH AND BANK BALANCES HELD BY MDAs:

S/N	DETAILS	NCOA	AMOUNT
	Summary Payments from Cash Flow Statements		**₦**
1	OAGF CASH BALANCE: CONSOLIDATED REVENUE FUND	31010101	- 2,976,332,631,846.06
2	OAGF CASH BALANCE: CAPITAL DEVELOPMENT FUND	31010102	393,636,024,071.40
3	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	31010103	108,171,119,699.19
4	LMP CASH BALANCE: CAPITAL	31020101	300,533,885,725.22
5	LMP CASH BALANCE: PERSONNEL	31020102	153,805,178,578.60
6	LMP CASH BALANCE: OVERHEAD	31020103	2,053,806,069.62
7	LMP CASH BALANCE: REVENUE	31020104	26,936,771,690.37
8	LMP CASH BALANCE: AIDS & GRANTS	31020106	15,671,068,926.36
9	LMP CASH BALANCE: LOANS	31020107	12,553,231,342.75
10	LMP CASH BALANCE: OTHER FUND	31020108	1,090,044,567,033.69
11	CASH TRANSFER - CAPITAL	31030203	- 3,775,000,000.00
12	CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES	31030301	235,801,965,008.58
13	TRANSFER TO OUTSTATIONS	31040101	39,790,006,432.05
14	INTER ACCOUNT TRANSFERS	31040102	3,407,989,390.66
15	INTER-MDA CASH TRANSFER	31040103	179,784,512,854.33
16	REVENUE REMITTANCE	31040104	473,487,375.04
17	OAGF CASH IN TRANSIT: CONSOLIDATED REVENUE FUND	31040108	33,115,165,657.71
18	OAGF CASH IN TRANSIT: CAPITAL DEVELOPMENT FUND	31040109	- 8,104,592,147.94
19	OAGF CASH IN TRANSIT: TSA SUB RECURRENT ACCOUNT	31040110	- 7,908,396,580.81
	TOTAL		**- 400,341,840,719.24**

These are cash balances in the Treasury Single Account (TSA), Capital Development Fund Account, Sub-Recurrent account, and cash balances in TSA Sub-Account of PSE at the end of the financial year.

NOTE 25A

PROCEEDS FROM BORROWINGS

S/NO	DETAILS	REF. NOTE	AMOUNT
1	TREASURY BILLS	32	302,520,307,000.00
2	FGN SUKUK	32	100,000,000,000.00
3	GREEN BONG	32	10,690,000,000.00
4	FGN SAVING BOND	32	7,197,333,000.00
5	MULTILATERAL & BILATERAL ETC LOANS	39	2,052,617,400,000.00
6	FGN AND TREASURY BONDS:	39	1,150,874,189,000.00
	TOTAL		**3,623,899,229,000.00**

This represents actual Cash proceeds from borrowings in line with the records from Debt Management Office for the period.

NOTE 25B

REPAYMENT OF BORROWINGS

S/NO	DETAILS	REF. NOTE	AMOUNT
1	TREASURY BONDS	32	-25,000,000,000.00
2	MULTILATERAL & BILATERAL ETC LOANS	39	109,976,400,000.00
	TOTAL		**84,976,400,000.00**

This represents actual Cash repayment to Financial Creditors in line with the records from Debt Management Office for the period.

NOTE 26

RECEIVABLES:

S/N	DETAILS	NCOA	AMOUNT
	Summary Payments from Cash Flow Statements		**₦**
1	PERSONAL ADVANCES	31060101	9,955,362,842.76
2	PERSONAL ADVANCES (NOT TO BE USED)	31060102	-
3	ADMINISTRATIVE ADVANCES	31060201	8,115,454,939.61
4	IMPREST	31060301	449,372,453.21
5	REVENUE IN ARREARS	31060401	130,537,688,945.42
6	IMPRESTS	31070101	1,146,150.00
	TOTAL		**149,059,025,331.00**

This comprises of advance payment to contractors, personal advances, Administrative/cash advances, imprests and revenue in arrears. The receivables as at the end of the financial year are reported as assets to the FGN.

	RECEIVEABLES		**Opening Bal. 1/1/2017**
01	**ADMINISTRATIVE SECTOR**		
1	STATE HOUSE - HQTRS	0111001001	38,523,129.00
2	STATE HOUSE OPERATIONS - PRESIDENT	0111001002	2,200,000.00
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	0111001003	(56,260,116.00)
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0111001004	4,723,000.00
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0111001005	2,541,480.00
6	STATE HOUSE MEDICAL CENTRE	0111001006	5,633,112.12
7	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	112,875,431.45
8	NASS MANAGEMENT	0112001001	11,450,000.00
9	SENATE	0112002001	1,430,147,638.67
10	HOUSE OF REPRESENTATIVES	0112003001	3,492,297,709.18

11	GENERAL SERVICE	0112008001	189,712,127.17
12	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0112009001	2,900.00
13	FOREIGN MISSION: BANGKOK	0119009010	461,391.29
14	FOREIGN MISSION: KINSHASA	0119009055	4,213,787.35
15	FOREIGN MISSION: NEW YORK (PM)	0119009076	50,019,248.57
16	FOREIGN MISSION: PYONG YANG	0119009085	1,210,862.75
17	FOREIGN MISSION: TEL AVIV	0119009097	433,351.24
18	NIGERIAN TELEVISION AUTHORITY	0123003001	1,669,255,541.34
19	NEWS AGENCY OF NIGERIA	0123005001	214,860,724.66
20	NATIONAL ORIENTATION AGENCY	0123011017	147,979,397.02
21	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001	4,337,700.00
22	NIGERIAN PRISON SERVICE	0124002001	7,225,346.36
23	NIGERIA IMMIGRATION SERVICE	0124003001	288,960,363.44
24	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	1,000,000.00
25	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001	114,464,917.73
26	BUREAU OF PUBLIC SERVICE REFORMS	0125008001	340,000.00
27	PUBLIC COMPLAINTS COMMISSION	0145001001	10,833,600.00
28	FEDERAL CIVIL SERVICE COMMISSION	0147001001	246,232,339.25
29	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	378,538,545.13
30	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0156001001	1,964,934.00
31	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0161001001	123,387,917.72
32	NATIONAL COMMISSION FOR REFUGEES	0161003001	13,795,300.00
33	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0161009001	23,924,767.00
34	TERTIARY EDUCATION TRUST FUND		63,131,866,078.10
35	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	8,234,575.00

36	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0215020001	214,424,195.00
37	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0215028001	1,249,700.00
38	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0215033001	1,388,870.00
39	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001	13,584,411,871.67
40	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0220015001	7,564,000.00
41	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0222001001	22,839,800.00
42	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	91,562,581.85
43	NIGERIAN EXPORT PROMOTION COUNCIL	0222006001	80,590,100.00
44	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0228002001	24,506,348.33
45	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0228008007	1,460,000.00
46	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0228016001	1,057,143.00
47	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0228037001	395,000.00
48	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	11,344,159.66
49	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0228049001	(279,222.68)
50	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0228063001	420,719.26
51	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	11,260,490.00
52	MARITIME ACADEMY, ORON	0229005001	48,330.90
53	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0231001001	51,360,044.74
54	NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001	16,946,998.32
55	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001	4,280,000.00
56	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0232008008	6,175,473.43
57	NATIONAL BUREAU OF STATISTICS	0238004001	6,100,000.00
58	BUDGET OFFICE OF THE FEDERATION	0238005001	113,194,927.50
59	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0252001001	213,392,368.09
60	CROSS RIVER RBDA	0252040001	92,633,526.00

61	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	(10,000,000.00)
62	GURARA WATER MANAGEMENT AUTHORITY	0252051001	79,856,574.25
63	NATIONAL JUDICIAL COUNCIL- ABUJA	0318001001	65,644,980.00
64	COURT OF APPEAL	0318003001	171,686,029.47
65	FEDERAL HIGH COURT-LAGOS	0318004001	159,271,586.00
66	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0318011001	51,902,365.76
67	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001	38,322,787.64
68	LEGAL AID COUNCIL	0326003001	4,460,000.00
69	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0326005001	1,700,000.00
70	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0326011001	42,943,041.20
71	CODE OF CONDUCT BUREAU	0344001001	(4,124,970.59)
72	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0451001001	156,605,290.00
73	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0513002001	2,500,000.00
74	NIGERIA INSTITUTE FOR SPORTS (NIS)	0513021003	1,416,342.00
75	FEDERAL MINISTRY OF EDUCATION - HQTRS	0517001001	580,000.00
76	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	52,975,078.68
77	NATIONAL EXAMINATIONS COUNCIL	0517009001	1,991,319,474.32
78	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	117,031.30
79	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	68,868,701.26
80	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	70,526,954.31
81	FEDERAL POLYTECHNIC BIDA	0517018003	597,849,298.11
82	FEDERAL POLYTECHNIC IDAH	0517018004	103,294,200.00
83	FEDERAL POLYTECHNIC KAURA-NAMODA	0517018005	42,539,563.34
84	FEDERAL POLYTECHNIC UWANA-AFIKPO	0517018008	251,759,608.00
85	FEDERAL POLYTECHNIC OFFA	0517018010	77,134,160.71

86	FEDERAL POLYTECHNIC DAMATURU	0517018015	43,556,205.00
87	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0517018016	1,986,000.00
88	FEDERAL POLYTECHNIC BALI	0517018020	37,933,828.76
89	FEDERAL POLYTECHNIC BONNY	0517018022	32,893,246.65
90	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0517018025	14,813,342.45
91	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	25,783,788.13
92	FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002	5,233,710.25
93	FEDERAL COLLEGE OF EDUCATION ASABA	0517019003	45,741,262.01
94	FEDERAL COLLEGE OF EDUCATION BICHI	0517019004	229,852,030.78
95	FEDERAL COLLEGE OF EDUCATION KANO	0517019007	340,444.61
96	FEDERAL COLLEGE OF EDUCATION OBUDU	0517019010	740,000.00
97	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	67,265,188.00
98	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	7,965,341.40
99	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	36,669,783.45
100	FEDERAL COLLEGE OF EDUCATION OYO	0517019014	1,339,000.00
101	FEDERAL COLLEGE OF EDUCATION POTISKUM	0517019016	43,931,540.52
102	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	14,035,050.00
103	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0517019021	(3,606,710.27)
104	UNIVERSITY OF LAGOS	0517021002	14,894,239.93
105	UNIVERSITY OF JOS	0517021007	147,056,632.62
106	UNIVERSITY OF ILORIN	0517021009	345,738,562.52
107	UNIVERSITY OF ABUJA	0517021010	191,754,027.00
108	UNIVERSITY OF AGRICULTURE, MAKURDI	0517021012	1,679,727.00
109	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013	201,748,660.08
110	UNIVERSITY OF PORT HARCOURT	0517021014	14,067,889.00

111	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0517021019	122,136,379.00
112	**UNIVERSITY OF MAIDUGURI**	**0517021021**	**1,563,558.30**
113	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	24,070,546.50
114	FEDERAL UNIVERSITY DUTSIN-MA	0517021034	69,799,048.27
115	FGGC ILORIN	0517026062	40,000.00
116	FGGC, YOLA	0517026079	102,000.00
117	FSTC AHOADA	0517026080	7,938,750.00
118	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001	78,980,556.00
119	NATIONAL BOARD FOR TECHNICAL EDUCATION	0517029001	136,988,826.39
120	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0521009001	4,860,000.00
121	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0521010001	1,300,000.00
122	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0521025001	71,209.00
123	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	353,671,745.68
124	LAGOS UNIVERSITY TEACHING HOSPITAL	0521026002	5,718,795.63
125	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004	214,784,244.00
126	UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005	116,644,573.56
127	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	828,550.00
128	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0521026009	5,972,000.00
129	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	41,537,880.00
130	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0521026013	27,262,281.97
131	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014	18,404,202.17
132	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0521026015	9,073,387.00
133	FEDERAL SPECIALIST HOSPITAL, IRRUA	0521027001	1,826,574.14
134	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0521027007	216,400.00
135	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	1,391,106.75

136	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015	8,375,617.00
137	FEDERAL MEDICAL CENTRE, MAKURDI	0521027021	1,295,000.00
138	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027	1,480,420.00
139	FEDERAL MEDICAL CENTRE, KOGI	0521027031	477,500.00
140	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032	9,726,843.62
141	FEDERAL MEDICAL CENTRE, KEBBI STATE	0521027033	51,309.00
142	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	3,095,236.07
143	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0521027037	1,291,700.00
144	FEDERAL MEDICAL CENTRE, EBUTE METTA	0521027038	1,872,475.31
145	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0521030003	71,209.00
146	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0521048001	112,933,000.00
147	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0535001001	5,403,130.00
148	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0535010001	1,695,908.00
149	NATIONAL POPULATION COMMISSION	0543001001	311,465,901.10
150	Transactions in 2017 (Details to be provided)		55,576,332,057.28
	TOTAL		**149,059,025,331.00**

NOTE 27

PREPAYMENTS:

S/N	DETAILS	NCOA	AMOUNT
	Summary Payments from Cash Flow Statements		**₦**
1	PREPAYMENT	31080101	6,600,625,218.40
	TOTAL		**6,600,625,218.40**

This includes goods and services paid upfront that were yet to be consumed made up of rent, Insurance premium, etc.

S/NO	NAME	CODE	2017 =N=	2016 =N=
	ADMINISTRATION			
	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	-	44,376,333.33
	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0111048001	1,900,000.00	1,900,000.00
	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	0112009001	78,685,000.00	78,685,000.00
	NIGERIAN TELEVISION AUTHORITY	0123003001	73,866,511.25	73,866,511.25
	NEWS AGENCY OF NIGERIA	0123005001	468,333.33	468,333.33
	NIGERIA IMMIGRATION SERVICE	0124003001	22,852,655.00	-
	ECONOMIC			
	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0215007001	7,843,122.00	-
	FEDERAL INLAND REVENUE SERVICES	0220008001	936,602,825.80	-
	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	0222004001	143,132,019.00	143,132,019.00
	NATIONAL PRODUCTIVITY CENTRE	0227004001	29,852,891.00	-
	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	126,691.00	126,691.00
	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0228062001	287,999.96	-
	ENERGY COMMISSION OF NIGERIA	0228073001	32,585.25	32,585.25

	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	(12,872,926.50)	(12,872,926.50)
	NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001	4,527,440,770.00	4,527,440,770.00
	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001	14,487,060.00	-
	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0233004001	121,147,596.90	121,147,596.90
	SOKOTO RIMA RBDA	0252046001	22,686,804.58	-
	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	42,065,966.00	42,065,966.00
	LAW & JUSTICE			-
	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	0318010001	2,400,000.00	-
	NATIONAL HUMAN RIGHTS COMMISSION	0326007001	17,163,474.33	-
	SOCIAL SECTOR			
	TERTIARY EDUCATION TRUST FUND	0517002001	-	72,077,250.85
	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	35,339,524.00	35,339,524.00
	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	-	80,179,110.70
	FEDERAL POLYTECHNIC BIDA	0517018003	7,974,573.00	-
	FEDERAL POLYTECHNIC IDAH	0517018004	422,007.00	422,007.00
	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	71,000.00	71,000.00
	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	0.36	0.36
	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	348,045.00	348,045.00
	FEDERAL COLLEGE OF EDUCATION YOLA	0517019018	14,697,590.62	-
	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	11,180,555.78	11,180,555.78
	FEDERAL UNIVERSITY DUTSE	0517021031	19,150,447.00	19,150,447.00
	FEDERAL UNIVERSITY DUTSIN-MA	0517021034	58,123.89	58,123.89
	FGC GARKI	0517026007	2,069,880.00	-
	FGGC BENIN	0517026048	54,064,500.00	-
	FTC OROZO	0517026092	62,658,214.45	-

	NATIONAL BOARD FOR TECHNICAL EDUCATION	0517029001	-	94,183,088.00
	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004	10,316,609.30	10,316,609.30
	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	4,712,297.00	4,712,297.00
	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	1,597,248.00	-
	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	3,395,534.56	-
	FEDERAL MEDICAL CENTRE, EBUTE METTA	0521027038	5,336,625.00	-
	Adjustment due to Cut-Off date		337,063,064.54	
	TOTAL		6,600,625,218.40	5,348,406,938.44

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NOTE 28

INVENTORIES:

S/N	DETAILS	NCOA	AMOUNT
	Summary Payments from Cash Flow Statements		**₦**
1	ENGINEERING STORES	31050101	75,000.00
2	MEDICAL STORES	31050102	120,325,894.99
3	INDUSTRIAL & ASSORTED CHEMICAL STORES	31050103	-
4	FUEL & LUBRICANTS	31050105	30,466,330.00
5	AGRICULTURAL INPUTS	31050106	8,552,200.00
6	SCHOLASTIC MATERIALS	31050108	295,036,999.14
7	STATIONERY STORES	31050109	1,000,631,724.50
8	PRINTED MATERIALS	31050110	767,125,986.14
9	BUILDING MATERIALS	31050111	13,968,168.00
10	STRATEGIC STOCK PILES	31050112	-
11	COMPUTER / INFORMATION TECHNOLOGY STORE	31050117	16,383,970.00
12	EQUIPMENT STORE	31050119	162,819,507.40
13	ELECTRICAL / ELECTRONIC STORE	31050121	33,349,952.00
14	PERISHABLE STORE	31050123	-
15	MOTOR SPARE PARTS STORE	31050124	6,794,435.00
16	SHIP SPARE PARTS STORE	31050126	-
17	FURNITURE STORE	31050127	20,889,550.00
18	PLANT / EQUIPMENT STORE	31050128	11,804,500.00

19	ANIMAL FEED STORE	31050130	7,098,800.00
20	VETERINARY STORE	31050131	-
21	GLASS WARE / APPARATUS STORE	31050132	16,145,634.90
22	LABORATORY EQUIPMENT STORE	31050133	17,285,263.48
23	UNIFORM STORE	31050134	99,995,909.99
24	OTHER STOCK	31050135	15,357,154,290.37
25	WORK - IN - PROGRESS	31050201	66,785,186,887.95
	TOTAL		**84,771,091,003.86**

It is the policy of the FGN that all PSE should undertake stock taking at the end of the financial year and necessary adjustments made into the books of accounts. This comprises of balances finished goods, books, stationery and other store items at various stores in the PSE. Inventories are valued at the lower of cost and net realizable value and cost is determined using First-in First-out (FIFO) method.

		TOTAL
ADMINISTRATIVE SECTOR		
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0111005001	27,266,950.00
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0111008001	43,106,165.20
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	70,602,852.47
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0111048001	477,330.00
NASS MANAGEMENT	0112001001	1,543,167,469.97
SENATE	0112002001	1,550,449,065.59
HOUSE OF REPRESENTATIVES	0112003001	797,237,345.00
FEDERAL DEFENCE MINISTRY- MAIN MOD	0116001001	119,061,419.41
NIGERIAN ARMY	0116003001	20,307,166.67

FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTR	0119001001	31,265,005.00
NIGERIAN TELEVISION AUTHORITY	0123003001	2,063,913,747.55
NEWS AGENCY OF NIGERIA	0123005001	198,994,785.55
VOICE OF NIGERIA	0123006001	9,405,601.01
NATIONAL ORIENTATION AGENCY	0123011017	5,402,785.15
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	48,220,636.22
FEDERAL FIRE SERVICE	0124007001	340,665,751.85
FEDERAL GOVT STAFF HOUSING LOANS BOARD	0125002001	32,677,524.95
FEDERAL CHARACTER COMMISSION	0149001001	54,995,232.54
NATIONAL COMMISSION FOR REFUGEES	0161003001	967,193,802.30
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0161017001	148,898,784.67
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0161022001	467,500.00
TERTIARY EDUCATION TRUST FUND		214,518,462.23
FEDERAL MINISTRY OF AGRICULTURE	0215001001	2,942,448,323.64
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	334,310,671.92
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0215020001	7,237,695.00
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	99,914,931.61
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0215025001	10,075,588.40
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0215026001	34,932,273.00
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001	5,157,900.00
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0215033001	9,402,705.00
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001	45,539,279.00
INVESTMENT AND SECURITIES TRIBUNAL	0220006001	48,338,835.69

CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	2,289,001,462.92
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0228002001	244,793.24
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0228008008	121,890.00
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	17,529,602.12
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0228072001	1,765,975.00
ENERGY COMMISSION OF NIGERIA	0228073001	83,807,452.33
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	52,172,464.53
NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001	2,819,741,510.13
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001	28,402,871.00
CROSS RIVER RBDA	0252040001	899,412,512.00
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	53,694,293.00
FEDERAL HIGH COURT-LAGOS	0318004001	89,023,811.00
SHARIA COURT OF APPEAL-ABUJA	0318006001	10,000,000.00
CUSTOMARY COURT OF APPEAL-ABUJA	0318007001	52,674,202.00
NATIONAL INDUSTRIAL COURT	0318008001	95,000,000.00
NATIONAL JUDICIAL INSTITUTE-ABUJA	0318009001	96,451,168.80
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0318011001	453,586,443.39
FEDERAL MINISTRY OF NIGER DELTA HQTRS	0451001001	44,000,000.00
NIGERIA INSTITUTE FOR SPORTS (NIS)	0513021003	2,162,456.00
FEDERAL MINISTRY OF EDUCATION - HQTRS	0517001001	94,374,223.00
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	5,571,718.00
NATIONAL EXAMINATIONS COUNCIL	0517009001	139,119,634.00
TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	16,814,408.28

NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	27,218,636.18
FEDERAL POLYTECHNIC ADO-EKITI	0517018001	1,652,063,630.82
FEDERAL POLYTECHNIC BIDA	0517018003	184,136,933.00
FEDERAL POLYTECHNIC IDAH	0517018004	494,225,026.00
FEDERAL POLYTECHNIC UWANA-AFIKPO	0517018008	7,441,082.00
FEDERAL POLYTECHNIC OFFA	0517018010	1,067,996,726.56
FEDERAL POLYTECHNIC DAMATURU	0517018015	22,462,700.00
FEDERAL POLYTECHNIC BALI	0517018020	183,896,542.74
FEDERAL POLYTECHNIC BONNY	0517018022	3,818,920.00
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0517018025	77,788,496.73
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	208,506,654.18
FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002	477,468,442.00
FEDERAL COLLEGE OF EDUCATION BICHI	0517019004	20,864,658.50
FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	158,845,404.00
FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	465,380,854.11
FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	68,861,919.96
FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	305,415,867.38
FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019	1,142,672,908.25
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0517019020	20,811,800.00
UNIVERSITY OF LAGOS	0517021002	1,212,317,012.39
UNIVERSITY OF JOS	0517021007	26,808,211.00
UNIVERSITY OF ILORIN	0517021009	61,867,814.18
UNIVERSITY OF ABUJA	0517021010	803,638,910.00

UNIVERSITY OF AGRICULTURE, MAKURDI	0517021012	418,017,446.33
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013	42,596,607.69
UNIVERSITY OF PORT HARCOURT	0517021014	15,752,407.00
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0517021019	5,717,050.00
FEDERAL UNIVERSITY DUTSE	0517021031	144,656,702.00
FEDERAL UNIVERSITY DUTSIN-MA	0517021034	89,702,832.04
FEDERAL UNIVERSITY KASHERE	0517021035	41,582,595.29
FEDERAL UNIVERSITY WUKARI	0517021037	32,896,694.00
FEDERAL UNIVERSITYOF GUSAU	0517021040	43,208,057.80
FGC OKIGWE	0517026028	8,821,475.00
FGGC BAJOGA	0517026045	200,000.00
FGGC BAKORI	0517026046	7,102,100.00
FGGC EZZAMGBO ABAKALIKI	0517026055	1,450,000.00
FGGC GBOKO	0517026056	1,000,000.00
FGGC LANGTANG	0517026068	3,909,055.00
FTC OTUPKO	0517026094	704,000.00
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001	6,148,616.14
NATIONAL BOARD FOR TECHNICAL EDUCATION	0517029001	2,849,322.00
FEDERAL MINISTRY OF HEALTH - HQTRS	0521001001	562,356,210.89
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0521003001	2,027,044,957.00
UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	485,686,361.72
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0521026003	1,723,326.13
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004	185,315,492.95

UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005	385,709,621.00
UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	735,752,103.00
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014	1,684,773,810.83
FEDERAL SPECIALIST HOSPITAL, IRRUA	0521027001	99,646,190.87
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	34,669,555.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	108,794,036.92
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015	90,873,672.73
FEDERAL MEDICAL CENTRE, MAKURDI	0521027021	71,179,000.00
FEDERAL MEDICAL CENTRE, KATSINA	0521027022	8,899,335.00
FEDERAL MEDICAL CENTRE, GOMBE	0521027023	42,353,392.74
FEDERAL MEDICAL CENTRE, KOGI	0521027031	418,100.00
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032	326,826,639.41
FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	56,523,838.57
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0521027035	39,450,000.00
CHAD BASIN NATIONAL PARK	0535005001	2,874,303.40
GASHAKA GUMTI NATIONAL PARK	0535006001	5,718,951.00
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0535010001	35,469,067.20
FEDERAL COLLECGE OF FORESTRY JOS	0535012001	323,374.20
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001	49,389,000.00
Transactions in 2017 (Details to be provided)		48,998,170,075.70
TOTAL		**84,771,091,003.86**

NOTE 29

LONG TERM LOANS GRANTED

S/N	DETAILS	NCOA	AMOUNT
	Summary Payments from Cash Flow Statements		**₦**
1	LOANS TO STATE GOVERNMENT	31100101	971,307,653.02
	TOTAL		**971,307,653.02**

LOCAL LOANS

S/NO	ADMINISTRATIVE SECTOR	Code	AMOUNT
	FEDERAL GOVT STAFF HOUSING LOANS BOARD	**0125002001**	614,780,235.65
	UNIVERSITY OF LAGOS	0517021002	66,746,315.86
	UNIVERSITY OF ILORIN	0517021009	3,950,000.00
	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	**3,500,000.00**
	Transactions in 2017		282,331,101.51
	TOTAL		**971,307,653.02**

NOTE 30

INVESTMENTS

S/N	DETAILS	NCOA	AMOUNT	
	BALANCES OF INVESTMENT AS AT 31ST DECEMBER		**₦**	**₦**
			2017	**2016**
1	LOCAL INVESTMENTS - QUOTED COMPANIES	31090101	181,892,164.00	
2	LOCAL INVESTMENTS - NON QUOTED COMPANIES	31090102	1,306,135,737,803.73	
	TOTAL		**1,306,317,629,967.73**	**-**

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S/NO	INVESTMENT GROUP		AMOUNT AS 31/12/2017	DISINVESTMENT/ADJUSTMENT	ADDITION/ADJUSTMENT	AMOUNT AS AT 1/1/2017
1	Investments in Public Corporation-Manufacturing Indusries	31090107	8,224,239,373.00			**8,224,239,373.00**
2	Investments in Public Corporation-Service Companies/Agencies	31090107	616,245,381,794.00			**616,245,381,794.00**
3	Investments in Public Corporation-Financial Institutions	31090107	308,866,870,906.37			**308,866,870,906.37**
4	Investments in Public Corporation-Insurance Companies	31090107	889,166,666.00			**889,166,666.00**
5	Foreign Investments-Non Quoted	31090202	30,390,042,482.80			**30,390,042,482.80**
6	Investments: Forfieted to Federal Govt. of Nigeria	31090101	1,230,287.00			**1,230,287.00**
7	Loans to Companies -under Power & Steel	31090107	81,612,357,636.00			**81,612,357,636.00**
8	Loans to Companies -under Finance	31090107	15,188,715,049.00			**15,188,715,049.00**

9	Loans to Companies -under Works	31090107	19,263,643,570.09			**19,263,643,570.09**
10	Loans to Companies -under Transport	31090107	4,610,423,710.00			**4,610,423,710.00**
11	Loans to Companies -under Communication	31090107	42,395,300,872.00			**42,395,300,872.00**
12	Loans to Companies -under Secience & Tech.	31090107	42,933,333.00			**42,933,333.00**
13	Loans to Companies -under Agriculture	31090107	3,465,055,515.00			**3,465,055,515.00**
14	Loans to Companies -under Industry	31090107	850,000,000.00			**850,000,000.00**
15	Loan to Democratic Republic of Sao-Tome & Principe	31090107	5,233,086,000.00			**5,233,086,000.00**
16	Loan to Sao-Tome & Principe Joint Dev. Authority	31090107	1,649,581,000.00			**1,649,581,000.00**
17	Funds Invested on behalf of the FGN by Crown Agents (Cash A)	31090202	148,033,244.57			**148,033,244.57**
18	Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	31090202	6,212,444,730.82			**6,212,444,730.82**
19	INVESTMENT BY MDA		160,846,981,634.08			**160,846,981,634.08**
			182,142,164.00		**182,142,164.00**	
	TOTAL		**1,306,317,629,967.73**	**-**	**182,142,164.00**	**1,306,135,487,803.73**

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NOTE 31

DEPOSITS

S/N	DETAILS	NCOA	AMOUNT
			₦
1	CONTRACT RETENTION FEES	41010101	-
2	CAUTION FEES	41010103	-
3	UN-DISBURSED SCHOLARSHIPS	41010104	-
4	UN-DISBURSED SIWES	41010105	-
5	BONDS &SURETIES	41010106	-
6	OTHER DEPOSITS	41010107	3,081,763,207.50
7	PRISON IN - MATES DEPOSITS	41010201	-
	TOTAL		**3,081,763,207.50**

These are funds held by the FGN and its controlled PSE on behalf of third parties. It includes contract retention fees, prison in-mates deposits, caution fees, undisbursed scholarships bonds & sureties.

DEPOSITS

S/N	DETAILS	NCOA	AMOUNT	
			2017	2016
	ADMINISTRATIVE SECTOR			
1	STATE HOUSE - HQTRS	0111001001	0.00	
2	STATE HOUSE OPERATIONS - PRESIDENT	0111001002	0.00	
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	0111001003	0.00	
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0111001004	0.00	
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0111001005	0.00	
6	STATE HOUSE MEDICAL CENTRE	0111001006	0.00	

7	STATE HOUSE LAGOS LIAISON OFFICE	0111001007	0.00	
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDG	0111005001	0.00	
9	NIPSS, KURU	0111006001	0.00	
10	**BUREAU OF PUBLIC ENTERPRISES (BPE)**	**0111007001**	**0.00**	
11	**NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)**	**0111008001**	**0.00**	
12	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	870,322,202.00	870322202
13	**BUREAU OF PUBLIC PROCUREMENT (BPP)**	**0111010001**	**-**	0
14	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0111011001	-	0
15	**NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES**	**0111048001**	**-**	0
16	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0111051001	-	0
17	NASS MANAGEMENT	0112001001	-	0
18	SENATE	0112002001	-	0
19	**HOUSE OF REPRESENTATIVES**	**0112003001**	**-**	0
20	NATIONAL ASSEMBLY COMMISSION	0112004001	-	0
21	LEGISLATIVE AIDES	0112005001	-	0
22	**SENATE COMMITTEE ON PUBLIC ACCOUNTS**	**0112006001**	**-**	0
23	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0112007001	-	0
24	**GENERAL SERVICE**	**0112008001**	**-**	0
25	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0112009001	-	0
26	FEDERAL DEFENCE MINISTRY- MAIN MOD	0116001001	-	0
27	DEFENCE HEADQURTERS	0116002001	-	0
28	NIGERIAN ARMY	0116003001	-	0
29	NIGERIAN NAVY	0116004001	-	0
30	NIGERIAN AIRFORCE	0116005001	-	0
31	NIGERIANACADEMY DEFENCE(NDA)	0116006001	-	0

32	NIGERIANCOLLEGE DEFENCE	0116007001	-	0
33	COMMANDCOLLEGE, JAJIAND STAFF	0116008001	-	0
34	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0116009001	-	0
35	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0116010001	-	0
36	DEFENCE SCHOOL INTELLIGENCE	0116011001	-	0
37	DEFENCE AGENCY INTELLIGENCE	0116012001	-	0
38	DEFENCE MISSIONS	0116015017	-	0
39	MILITARY PENSION BOARD	0116021001	-	0
40	DEFENCE SPACE AGENCY	0116018001	-	0
41	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0119001001	-	0
42	TECHNICAL AIDS CORPS	0119002001	-	0
43	FOREIGN SERVICE ACADEMY (FSA)	0119003001	-	0
44	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0119006001	-	0
45	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0119007001	-	0
46	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0119008001	-	0
47	FOREIGN MISSION: ABIDJAN	0119009001	-	0
48	FOREIGN MISSION: ACCRA	0119009002	-	0
49	FOREIGN MISSION: ADDIS ABABA	0119009003	-	0
50	FOREIGN MISSION: ALGIERS	0119009004	-	0
51	FOREIGN MISSION: ANKARA	0119009005	-	0
52	FOREIGN MISSION: ATHENS	0119009006	-	0
53	FOREIGN MISSION: ATLANTA	0119009007	-	0
54	FOREIGN MISSION: BAMAKO	0119009009	-	0
55	FOREIGN MISSION: BANGKOK	0119009010	-	0
56	FOREIGN MISSION: BANGUI	0119009011	-	0

57	FOREIGN MISSION: BANJUL	0119009012	-	0
58	FOREIGN MISSION: BATA	0119009013	-	0
59	FOREIGN MISSION: BEIJING	0119009014	-	0
60	FOREIGN MISSION: BEIRUT	0119009015	-	0
61	FOREIGN MISSION: BERLIN	0119009016	-	0
62	FOREIGN MISSION: BERNE	0119009017	-	0
63	FOREIGN MISSION: BISSAU	0119009018	-	0
64	FOREIGN MISSION: BRASILIA	0119009019	-	0
65	FOREIGN MISSION: BRAZAVILLE	0119009020	-	0
66	FOREIGN MISSION: BRUSSELS	0119009021	-	0
67	FOREIGN MISSION: BUCHAREST	0119009022	-	0
68	FOREIGN MISSION: BUDAPEST	0119009023	-	0
69	FOREIGN MISSION: BUEA	0119009024	-	0
70	FOREIGN MISSION: BUENOS AIRES	0119009025	-	0
71	FOREIGN MISSION: BUJUMBURA	0119009026	-	0
72	FOREIGN MISSION: CAIRO	0119009027	-	0
73	FOREIGN MISSION: CANBERRA	0119009028	-	0
74	FOREIGN MISSION: CARACAS	0119009029	-	0
75	FOREIGN MISSION: CONAKRY	0119009030	-	0
76	FOREIGN MISSION: COTONOU	0119009031	-	0
77	FOREIGN MISSION: DAKAR	0119009032	-	0
78	FOREIGN MISSION: DAMASCUS	0119009033	-	0
79	FOREIGN MISSION: DAR-ES-SALAAM	0119009034	-	0
80	FOREIGN MISSION: DOUALA	0119009035	-	0
81	FOREIGN MISSION: DUBAI TRADE MISSIONS	0119009036	-	0

82	FOREIGN MISSION: DUBLIN	0119009037	-	0
83	FOREIGN MISSION: FREETOWN	0119009038	-	0
84	FOREIGN MISSION: GABORONE	0119009039	-	0
85	FOREIGN MISSION: GENEVA	0119009040	-	0
86	FOREIGN MISSION: HANOI	0119009042	-	0
87	FOREIGN MISSION: HARARE	0119009043	-	0
88	FOREIGN MISSION: HAVANA	0119009044	-	0
89	FOREIGN MISSION: HONGKONG	0119009045	-	0
90	FOREIGN MISSION: ISLAMABAD	0119009046	-	0
91	FOREIGN MISSION: JAKARTA	0119009047	-	0
92	FOREIGN MISSION: JEDDAH	0119009048	-	0
93	FOREIGN MISSION: JOHANNESBURG	0119009049	-	0
94	FOREIGN MISSION: KAMPALA	0119009050	-	0
95	FOREIGN MISSION: KHARTOUM	0119009051	-	0
96	FOREIGN MISSION: KIEV	0119009052	-	0
97	FOREIGN MISSION: KIGALI RWANDA	0119009053	-	0
98	FOREIGN MISSION: KINGSTON	0119009054	-	0
99	FOREIGN MISSION: KINSHASA	0119009055	-	0
100	FOREIGN MISSION: KUALA LUMPUR	0119009056	-	0
101	FOREIGN MISSION: KUWAIT	0119009057	-	0
102	FOREIGN MISSION: LIBREVILLE	0119009058	-	0
103	FOREIGN MISSION: LISBON	0119009059	-	0
104	FOREIGN MISSION: LOME	0119009060	-	0
105	FOREIGN MISSION: LONDON	0119009061	-	0
106	FOREIGN MISSION: LUANDA	0119009062	-	0

107	FOREIGN MISSION: LUSAKA	0119009063	-	0
108	FOREIGN MISSION: MADRID	0119009064	-	0
109	FOREIGN MISSION: MALABO	0119009065	-	0
110	FOREIGN MISSION: MANILLA	0119009066	-	0
111	FOREIGN MISSION: MAPUTO	0119009067	-	0
112	FOREIGN MISSION: MEXICO CITY	0119009068	-	0
113	FOREIGN MISSION: MNROVIA	0119009069	-	0
114	FOREIGN MISSION: MOSCOW	0119009070	-	0
115	FOREIGN MISSION: NAIROBI	0119009071	-	0
116	FOREIGN MISSION: N'DJAMENA	0119009072	-	0
117	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0119009073	-	0
118	FOREIGN MISSION: NEW DELHI	0119009074	-	0
119	FOREIGN MISSION: NEW YORK (CG)	0119009075	-	0
120	FOREIGN MISSION: NEW YORK (PM)	0119009076	-	0
121	FOREIGN MISSION: NIAMEY	0119009077	-	0
122	FOREIGN MISSION: NNJC - NIAMEY	0119009078	-	0
123	FOREIGN MISSION: OTTAWA	0119009080	-	0
124	FOREIGN MISSION: OUAGADOUGOU	0119009081	-	0
125	FOREIGN MISSION: PARIS	0119009082	-	0
126	FOREIGN MISSION: PORT OF SPAIN	0119009083	-	0
127	FOREIGN MISSION: PRETORIA	0119009084	-	0
128	FOREIGN MISSION: PYONG YANG	0119009085	-	0
129	FOREIGN MISSION: RABAT	0119009086	-	0
130	FOREIGN MISSION: RIYADH	0119009087	-	0
131	FOREIGN MISSION: ROME	0119009088	-	0

132	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0119009089	-	0
133	FOREIGN MISSION: SAO TOME	0119009091	-	0
134	FOREIGN MISSION: SEOUL	0119009092	-	0
135	FOREIGN MISSION: SHANGHAI	0119009093	-	0
136	FOREIGN MISSION: SINGAPORE	0119009094	-	0
137	FOREIGN MISSION: STOCKHOLM	0119009095	-	0
138	FOREIGN MISSION: TEHRAN	0119009096	-	0
139	FOREIGN MISSION: TEL AVIV	0119009097	-	0
140	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	0119009098	-	0
141	FOREIGN MISSION: THE HAGUE	0119009099	-	0
142	FOREIGN MISSION: TOKYO	0119009100	-	0
143	FOREIGN MISSION: TRIPOLI	0119009101	-	0
144	FOREIGN MISSION: TUNIS	0119009102	-	0
145	FOREIGN MISSION: VIENNA	0119009103	-	0
146	FOREIGN MISSION: WARSAW	0119009104	-	0
147	FOREIGN MISSION: WASHINGTON	0119009105	-	0
148	FOREIGN MISSION: WINDHOEK	0119009106	-	0
149	FOREIGN MISSION: YAOUNDE	0119009107	-	0
150	PERMANENT MISSION, ASACOF , CARACAS	0119009108	-	0
151	FOREIGN MISSION, JUBA, SOUTH SUDAN	0119009109	-	0
152	FOREIGN MISSIONS, ABU DHAB	0119009110	-	0
153	FOREIGN MISSION LILONGWE, MALAWI	0119009111	-	0
154	FOREIGN MISSION BELGRADE, SERBIA	0119009112	-	0
155	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0119009115	-	0
156	FOREIGN MISSION VATICAN	0119009116	-	0

157	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0119009117	-	0
158	CONSOLATE GENERAL FRANKFURT, GERMANY	0119009118	-	0
159	FOREIGN MISSION COLOMBO, SRI-LANKA	0119009119	-	0
160	FOREIGN MISSION DOHA, QATAR	0119009120	-	0
161	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0119009121	-	0
162	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0119009122	-	0
163	FOREIGN MISSION AMMAN, JORDAN	0119009123	-	0
164	FOREIGN MISSION GUANGZHOU, CHINA	0119009124	-	0
165	CONSULAR MISSION MAROUA, CAMEROON	0119009125	-	0
166	FEDERAL MINISTRY OF INFORMATION - HQTRS	0123001001	-	0
167	NIGERIAN TELEVISION AUTHORITY	0123003001	-	0
168	FEDERAL RADIO CORPORATION OF NIGERIA	0123004001	-	0
169	NEWS AGENCY OF NIGERIA	0123005001	18,423,938.39	18423938.39
170	VOICE OF NIGERIA	0123006001	-	0
171	NIGERIAN FILM CORPORATION	0123007001	-	0
172	NATIONAL BROADCASTING COMMISION	0123008001	-	0
173	NIGERIA PRESS COUNCIL	0123009001	-	0
174	NATIONAL FILM AND VEDIO CENSOR BOARD	0123010001	-	0
175	ADVERTISING PRACTIONERS OF NIGERIA	0123011001	-	0
176	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0123011002	-	0
177	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0123011003	-	0
178	NATIONAL COUNCIL OF ARTS AND CULTURE	0123011004	-	0
179	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0123011005	-	0
180	NATIONAL TROUPE OF NIGERIA	0123011006	-	0
181	NATIONAL THEATRE	0123011007	-	0

182	NATIONAL GALLERY OF ART	0123011008	-	0
183	NATIONAL WAR MUSEUM - UMUAHIA	0123011009	-	0
184	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0123011010	-	0
185	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0123011011	-	0
186	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0123011012	-	0
187	NATIONAL ORIENTATION AGENCY	0123011017	-	0
188	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001	-	0
189	NIGERIAN PRISON SERVICE	0124002001	-	0
190	NIGERIA IMMIGRATION SERVICE	0124003001	-	0
191	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001	-	0
192	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0124005001	-	0
193	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0124006001	-	0
194	FEDERAL FIRE SERVICE	0124007001	-	0
195	POLICE PENSION BOARD	0124009001	-	0
196	NIGERIA POLICE ACADEMY WUDIL, KANO	0124011002	-	0
197	POLICE FORMATION & COMMAND HQTRS	0124012001	-	0
198	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	-	0
199	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0125002001	-	0
200	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0125003001	-	0
201	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0125004001	-	0
202	FEDERAL TRAINING CENTRE,ENUGU	0125005002	-	0
203	FEDERAL TRAINING CENTRE,ILORIN	0125005003	-	0
204	FEDERAL TRAINING CENTRE,KADUNA	0125005004	-	0
205	FEDERAL TRAINING CENTRE,LAGOS	0125005005	-	0
206	FEDERAL TRAINING CENTRE,MAIDUGURI	**0125005006**	**-**	0

207	**FEDERAL TRAINING CENTRE,CALABAR**	**0125005007**	**-**	0
208	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001	-	0
209	BUREAU OF PUBLIC SERVICE REFORMS	0125008001	-	0
210	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0125009001	-	0
211	AUDITOR GENERAL FOR THE FEDERATION	0140001001	-	0
212	PUBLIC COMPLAINTS COMMISSION	0145001001	-	0
213	FEDERAL CIVIL SERVICE COMMISSION	0147001001	-	0
214	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001	-	0
215	FEDERAL CHARACTER COMMISSION	0149001001	48,414,407.64	48414407.64
216	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0156001001	-	0
217	NIGERIA COMMUNICATION SATELLITE	0156003001	-	0
218	NIPOST	0156006001	-	0
219	NATIONAL SECURITY ADVISER	0157001001	-	0
220	DIRECTORATE OF STATE SECURITY SERVICE	0157002001	-	0
221	NATIONAL INTELLIGENT AGENCY	0157003001	-	0
222	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0157004001	-	0
223	CODE OF CONDUCT TRIBUNAL	0158001001	-	0
224	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0159001001	-	0
225	POLICE SERVICE COMMISSION HQTRS	0160001001	-	0
226	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0161001001	-	0
227	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0161002001	-	0
228	NATIONAL COMMISSION FOR REFUGEES	0161003001	-	0
229	LAGOS LIAISON OFFICE	0161004001	-	0
230	NATIONAL IDENTITY MANAGEMENT COMMISSION	0161005001	-	0
231	NATIONAL MERIT AWARD	0161006001	-	0

232	FEDERAL ROAD SAFETY COMMISSION	0161007001	-	0
233	PRESIDENTIAL ADVISORY COMMITTEE	0161008001	-	0
234	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0161009001	-	0
235	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0161012001	-	0
236	NATIONAL PENSION COMMISSION	0161013001	-	0
237	NATIONAL HAJJ COMMISSION OF NIGERIA	0161014001	-	0
238	NIGERIA CHRISTIAN PILGRIM COMMISSION	0161015001	-	0
239	NATIONAL LOTTERY TRUST FUND	0161016001	-	0
240	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0161017001	-	0
241	SERVICOM	0161018001	-	0
242	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0161019001	-	0
243	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0161021001	-	0
244	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0161022001	-	0
245	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0162001001	-	0
246	TERTIARY EDUCATION TRUST FUND		-	0
247	ECONOMIC SECTOR		-	0
248	FEDERAL MINISTRY OF AGRICULTURE	0215001001	-	0
249	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOG	0215002001	-	0
250	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	-	0
251	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0215004001	-	0
252	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0215005001	-	0
253	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001	-	0
254	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0215007001	-	0
255	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0215008001	-	0
256	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0215009001	-	0

257	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0215010001	-	0
258	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0215011001	-	0
259	COCOA RESEARCH INSTITUTE- IBADAN	0215014001	-	0
260	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0215015001	-	0
261	RUBBER RESEARCH INSTITUTE- BENIN	0215016001	-	0
262	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0215017001	-	0
263	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0215018001	-	0
264	VETERINARY COUNCIL OF NIGERIA	0215019001	-	0
265	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0215020001	-	0
266	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0215021001	-	0
267	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0215022001	-	0
268	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0215023001	-	0
269	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0215024001	-	0
270	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0215025001	27,980,059.90	27980059.9
271	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0215026001	-	0
272	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001	-	0
273	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0215028001	-	0
274	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0215029001	-	0
275	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0215030001	-	0
276	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0215031001	-	0
277	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0215032001	-	0
278	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0215033001	-	0
279	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0215034001	-	0
280	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0215035001	-	0
281	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0215036001	-	0

282	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001	-	0
283	NATIONAL AGRICULTURE SEEDS COUNCIL	0215051001	-	0
284	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0215053001	-	0
285	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0215054001	-	0
286	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0215055001	-	0
287	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0215056001	-	0
288	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0215058001	-	0
289	FEDERAL MINISTRY OF FINANCE - HQTRS	0220001001	-	0
290	DEBT MANAGEMENT OFFICE	0220002001	-	0
291	INVESTMENT AND SECURITIES TRIBUNAL	0220006001	-	0
292	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001	-	0
293	CONSOLIDATED REVENUE FUND		-	0
294	FPO ABAKALIKI	022000700200	-	0
295	FPO ABEOKUTA	022000700300	-	0
296	FPO ADO-EKITI	022000700400	-	0
297	FPO AKURE	022000700500	-	0
298	FPO ASABA	022000700600	-	0
299	FPO AWKA	022000700700	-	0
300	FPO BAUCHI	022000700800	-	0
301	FPO BENIN	022000700900	-	0
302	FPO BIRNI-KEBI	022000701000	-	0
303	FPO CALABAR	022000701100	-	0
304	FPO DAMATURU	022000701200	-	0
305	FPO DUTSE	022000701300	-	0
306	FPO ENUGU	022000701400	-	0

307	FPO GOMBE	022000701500	-	0
308	FPO GUSUA	022000701600	-	0
309	FPO IBADAN	022000701700	-	0
310	FPO ILORIN	022000701800	-	0
311	FPO JALINGO	022000701900	-	0
312	FPO JOS	022000702000	-	0
313	FPO KADUNA	022000702100	-	0
314	FPO KANO	022000702200	-	0
315	FPO KATSINA	022000702300	-	0
316	FPO LAFIA	022000702400	-	0
317	FPO LAGOS I	022000702500	-	0
318	FPO LAGOS II	022000702600	-	0
319	FPO LOKOJA	022000702700	-	0
320	FPO MAIDUGURI	022000702800	-	0
321	FPO MAKURDI	022000702900	-	0
322	FPO MINNA	022000703000	-	0
323	FPO OSOGBO	022000703100	-	0
324	FPO OWERRI	022000703200	-	0
325	FPO PORT-HARCOURT	022000703300	-	0
326	FPO SOKOTO	022000703400	-	0
327	FPO UMUAHIA	022000703500	-	0
328	FPO UYO	022000703600	-	0
329	FPO YENOGOA	022000703700	-	0
330	FPO YOLA	022000703800	-	0
331	SUB-TREASURER OF THE FEDERATION	022000703900	-	0

332	FEDERAL TREASURY ACADEMY OROZO	0220007040	-	0
333	ZONAL OFFICE ENUGU	0220007041	-	0
334	ZONAL OFFICE IBADAN	0220007042	-	0
335	ZONAL OFFICE JOS	0220007043	-	0
336	ZONAL OFFICE KADUNA	0220007044	-	0
337	ZONAL OFFICE MAIDUGURI	0220007045	-	0
338	ZONAL OFFICE PORTHARCOURT	0220007046	-	0
339	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0220015001	-	0
340	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0222001001	-	0
341	STANDARD ORGANIZATION OF NIGERIA	0222002001	-	0
342	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	-	0
343	NATIONAL AUTOMOTIVE COUNCIL	0222004001	-	0
344	INDUSTRIAL TRAINING FUND	0222005001	-	0
345	NIGERIAN EXPORT PROMOTION COUNCIL	0222006001	-	0
346	FINANCIAL REPORTING COUNCIL OF NIGERIA	0222007001	-	0
347	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001	-	0
348	CONSUMER PROTECTION COUNCIL	0222009001	-	0
349	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0222010001	-	0
350	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0222012001	-	0
351	ONNE OIL AND GAS FREE ZONE AUTHORITY	0222013001	-	0
352	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0222014001	-	0
353	NIGERIA COMMODITY EXCHANGE (NCX)	0222015001	-	0
354	NIGERIA TRADE OFFICE, TAIWAN	0222016001	-	0
355	NIGERIA TRADE OFFICE, CHINA	0222017001	-	0
356	SMEDAN - H/QTRS	0222027001	-	0

357	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0222030001	-	0
358	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0227001001	-	0
359	INDUSTRIAL ARBITRATION PANEL	0227002001	-	0
360	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0227003001	-	0
361	NATIONAL PRODUCTIVITY CENTRE	0227004001	-	0
362	NATIONAL DIRECTORATE OF EMPLOYMENT	0227005001	-	0
363	GENEVA LABOUR DESK OFFICE	0227006001	-	0
364	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0228001001	-	0
365	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0228002001	-	0
366	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0228003001	-	0
367	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0228004001	-	0
368	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0228005001	-	0
369	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0228005002	-	0
370	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STA	0228005003	-	0
371	COOPERATIVE INFORMATION NETWORK	0228006001	-	0
372	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0228008001	-	0
373	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0228008002	-	0
374	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0228008003	-	0
375	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0228008004	-	0
376	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0228008006	-	0
377	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0228008007	-	0
378	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0228008008	-	0
379	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0228008009	-	0
380	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0228008010	-	0
381	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0228008011	-	0

382	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0228008012	-	0
383	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0228008013	-	0
384	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0228008014	-	0
385	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER S	0228008015	-	0
386	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0228008016	-	0
387	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0228008017	-	0
388	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0228008018	-	0
389	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0228008019	-	0
390	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0228008020	-	0
391	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0228008021	-	0
392	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0228008022	-	0
393	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0228008023	-	0
394	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0228008024	-	0
395	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0228008025	-	0
396	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0228008026	-	0
397	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0228008027	-	0
398	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0228009001	-	0
399	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0228010001	-	0
400	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0228011001	-	0
401	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0228012001	-	0
402	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0228013001	-	0
403	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0228014001	-	0
404	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0228015001	-	0
405	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0228016001	-	0
406	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0228017001	-	0

407	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0228018001	-	0
408	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0228019001	-	0
409	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0228020001	-	0
410	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0228021001	-	0
411	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0228022001	-	0
412	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0228023001	-	0
413	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0228024001	-	0
414	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0228025001	-	0
415	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0228026001	-	0
416	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0228027001	-	0
417	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0228028001	-	0
418	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0228029001	-	0
419	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0228030001	-	0
420	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0228031001	-	0
421	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0228032001	-	0
422	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0228033001	-	0
423	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0228034001	-	0
424	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0228035001	-	0
425	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0228036001	-	0
426	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0228037001	-	0
427	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0228038001	-	0
428	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0228039001	-	0
429	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0228040001	-	0
430	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0228041001	-	0
431	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0228042001	-	0

432	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0228043001	-	0
433	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0228044001	-	0
434	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	1,914,300.00	1914300
435	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0228046001	-	0
436	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0228047001	-	0
437	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0228048001	-	0
438	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0228049001	-	0
439	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0228050001	-	0
440	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0228050002	-	0
441	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0228050003	-	0
442	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0228050004	-	0
443	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0228050005	-	0
444	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0228051001	-	0
445	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0228052001	-	0
446	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0228053001	-	0
447	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0228054001	-	0
448	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0228060001	-	0
449	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0228061001	-	0
450	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0228062001	-	0
451	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0228063001	-	0
452	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0228064001	-	0
453	SOKOTO ENERGY RESEARCH	0228066001	-	0
454	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0228067001	-	0
455	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LA	0228068001	-	0
456	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY	0228069001	-	0

457	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0228071001	-	0
458	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0228072001	-	0
459	ENERGY COMMISSION OF NIGERIA	0228073001	413,940,993.21	413940993.2
460	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABU	0228074001	-	0
461	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0228076001	-	0
462	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0228077001	-	0
463	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0229001001	-	0
464	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	2,506,719.00	2506719
465	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0326011001	532,099.47	532099.47
466	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	28,155,081.57	28155081.57
467	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	15,593,967.00	15593967
468	FEDERAL POLYTECHNIC BAUCHI	0517018002	855,477.00	855477
469	FEDERAL POLYTECHNIC BIDA	0517018003	20,327,758.00	20327758
470	FEDERAL POLYTECHNIC UWANA-AFIKPO	0517018008	68,190,318.00	68190318
471	FEDERAL POLYTECHNIC OFFA	0517018010	2,560,241.00	2560241
472	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	38,899,166.60	38899166.6
473	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	1,493,000.00	1493000
474	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	56,216,178.00	56216178
475	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	5,143,952.65	5143952.65
476	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	112,027,084.51	112027084.5
477	FEDERAL COLLEGE OF EDUCATION POTISKUM	0517019016	56,439,693.32	56439693.32
478	UNIVERSITY OF LAGOS	0517021002	168,714,068.24	168714068.2
479	UNIVERSITY OF ILORIN	0517021009	232,292,608.81	232292608.8
480	UNIVERSITY OF ABUJA	0517021010	671,911,533.00	671911533
481	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	5,698,464.74	5698464.74

482	F.S.C. SOKOTO	0517026001	351,710.00	351710
483	FGC KIYAWA	0517026018	1,653,601.05	1653601.05
484	FGGC BAKORI	0517026046	5,000.00	5000
485	FGGC KAZAURE	0517026066	354,976.00	354976
486	FGGC WUKARI	0517026078	515,025.00	515025
487	FSTC DAYI	0517026104	1,364,800.00	1364800
488	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0521024002	60,541,657.00	60541657
489	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	92,155,551.76	92155551.76
490	UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005	687,273.37	687273.37
491	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	9,384,126.00	9384126
492	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	296,470.75	296470.75
493	FEDERAL MEDICAL CENTRE, ABAKALIKI	0521027029	2,789.10	2789.1
494	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032	8,180,239.29	8180239.29
495	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0521048001	8,173,044.13	8173044.13
496	Transactions in 2017	29,543,632.00	29,543,632.00	
	TOTAL		**3,081,763,207.50**	**3,052,219,575.50**

NOTE 32

SHORT TERM LOANS

S/N	DETAILS	NCOA	OPENING BAL	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL
1	TREASURY BILLS	41020101	3,277,278,831,000.00	302,520,307,000.00			3,579,799,138,000.00
2	TREASURY BONDS	41020102	230,988,000,000.00		30,000,000,000.00	25,000,000,000.00	175,988,000,000.00
3	FGN SUKUK			100,000,000,000.00			100,000,000,000.00
4	GREEN BONG			10,690,000,000.00			10,690,000,000.00
5	FGN SAVING BOND			7,197,333,000.00			7,197,333,000.00
6	INTERNAL LOANS FROM OTHER FUNDS		390,288,085,668.92				390,288,085,668.92
7	10% RICE LEVY ACCOUNTS		47,678,000,000.00				47,678,000,000.00
8	FGN DEVELOPMENT OF NATURAL RESOURCES -2015		32,073,466,988.00				32,073,466,988.00
9	FGN STABILISATION ACCOUNTS-2015		17,000,000,000.00				17,000,000,000.00
10	NSA -NATURAL RESOURCES		1,153,947,589.00				1,153,947,589.00
11	FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES		40,000,000,000.00				40,000,000,000.00
12	MINISTRY OF DEFENCE - STABILISATION		14,374,728,817.20				14,374,728,817.20
13	10% RICE LEVY ACCOUNTS - NYSC		11,292,018,400.00				11,292,018,400.00
14	10 % RICE LEVY - ONSA		839,367,280.00				839,367,280.00
15	10 % RICE LEVY - MOD		778,392,990.00				778,392,990.00
17	FEDERAL COLLEGE OF EDUCATION BICHI		173,862,255.78				173,862,255.78
18	FEDERAL COLLEGE OF EDUCATION ONDO		22,954,460.88				22,954,460.88
19	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		1,475,514,375.00				1,475,514,375.00
20	UNIVERSITY OF ILORIN		44,025,430.09				44,025,430.09
21	UNIVERSITY OF ABUJA		6,000,000.00				6,000,000.00
22	LOANS FROM OTHER PUBLIC FUNDS (2004-2015)		352,839,193,487.14				352,839,193,487.14
	GRAND TOTAL		**4,418,306,388,742.01**	**420,407,640,000.00**	**30,000,000,000.00**	**25,000,000,000.00**	**4,783,714,028,742.01**

1,203,914,890,742.01

SOURCE: DMO REPORT FOR YEAR 2017. THE ADJUSTMENT OF 30,000,000,000.00 ARE AS REPORTED BY DMO.

This is an internal debt or domestic debt which is part of total government debt that is owed to lenders. For this purpose it comprises of Short-Term Borrowings, Nigerian Treasury Bills (NTBs) Treasury Bonds, and Treasury Certificates, and are expected to be repaid.

Adjustment: This consist of

NOTE 33

UNREMITED DEDUCTIONS

S/N	DETAILS	NCOA	AMOUNT	REMARKS
	Summary Payments from Cash Flow Statements		**₦**	
1	UNREMITTED TAXES - PAYE	41030101	16,420,878.70	
2	UNREMITTED TAXES - WITHHOLDING TAX (WHT)	41030102	1,118,816,704.73	B/F Figures are added to this Economic Code
3	UNREMITTED TAXES - VALUE ADDED TAX (VAT)	41030103	95,083,297.83	
4	FGN Bond DELETE	41030104	-	
5	NATIONAL HEALTH INSUARANCE SCHEME (NHIS)	41030201	445,940,340.89	
6	CONTRIBUTORY PENSION SCHEME	41030202	-	
7	UNION DUES	41030203	12,184.55	
8	FGSHLB DEDUCTIONS	41030204	4,332,477.64	
9	CO-OPERATIVE SOCIETY	41030205	6,234,723.00	
10	NATIONAL HOUSING FUND (NHF)	41030206	808,095.50	
11	INSURANCE PROGRAMMMES	41030207	-	
12	WELFARE LOANS SCHEME	41030208	-	
13	DEPENDENT FUND	41030209	-	
14	LOAN DEDUCTIONS	41030214	-	
15	PAY - CUT RECOVERY	41030215	-	
16	OVERPAYMENT RECOVERY	41030216	- 5,000,000.00	
17	OTHER DEDUCTIONS	41030217	3,868,322,131.90	
	TOTAL		**5,550,970,834.74**	

PSE usually act as agents of tax and other third party collections on behalf of other institutions like Federal Inland Revenue Service, State Boards of Internal Revenue as well as organized organizations and associations like Co-operative Societies. Un-remitted deductions to these institutions at period end are reported in the Statement of Financial Position of the FGN.

			TOTAL 2017	TOTAL 2016
	ADMINISTRATIVE SECTOR			
1.00	STATE HOUSE - HQTRS	0111001001	(502,026,375.76)	(502,026,375.76)
2.00	STATE HOUSE OPERATIONS - PRESIDENT	0111001002	10,500,471.26	10,500,471.26
3.00	STATE HOUSE OPERATIONS - VICE PRESIDENT	0111001003	7,497,570.93	7,497,570.93
6.00	**STATE HOUSE MEDICAL CENTRE**	**0111001006**	**29,942,661.24**	**29,942,661.24**
11.00	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0111008001	308,823,408.67	308,823,408.67
12.00	**ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)**	**0111009001**	26,028,776.81	26,028,776.81
19.00	HOUSE OF REPRESENTATIVES	0112003001	145,680,953.03	145,680,953.03
37.00	DEFENCE AGENCY INTELLIGENCE	0116012001	457,901,557.31	457,901,557.31
38.00	DEFENCE MISSIONS	0116015017	(307,421.30)	(307,421.30)
39.00	MILITARY PENSION BOARD	0116021001	(90,678,819.54)	(90,678,819.54)
46.00	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0119008001	431,497.00	431,497.00
167.00	NIGERIAN TELEVISION AUTHORITY	0123003001	144,314,301.65	144,314,301.65
169.00	NEWS AGENCY OF NIGERIA	0123005001	2,460,473.58	2,460,473.58
189.00	NIGERIAN PRISON SERVICE	0124002001	(110,354,626.70)	(110,354,626.70)
198.00	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	112,000.00	112,000.00
208.00	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001	3,143,498.56	3,143,498.56
209.00	BUREAU OF PUBLIC SERVICE REFORMS	0125008001	924,216.10	924,216.10
213.00	FEDERAL CIVIL SERVICE COMMISSION	0147001001	460,258.10	460,258.10
223.00	**CODE OF CONDUCT TRIBUNAL**	**0158001001**	**117,575,611.01**	**117,575,611.01**
238.00	NIGERIA CHRISTIAN PILGRIM COMMISSION	0161015001	38,716,133.88	38,716,133.88
240.00	**NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)**	**0161017001**	**28,896,476.07**	**28,896,476.07**
246.00	TERTIARY EDUCATION TRUST FUND		82,287,118.01	82,287,118.01

249.00	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	20,432,291.42	20,432,291.42
271.00	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001	45,457,217.20	45,457,217.20
281.00	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001	3,994,936.60	3,994,936.60
341.00	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	64,813,772.87	64,813,772.87
344.00	NIGERIAN EXPORT PROMOTION COUNCIL	0222006001	(4,030,132.21)	(4,030,132.21)
348.00	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0222010001	(1,345,115.00)	(1,345,115.00)
372.00	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0228008002	15,422.50	15,422.50
373.00	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0228008003	5,109,081.90	5,109,081.90
404.00	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0228016001	(4,322,150.17)	(4,322,150.17)
414.00	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0228026001	544,954.69	544,954.69
418.00	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0228030001	(2,899,814.32)	(2,899,814.32)
425.00	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0228037001	(17,813,802.10)	(17,813,802.10)
433.00	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	6,089,498.00	6,089,498.00
437.00	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0228049001	33,164.75	33,164.75
451.00	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0228064001	572,076.00	572,076.00
458.00	ENERGY COMMISSION OF NIGERIA	0228073001	6,489,758.91	6,489,758.91
461.00	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0228077001	(5,057,387.65)	(5,057,387.65)
463.00	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	8,113,936.07	8,113,936.07
466.00	MARITIME ACADEMY, ORON	0229005001	(3,024,863.46)	(3,024,863.46)
472.00	ACCIDENT INVESTIGATION BUREAU	0229031006	(148,224,677.47)	(148,224,677.47)
477.00	NATIONAL POWER TRAINING INSTITUTE	0231010001	(53,239,281.98)	(53,239,281.98)
487.00	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001	15,355,280.04	15,355,280.04
507.00	NATIONAL BUREAU OF STATISTICS	0238004001	(105,000.00)	(105,000.00)
514.00	NIGERIA HYDROLOGICAL SERVICE AGENCY	0252002001	13,422,497.93	13,422,497.93
527.00	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	(153,419,718.12)	(153,419,718.12)

534.00	FEDERAL HIGH COURT-LAGOS	0318004001	(432,278,437.28)	(432,278,437.28)
539.00	NATIONAL JUDICIAL INSTITUTE-ABUJA	0318009001	93,000.00	93,000.00
541.00	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0318011001	9,992,715.19	9,992,715.19
542.00	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001	(917,691.72)	(917,691.72)
553.00	CODE OF CONDUCT BUREAU	0344001001	(40,275,543.62)	(40,275,543.62)
558.00	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0513002001	44,059,193.17	44,059,193.17
561.00	NIGERIA INSTITUTE FOR SPORTS (NIS)	0513021003	15,095,880.00	15,095,880.00
565.00	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	32,708,816.88	32,708,816.88
571.00	NATIONAL EXAMINATIONS COUNCIL	0517009001	30,707.00	30,707.00
576.00	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	(375,383,831.31)	(375,383,831.31)
578.00	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	23,928,117.12	23,928,117.12
580.00	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	219,483,360.20	219,483,360.20
582.00	FEDERAL POLYTECHNIC BIDA	0517018003	26,265,556.00	26,265,556.00
583.00	FEDERAL POLYTECHNIC IDAH	0517018004	52,660,553.00	52,660,553.00
586.00	FEDERAL POLYTECHNIC NASARAWA	0517018007	(157,043,104.86)	(157,043,104.86)
589.00	FEDERAL POLYTECHNIC OFFA	0517018010	110,488,297.37	110,488,297.37
603.00	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0517018024	(57,125,027.06)	(57,125,027.06)
604.00	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0517018025	(4,995,170.73)	(4,995,170.73)
605.00	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	287,474,076.40	287,474,076.40
606.00	FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002	88,836,922.85	88,836,922.85
607.00	FEDERAL COLLEGE OF EDUCATION ASABA	0517019003	119,909,804.00	119,909,804.00
612.00	FEDERAL COLLEGE OF EDUCATION KATSINA	0517019008	(111,398,612.11)	(111,398,612.11)
613.00	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009	3,568,217.93	3,568,217.93
615.00	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	193,071,903.80	193,071,903.80
616.00	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	46,989,065.85	46,989,065.85

617.00	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	95,531,442.62	95,531,442.62
621.00	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	245,039,691.80	245,039,691.80
625.00	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0517019021	(21,826,807.15)	(21,826,807.15)
628.00	UNIVERSITY OF LAGOS	0517021002	4,088,587,639.13	4,088,587,639.13
635.00	UNIVERSITY OF ILORIN	0517021009	1,109,170,111.07	1,109,170,111.07
636.00	UNIVERSITY OF ABUJA	0517021010	221,826,964.00	221,826,964.00
638.00	UNIVERSITY OF AGRICULTURE, MAKURDI	0517021012	(2,111,999,542.13)	(2,111,999,542.13)
639.00	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013	118,765,334.20	118,765,334.20
651.00	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	29,857,344.17	29,857,344.17
657.00	FEDERAL UNIVERSITY DUTSE	0517021031	24,557,868.60	24,557,868.60
680.00	FGC IKOM	0517026011	(15,156,537.84)	(15,156,537.84)
684.00	FGC KADUNA	0517026015	(524,409.45)	(524,409.45)
685.00	FGC KANO	0517026016	(5,890,766.68)	(5,890,766.68)
686.00	FGC KEFFI	0517026017	(5,356,614.16)	(5,356,614.16)
687.00	FGC KIYAWA	0517026018	(89,250.00)	(89,250.00)
690.00	FGC MINJIBIR	0517026021	(9,880,511.28)	(9,880,511.28)
692.00	FGC ODIKOLOGUNA	0517026023	(2,516,150.04)	(2,516,150.04)
693.00	FGC ODOGBOLU	0517026024	(6,998,769.85)	(6,998,769.85)
695.00	FGC OGOJA	0517026026	(1,689,966.71)	(1,689,966.71)
696.00	FGC OHAFIA	0517026027	(5,265,940.87)	(5,265,940.87)
699.00	FGC ONITSHA	0517026030	(1,200,000.00)	(1,200,000.00)
700.00	FGC PORT HARCOURT	0517026031	(2,608,330.74)	(2,608,330.74)
704.00	FGC UGWOLAWO	0517026035	(237,859.42)	(237,859.42)
706.00	FGC ZARIA	0517026037	(1,865,313.45)	(1,865,313.45)
708.00	FGC, IDO-ANI	0517026039	3,927,085.24	3,927,085.24

711.00	FGGC ABULOMA	0517026042	(3,518,482.40)	(3,518,482.40)
712.00	FGGC AKURE	0517026043	3,927,085.24	3,927,085.24
720.00	FGGC CALABAR	0517026051	(1,564,941.64)	(1,564,941.64)
722.00	FGGC EFON IMNRINGI	0517026053	(9,857,102.43)	(9,857,102.43)
723.00	FGGC ENUGU	0517026054	(14,826,265.00)	(14,826,265.00)
734.00	FGGC KABBA	0517026065	(940,797.50)	(940,797.50)
735.00	FGGC KAZAURE	0517026066	(5,152,230.32)	(5,152,230.32)
736.00	FGGC KEANA	0517026067	(7,410,561.95)	(7,410,561.95)
738.00	FGGC LEJJA	0517026069	(7,529,648.54)	(7,529,648.54)
741.00	FGGC OMU-ARAN	0517026072	(1,418,743.04)	(1,418,743.04)
744.00	FGGC SHAGAMU	0517026075	(4,538,236.24)	(4,538,236.24)
746.00	FGGC UMUAHIA	0517026077	(2,865,905.30)	(2,865,905.30)
749.00	FSTC AHOADA	0517026080	(3,687,771.70)	(3,687,771.70)
751.00	FSTC JUBU-IMUSHIN	0517026082	(7,537,166.38)	(7,537,166.38)
753.00	FSTC TUNGBO - YENAGOA	0517026084	(4,370,085.35)	(4,370,085.35)
755.00	FTC IKARE	0517026086	3,821,803.40	3,821,803.40
760.00	FTC OHANSO	0517026091	(4,661,450.00)	(4,661,450.00)
772.00	FSTC,DOMA	0517026103	(62,830,026.00)	(62,830,026.00)
804.00	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0521025001	93,465.00	93,465.00
805.00	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	416,758,569.68	416,758,569.68
806.00	LAGOS UNIVERSITY TEACHING HOSPITAL	0521026002	322,562,316.53	322,562,316.53
812.00	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	5,998,877.43	5,998,877.43
818.00	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014	466,156,754.96	466,156,754.96
824.00	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0521027004	(9,000,000.00)	(9,000,000.00)
826.00	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	4,079,266.49	4,079,266.49

835.00	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015	(126,228,664.37)	(126,228,664.37)
851.00	FEDERAL MEDICAL CENTRE, KOGI	0521027031	(601,141,680.29)	(601,141,680.29)
853.00	FEDERAL MEDICAL CENTRE, KEBBI STATE	0521027033	(6,823,747.00)	(6,823,747.00)
854.00	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	400,632,138.25	400,632,138.25
888.00	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0521030003	93,465.00	93,465.00
909.00	CHAD BASIN NATIONAL PARK	0535005001	241,725.00	241,725.00
910.00	GASHAKA GUMTI NATIONAL PARK	0535006001	90,290.00	90,290.00
920.00	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT	0535016001	(248,482,844.34)	(248,482,844.34)
	Transactions in 2017		722,214,262.11	
	TOTAL		5,550,970,834.74	4,828,756,572.63
			-	

These are tax deductions that are yet to be remitted to Federal Inland Revenue Service (FIRS) and States Internal revenue service (SIRS)

NOTE 34

PAYABLES

S/N	DETAILS	NCOA	AMOUNT	REMARKS
	Summary Payments from Cash Flow Statements		**₦**	
1	PERSONNEL EMOLUMENT - NET	41040101	471,053,193.68	
2	PENSION & GRATUITY	41040102	-	
3	PROFESSIONAL FEES	41040103	7,517,347.00	
4	OVERHEAD	41040104	901,920,682.99	
5	OTHER GOODS & SERVICES	41040105	207,787,241,950.39	
6	LEGAL COMMITMENTS	41040107	-	
7	FINANCIAL COMMITMENTS	41040108	46,506,123,312.17	
8	INTERNAL LIABILITY FAILED PAYMENTS	41040109	12,090,798,549.12	
	TOTAL		**267,764,655,035.35**	

In line with the accrual basis of accounting, bills and supplies due but not paid reported in the financial statement of the FGN as current liabilities. They are liabilities owed to suppliers and staff claims as reported by PSE.

			OTHER PAYABLES	
			2017	2016
1	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001	582,248,406.00	582,248,406.00
2	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0111048001	7,958,333.00	7,958,333.00
3	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0119008001	250,143,744.07	250,143,744.07
4	NIGERIAN TELEVISION AUTHORITY	0123003001	960,258,114.57	960,258,114.57
5	NEWS AGENCY OF NIGERIA	0123005001	103,456,314.87	103,456,314.87
6	VOICE OF NIGERIA	0123006001	81,011,912.68	81,011,912.68

7	NIGERIA PRESS COUNCIL	0123009001	13,837,565.75	13,837,565.75
8	NATIONAL ORIENTATION AGENCY	0123011017	83,247,447.15	83,247,447.15
9	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0125001001	- 112,000.00	- 112,000.00
10	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001	33,967,173.34	33,967,173.34
11	FEDERAL CHARACTER COMMISSION	0149001001	48,414,407.64	48,414,407.64
12	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0161001001	13,491,725.00	13,491,725.00
13	TERTIARY EDUCATION TRUST FUND		173,979,088,644.53	173,979,088,644.53
14	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0215003001	- 74,465,785.83	- 74,465,785.83
15	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0215020001	47,640,099.46	47,640,099.46
16	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0215025001	26,478,772.00	26,478,772.00
17	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0215026001	8,466,485.11	8,466,485.11
18	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001	137,166,413.62	137,166,413.62
19	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001	62,977,695.71	62,977,695.71
20	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0215053001	8,830,100.00	8,830,100.00
21	DEBT MANAGEMENT OFFICE	0220002001	15,320,981.75	15,320,981.75
22	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001	241,209,625.80	241,209,625.80
23	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0228002001	310,495,023.78	310,495,023.78
24	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0228008002	555,922.42	555,922.42
25	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0228026001	3,625,873.39	3,625,873.39
26	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0228045001	2,310,000.00	2,310,000.00
27	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0228063001	13,692,106.67	13,692,106.67
28	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0228064001	33,303,501.35	33,303,501.35
29	ENERGY COMMISSION OF NIGERIA	0228073001	22,512,941.04	22,512,941.04
30	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0231001001	12,300,650.00	12,300,650.00
31	NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001	33,646,837.75	33,646,837.75

32	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001	1,520,484,927.88	1,520,484,927.88
33	NATIONAL BUREAU OF STATISTICS	0238004001	111,755,359.34	111,755,359.34
34	NIGERIA HYDROLOGICAL SERVICE AGENCY	0252002001	9,417,854.58	9,417,854.58
35	CROSS RIVER RBDA	0252040001	952,704,353.00	952,704,353.00
36	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001	21,915,774.04	21,915,774.04
37	HIGH COURT OF JUSTICE-FCT ABUJA	0318005001	593,899,632.03	593,899,632.03
38	NATIONAL JUDICIAL INSTITUTE-ABUJA	0318009001	2,000,000.00	2,000,000.00
39	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0513002001	19,365,078.00	19,365,078.00
40	NIGERIA INSTITUTE FOR SPORTS (NIS)	0513021003	1,000,000.00	1,000,000.00
41	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	29,566,804.30	29,566,804.30
42	NATIONAL EXAMINATIONS COUNCIL	0517009001	880,215,864.88	880,215,864.88
43	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001	- 396,604,552.83	- 396,604,552.83
44	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0517016001	124,034,677.92	124,034,677.92
45	FEDERAL POLYTECHNIC ADO-EKITI	0517018001	172,068,038.07	172,068,038.07
46	FEDERAL POLYTECHNIC BIDA	0517018003	3,200,000.00	3,200,000.00
47	FEDERAL POLYTECHNIC IDAH	0517018004	99,001,189.00	99,001,189.00
48	FEDERAL POLYTECHNIC UWANA-AFIKPO	0517018008	347,668,380.00	347,668,380.00
49	FEDERAL POLYTECHNIC DAMATURU	0517018015	38,350,476.00	38,350,476.00
50	FEDERAL POLYTECHNIC BALI	0517018020	1,471,330.00	1,471,330.00
51	FEDERAL POLYTECHNIC UKANA	0517018023	31,588,479.00	31,588,479.00
52	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0517018024	63,106,448.84	63,106,448.84
53	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001	62,849,467.76	62,849,467.76
54	FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002	71,986,146.93	71,986,146.93
55	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011	19,826,337.92	19,826,337.92
56	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012	124,946,658.19	124,946,658.19

57	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013	143,594,122.14	143,594,122.14
58	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017	1,890,000.00	1,890,000.00
59	UNIVERSITY OF LAGOS	0517021002	6,893,254,580.47	6,893,254,580.47
60	UNIVERSITY OF JOS	0517021007	32,125,730.00	32,125,730.00
61	UNIVERSITY OF ILORIN	0517021009	19,526,527.69	19,526,527.69
62	UNIVERSITY OF ABUJA	0517021010	1,262,442,171.00	1,262,442,171.00
63	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013	1,769,253,947.67	1,769,253,947.67
64	UNIVERSITY OF PORT HARCOURT	0517021014	431,941,541.29	431,941,541.29
65	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0517021019	2,000,000.00	2,000,000.00
66	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025	6,648,318.30	6,648,318.30
67	FEDERAL UNIVERSITY DUTSE	0517021031	113,650,455.50	113,650,455.50
68	FEDERAL UNIVERSITY DUTSIN-MA	0517021034	103,219,161.00	103,219,161.00
69	FGC KEFFI	0517026017	- 41,756,352.29	- 41,756,352.29
70	FGC OKPOSI	0517026029	2,065,498.00	2,065,498.00
71	FGGC KEANA	0517026067	- 46,619,026.16	- 46,619,026.16
72	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001	82,655,991.63	82,655,991.63
73	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0521025001	2,996,245.00	2,996,245.00
74	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	549,881,407.63	549,881,407.63
75	LAGOS UNIVERSITY TEACHING HOSPITAL	0521026002	890,680,292.80	890,680,292.80
76	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004	1,130,016,847.11	1,130,016,847.11
77	UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005	375,190,062.75	375,190,062.75
78	JOS UNIVERSITY TEACHING HOSPITAL	0521026008	306,296,498.62	306,296,498.62
79	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010	815,171,423.00	815,171,423.00
80	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014	459,035,271.03	459,035,271.03
81	FEDERAL SPECIALIST HOSPITAL, IRRUA	0521027001	469,198,260.34	469,198,260.34

82	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0521027005	71,388,230.90	71,388,230.90
83	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006	175,749,639.24	175,749,639.24
84	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010	1,615,000.00	1,615,000.00
85	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015	847,821,093.34	847,821,093.34
86	FEDERAL MEDICAL CENTRE, MAKURDI	0521027021	346,479,274.84	346,479,274.84
87	FEDERAL MEDICAL CENTRE, ASABA	0521027025	582,488,560.86	582,488,560.86
88	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032	- 1,000,000.00	- 1,000,000.00
89	FEDERAL MEDICAL CENTRE, KEBBI STATE	0521027033	21,537,180.00	21,537,180.00
90	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034	538,075.00	538,075.00
91	FEDERAL MEDICAL CENTRE, EBUTE METTA	0521027038	53,830,220.09	53,830,220.09
92	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0521030003	2,996,245.00	2,996,245.00
93	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0521048001	114,582,250.45	114,582,250.45
94	CHAD BASIN NATIONAL PARK	0535005001	803,750.00	803,750.00
95	GASHAKA GUMTI NATIONAL PARK	0535006001	7,171,287.00	7,171,287.00
96	TRANSACTIONS IN 2017		67,795,397,496.64	
	TOTAL		**267,764,655,035.35**	**199,969,257,538.71**

Payables are current liabilities due to other parties.They are liabilities owed to suppliers and staff claims as reported by Ministries Department and Agencies

NOTE 35

PROVISIONS FOR SHORT TERM LOANS

S/N	DETAILS	NCOA	AMOUNT	REMARKS
	Summary Payments from Cash Flow Statements		**₦**	
1	ACCUMULATED PROVISION FOR BAD DEBTS - BILATERAL LOANS	44070101	145,481,361.45	
2	ACCUMULATED PROVISION FOR BAD DEBTS - LOAN TO MINISTRIES / DEPARTMENTS / AGENCIES	44070203	- 2,419,354.84	
	TOTAL		**143,062,006.61**	

The FGN and its PSE are expected to provide amount for short term obligations. These includes bad debts arising from bilateral loans and loans to ministries.

NOTE 36

CURRENT PORTION OF BORROWING

S/N	DETAILS	NCOA	AMOUNT	REMARKS
	Summary Payments from Cash Flow Statements		**₦**	
1	BI-LATERAL LOANS	41060102	8,000,200,470.88	
2	MULTI-LATERAL LOANS	41060103	367,805,221.68	
	TOTAL		**8,368,005,692.56**	

This represents current portion of borrowing in respect of the federal ministry of industry, trade and investment

S/N	NAME	CODE	AMOUNT	
			2017	**2016**
1	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	41060101	2,518,918,218.06	2,518,918,218.06
2	Transactions in 2017	41060102	5,849,087,474.50	
	TOTAL		**8,368,005,692.56**	

NOTE 37

PUBLIC FUNDS

			TRUST FUNDS	OTHER PUBLIC FUNDS			
			OPENING BALANCE	INFLOW	OUTFLOW	ADDITIONAL FUND	CLOSING BALANCE
S/N	Details	NCOA	01/01/2017				31/12/2017
	Summary Payments from Cash Flow Statements		₦		₦	₦	
1	STABILIZATION FUND	42010101	24,326,088,391.26	21,003,207,061.42	- 36,818,365,464.37		8,510,929,988.31
2	ECOLOGICAL FUND	42010102	49,804,159,732.69	41,204,018,147.99	- 64,659,441,532.73		26,348,736,347.95
3	DEVELOPMENT OF NATURAL RESOURCES	42010103	54,112,485,175.52	70,436,384,073.65	- 18,002,929,699.04		106,545,939,550.13
4	TERTIARY EDUCATION TRUST FUND	42010104	51,816,427,908.85	175,227,764,372.36	- 105,316,129,737.55		121,728,062,543.66
5	PETROLUEM TECHNOLOGY DEVELOPMENT FUND	42010105	-			-	-
6	POLICE REWARD FUND	42010106	-			-	-
7	PRISON REWARD FUND	42010107	-			-	-
8	ARMED FORCES REWARD FUND	42010108	-			-	-
9	NIGERIAN EX-SERVICEMEN REWARD FUND	42010109	-			-	-
10	COCOA LEVY FUND	42010110	4,196,237.44				4,196,237.44
11	FERTILIZER REVOLVING FUND	42010111	-			-	-
12	SINKING FUND	42010112	-			-	-
13	STEEL POOL LEVY ACCOUNT	42010113	1,885,564,673.15	369,627,436.91	- 19,438,545.94		2,235,753,564.12
14	NATIONAL ECONOMIC RECONSTRUCTION FUND	42010114	-				-
15	NATIONAL HOUSING FUND	42010115	-				-
16	SOCIAL INSURANCE TRUST FUND	42010116	-				-
17	SUGAR DEVELOPMENT FUND	42010117	1,357,164,508.46	10,390,003,771.77	- 6,410,690,762.03		5,336,477,518.20
18	NATIONAL AUTOMOTIVE COUNCIL FUND	42010118	11,392,639,680.23	2,674,374,983.03	- 5,249,329,142.48	85,015.46	8,817,770,536.24

19	RICE LEVY	42010119	9,100,516,101.41	191,120,881.53	- 6,172,467,738.77		3,119,169,244.17
20	PORT LEVY	42010120	12,072,997,870.52	36,898,542,650.95	- 35,569,803,079.19		13,401,737,442.28
21	ECOWAS LEVY	42010121	-				-
22	CISS LEVY	42010122	36,340,875,425.95	57,576,138,257.34	- 49,262,322,829.63		44,654,690,853.66
23	NESS LEVY	42010123	3,349,301,244.98	3,837,423,412.41	- 3,861,720,960.80		3,325,003,696.59
24	SERVICE CHARGE POOL ACCOUNT	42010124	145,742,631.36				145,742,631.36
25	CIGARETTE LEVY	42010125	2,233,838,773.59	1,967,706,654.85	- 77,684,599.58		4,123,860,828.86
26	CUSTOM TEXTILE LEVY	42010126	309,353,137.29	8,343,163.31	- 115,448.90		317,580,851.70
27	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	42010127	171,519,906.33				171,519,906.33
28	CEMENT LEVY	42010128	717,534,404.24	1,389,549.01	- 15,480,320.94		703,443,632.31
29	HUSK BROWN RICE LEVY	42010129	1,195,277,249.10	32,388.28	- 6,412.47	355,892.65	1,195,659,117.56
30	LEVY ON SANITORY POOL ACCOUNT	42010130	2,880,988,795.48	523,069,490.06	- 55,243,164.23		3,348,815,121.31
31	LEVY ON WINES SPIRIT	42010131	1,224,989,463.45		- 12,453.60		1,224,977,009.85
32	PENSION BOND REDEMPTION FUND	42010132	589,429,549,635.02				589,429,549,635.02
33	CONSOLIDATED POOL ACCOUNT	42010133	4,441,284,572.96	107,754,402,390.35	- 81,973,753,928.04		30,221,933,035.27
34	MOFI OPTIONAL ACCOUNT	42010134	1,501,551,336.70	1,315,755,889.37			2,817,307,226.07
35	WHEAT FLOUR LEVY	42010135	230,147,076.79	11,606,919.87	- 232,262,102.08		9,491,894.58
36	WHEAT GRAIN LEVY	42010136	17,084,703,515.25	60,834,686,775.54	- 40,014,072,141.43	3,134,308,121.42	41,039,626,270.78
37	POLICE EQUIPMENT FUND	42010201	55,752,940.56				55,752,940.56
38	CHEQUE OPERATIONAL ACCOUNT	42010202	988,750.00				988,750.00
39	MONITISATION(Motor Vehicle)	42010203	4,327,297.08				4,327,297.08
40	NITDA POOL ACCOUNT	42010204	2,692,237,014.55	10,133,956,550.38	- 8,150,000,000.00		4,676,193,564.93
41	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	42010205	1,378,930.01				1,378,930.01
42	SOLID MINERALS REVENUE POOL A/C	42010206	5,052,476,998.63	3,783,915,179.64	- 298,063,718.00		8,538,328,460.27
43	FGN SIGNATURE BONUSES ACCOUNT	42010207	55,640,988,176.15				55,640,988,176.15

44	35% NAC LEVY POOL ACCOUNT	42010208	1,114,967,462.99	1,233,620,091.96			2,348,587,554.95
45	40% POLISHED RICE LEVY POOL A/C	42010209	46,675.99				46,675.99
46	IPPIS OPERATION ACCOUNT	42010210	2,978,801,068.64		- 2,978,801,068.64		-
	TOTAL		**944,670,862,762.62**	**607,377,090,091.98**	**- 465,138,134,850.44**	**3,134,749,029.53**	**1,090,044,567,033.69**

As part of efforts to streamline operations between the Federation and Federal Government, Public funds that are due to the Federation account will eventually be excludeded from the account of the Federal Government. hence in 2017, there were no figure in the movement of Public fund.Apart from the Consolidated Revenue Fund (CRF) of the Federal Government created by Section 80 of the Constitution of the Federal Republic of Nigeria 1999 as amended, there are other Public Funds created by Act of Parliament. The Public Funds have receipts and payments and the balances on the funds are reported in the Statement of Financial Position. They are classified under the Non-Current Liabilities and include: Trust Funds, Revolving Funds and other Funds created by Government.

NOTE 38

LONG TERM PROVISIONS

S/N	DETAILS	NCOA	AMOUNT	REMARKS
	Summary Payments from Cash Flow Statements		**₦**	
1	LONG-TERM EMPLOYEE BENEFITS	42020101	-	
2	OTHER LONG TERM PAYABLES	42020102	179,891,888,121.83	
	TOTAL		**179,891,888,121.83**	

The FGN and its PSE are expected to provide yearly amount for future obligations. This is to have enough resources to meet these obligations and include long-term employee benefits and other long-term payables.

LONG-TERM PROVISIONS

S/N	NAME	CODE	AMOUNT	
			2017	2016
	ADMINISTRATIVE SECTOR			
1	NIGERIAN TELEVISION AUTHORITY	0123003001	2,770,437,158.41	2,770,437,158.41
2	NEWS AGENCY OF NIGERIA	0123005001	35,863,285.87	35,863,285.87
3	ENERGY COMMISSION OF NIGERIA	0228073001	3,345,282,883.46	3,345,282,883.46
4	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001	70,676,676.25	70,676,676.25
5	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001	100,834,017,735.53	100,834,017,735.53
6	UNIVERSITY OF ILORIN	0517021009	589,541,168.00	589,541,168.00
7	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001	134,377,804.31	134,377,804.31
8	Transactions in 2017		72,111,691,410.00	
	TOTAL		**179,891,888,121.83**	**107,780,196,711.83**

NOTE 39

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2017
LONG TERM BORROWINGS

SN	NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2017	ADJUSTMENT	OPENING BALANCE AS AT 01/01/2017	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)	ADJUSTMENT/OTHER COST	CLOSING BALANCE AS AT 31/12/2017	EXCHANGE RATE AT AT 31/12/2017	CLOSING BALANCE AS AT 31/12/2017
1	**A: MULTILATERAL-WORLD BANK GROUP:**				**CURRENCY ($)**	**CURRENCY ($)**	**CURRENCY ($)**		**CURRENCY ($)**		**=N=**
	International Development Association(IDA)	3,295,209,622.18	235,860,000.00	3,531,069,622.18	483,640,000.00		78,760,000.00	- 367,870,377.82	4,303,820,000.00	306.00	1,316,968,920,000.00
	International Fund for Agriculture Development(IFAD)	107,420,000.00	- 44,280,000.00	63,140,000.00	23,660,000.00		1,800,000.00	7,870,000.00	77,130,000.00	306.00	23,601,780,000.00
	IBRD	3,880,000.00	-	3,880,000.00	120,300,000.00		870,000.00	- 870,000.00	124,180,000.00	306.00	37,999,080,000.00
2	**B: AFRICA DEVELOPMENT BANK GROUP:**			-					-		
	African Dev. Bank (ADB)	403,340,000.00	- 15,450,000.00	387,890,000.00	783,260,000.00		3,810,000.00	- 9,780,000.00	1,177,120,000.00	306.00	360,198,720,000.00
	African Development Foundation(ADF)	715,280,000.00	- 145,690,000.00	569,590,000.00	51,420,000.00		260,000.00	15,780,000.00	604,970,000.00	306.00	185,120,820,000.00
3	**C: OTHER MULTILATERALS**			-					-		
	ABEDA	5,720,000.00	- 2,260,000.00	3,460,000.00			30,000.00	- 400,000.00	3,830,000.00	306.00	1,171,980,000.00
	European Investment Bank(EDF/EIB)	65,730,000.00	- 25,980,000.00	39,750,000.00			3,270,000.00	- 5,490,000.00	41,970,000.00	306.00	12,842,820,000.00
	Islamic Development Bank(IDB)	17,270,000.00	- 2,190,000.00	15,080,000.00			1,150,000.00	- 1,840,000.00	15,770,000.00	306.00	4,825,620,000.00
4	**D: BILATERAL**			-					-		
	Exim Bank of China (NIGCOMSAT)	1,638,060,000.00	-	1,638,060,000.00	308,950,000.00		65,010,000.00	- 48,980,000.00	1,930,980,000.00	306.00	590,879,880,000.00
	French Development Agency (AFD)	5,000,000.00	- 10,000.00	4,990,000.00	56,670,000.00		3,090,000.00	8,070,000.00	50,500,000.00	306.00	15,453,000,000.00
	JICA	70,660,000.00	-	70,660,000.00				- 2,790,000.00	73,450,000.00	306.00	22,475,700,000.00
	KFW	11,090,000.00	-	11,090,000.00	80,000,000.00		1,170,000.00	- 2,670,000.00	92,590,000.00	306.00	28,332,540,000.00
5	**E: COMMERCIAL/OTHERS:**			-					-		
	ZTE	-		-					-		
	CMEC	-		-					-	-	-
	EUROBOND	1,500,000,000.00		1,500,000,000.00	4,500,000,000.00		150,000,000.00	- 150,000,000.00	6,000,000,000.00	306.00	1,836,000,000,000.00
	DIASPORA BOND	-	-		300,000,000.00		8,440,000.00	- 8,440,000.00	300,000,000.00	306.00	91,800,000,000.00
	Others	-									
	AGENCY FEES	-					20,000.00				-
	OIL WARRANT						41,720,000.00				
	TOTAL	**7,838,659,622.18**		**7,838,659,622.18**	**6,707,900,000.00**		**359,400,000.00**	**- 567,410,377.82**	**14,796,310,000.00**		**4,527,670,860,000.00**
	TOTAL DEBTS IN NAIRA	**2,390,791,184,764.90**	**-**		**2,052,617,400,000.00**	-	**109,976,400,000.00**	**(173,627,575,612.92)**		-	
		EXCHANGE LOSS			**2,398,629,844,387.08**				**2,398,629,844,387.08**		
	CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2017 '=N= 306 to $								**- 2,390,791,184,764.90**		
								EXCHANGE LOSS	**7,838,659,622.18**		

KINDLY NOTE THAT THE LOAN AMOUNT PRINCIPAL REPAYMENTS AND OTHER TRANSACTIONS ARE IN DIFFERENT CURRENCIES BUT REPORTED IN DOLLARS. THEREFORE ADDITION AND NETTING OUT OF ITEMS FROM THE OPENING BALANCE WOULD NOT REFLECT THE ACCURATE BALANCE AS AT END OF YEAR.

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDS

AS AT 31ST DECEMBER, 2017

	DESCRIPTION	BALANCES AS AT 01/01/2017	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW	LESS: REPAYMENT	BALANCE AS AT 31/12/2017
	FGN AND TREASURY BONDS:	**N**	**N**	**N**	**N**	**N**	**N**
	9.85% FGN JUL 2017	20,000,000,000.00					**20,000,000,000.00**
	9.35% FGN AUG 2017	100,000,000,000.00					**100,000,000,000.00**
	10.7% FGN MAY 2018	300,000,000,000.00					**300,000,000,000.00**
	15% FGN NOV 2028	75,000,000,000.00					**75,000,000,000.00**
	12.49% FGN MAY 2029	150,000,000,000.00					**150,000,000,000.00**
	7% FGN OCT 2019	233,896,698,000.00					**233,896,698,000.00**
	8.5% FGN APR. 2015	200,000,000,000.00					**200,000,000,000.00**
	4.00% FGN APR 2015	-					-
	10.00% FGN JUL 2030	591,568,208,000.00					**591,568,208,000.00**
	6.39% FGN JAN 2022	605,310,000,000.00					**605,310,000,000.00**
	15.1% FGN APR. 2017	480,133,082,000.00					**480,133,082,000.00**
	16.00% FGN JUN 2019	351,300,000,000.00					**351,300,000,000.00**
	13.05% FGN AUG 2016	581,386,704,000.00					**581,386,704,000.00**
	14.20% FGN MAR 2024	719,994,128,000.00					**719,994,128,000.00**
	UNSPECIFY	-					-
	15.54% FGN FEB 2020	451,930,000,000.00					**451,930,000,000.00**
	12.1493% FGN JUL	395,500,000,000.00					**395,500,000,000.00**
	12.00% FGN MAR 2025	263,600,000,000.00					**263,600,000,000.00**
	9.00% FGN MAY 2025	190,000,000,000.00					**190,000,000,000.00**
	9.00% FGN AUG 2030	98,522,000,000.00					**98,522,000,000.00**
]		1,756,796,644,592.00					**1,756,796,644,592.00**
			1,150,874,189,000.00				**1,150,874,189,000.00**
		7,564,937,464,592.00	**1,150,874,189,000.00**				**8,715,811,653,592.00**

					GRAND TOTAL		**13,243,482,513,592.00**				

The FGN do borrow to finance capital projects. The borrowings usually have long term repayment terms and classified in the Statement of Financial Position, they are amount owed for a period exceeding 12 months from the date of the Statement of Financial Position. This comprises of foreign and domestic loans. Examples are Bi-Lateral loans, Multi-lateral loans, Treasury Bond-foreign.

(1,000,000.00)

S/NO	Name	Code	BALANCE B/D =N=	RECEIVED DURING THE YR =N=	REPAID WITHIN THE YEAR	BAL C/F
	DOMESTIC BORROWINGS					
	BILATERAL LOANS					
	BILATERAL LOANS	42030102	-	165,961,185,748.47	-	165,961,185,748.47
	SUB TOTAL (BILATERAL LOANS)	65	-	165,961,185,748.47	-	165,961,185,748.47
	MULTILATERAL LOANS					
	MULTILATERAL LOANS	42030103	-	447,878,493,155.70	-	447,878,493,155.70
	SUB TOTAL (MULTILATERAL LOANS)	100	-	447,878,493,155.70	-	447,878,493,155.70
	TOTAL LONG TERM BORROWINGS		**-**	**613,839,678,904.17**	**-**	**613,839,678,904.17**

SUMMARY OF BORROWINGS

BALANCE AS AT 1/1/2017

NOTE 40

CAPITAL GRANT

S/N	DETAILS	NCOA	2016	Granted by Treasury for the Year	Received from Other Sources by the MDA for the Year	2017
			₦	₦	₦	₦
1	CAPITAL GRANTS	43010101	1,025,786,888,795.55	2,085,270,518,483.83	1,217,031,075,011.16	1,894,026,332,268.22
	TOTAL		**1,025,786,888,795.55**	**2,085,270,518,483.83**	**1,217,031,075,011.16**	**1,894,026,332,268.22**

As part of the responsibility of the FGN, it does provide funds to its PSE for capital expenditure into development of fixed assets. The amounts funded to the PSE annually are reported by them as Capital Grants (Owners Equity) and reported in the Statement of Financial Position.

S/N	Details according to MDA	NCOA	2017	Grant for the Year		2016
			₦	₦		₦
1	STATE HOUSE - HQTRS	0111001001				-
2	STATE HOUSE OPERATIONS - PRESIDENT	0111001002				-
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	0111001003				-
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0111001004				-
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0111001005				-
6	STATE HOUSE MEDICAL CENTRE	0111001006				866,602,088.00
7	STATE HOUSE LAGOS LIAISON OFFICE	0111001007				-
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT	0111005001				72,457,535,853.21
9	NIPSS, KURU	0111006001				271,065,576.00
10	BUREAU OF PUBLIC ENTERPRISES (BPE)	0111007001				149,618,126.00
11	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0111008001				-

12	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0111009001				23,838,492,762.00
13	BUREAU OF PUBLIC PROCUREMENT (BPP)	0111010001				289,902,440.00
14	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (N	0111011001				10,615,195.00
15	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0111048001				225,508,000.00
16	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0111051001				39,082,626.00
17	NASS MANAGEMENT	0112001001				1,576,776,083.00
18	SENATE	0112002001				5,223,785,841.71
19	HOUSE OF REPRESENTATIVES	0112003001				3,568,632,108.27
20	NATIONAL ASSEMBLY COMMISSION	0112004001				512,683,504.25
21	LEGISLATIVE AIDES	0112005001				150,000,000.00
22	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0112006001				-
23	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0112007001				-
24	GENERAL SERVICE	0112008001				5,329,269,253.43
25	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0112009001				5,923,538,680.50
26	FEDERAL DEFENCE MINISTRY- MAIN MOD	0116001001				110,258,289,527.77
27	DEFENCE HEADQURTERS	0116002001				-
28	NIGERIAN ARMY	0116003001				79,853,634,582.66
29	NIGERIAN NAVY	0116004001				10,101,706,164.00
30	NIGERIAN AIRFORCE	0116005001				-
31	NIGERIANACADEMY DEFENCE(NDA)	0116006001				-
32	NIGERIANCOLLEGE DEFENCE	0116007001				3,937,018,829.00
33	COMMANDCOLLEGE, JAJIAND STAFF	0116008001				1,773,619,868.33
34	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0116009001				898,757,929.00
35	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0116010001				1,528,233,254.00
36	DEFENCE SCHOOL INTELLIGENCE	0116011001				850,413,615.00

37	DEFENCE AGENCY INTELLIGENCE	0116012001				9,782,444,048.16
38	DEFENCE MISSIONS	0116015017				2,132,351,388.62
39	MILITARY PENSION BOARD	0116021001				418,095,199.92
40	DEFENCE SPACE AGENCY	0116018001				556,474,084.00
41	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFF/	0119001001				9,504,631,247.26
42	TECHNICAL AIDS CORPS	0119002001				71,997,240.00
43	FOREIGN SERVICE ACADEMY (FSA)	0119003001				19,596,500.00
44	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0119006001				28,576,996.10
45	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0119007001				26,770,655.04
46	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0119008001				32,446,800.00
47	FOREIGN MISSION: ABIDJAN	0119009001				-
48	FOREIGN MISSION: ACCRA	0119009002				-
49	FOREIGN MISSION: ADDIS ABABA	0119009003				352,500,000.00
50	FOREIGN MISSION: ALGIERS	0119009004				52,500,000.00
51	FOREIGN MISSION: ANKARA	0119009005				-
52	FOREIGN MISSION: ATHENS	0119009006				-
53	FOREIGN MISSION: ATLANTA	0119009007				-
54	FOREIGN MISSION: BAMAKO	0119009009				-
55	FOREIGN MISSION: BANGKOK	0119009010				-
56	FOREIGN MISSION: BANGUI	0119009011				-
57	FOREIGN MISSION: BANJUL	0119009012				-
58	FOREIGN MISSION: BATA	0119009013				-
59	FOREIGN MISSION: BEIJING	0119009014				-
60	FOREIGN MISSION: BEIRUT	0119009015				-
61	FOREIGN MISSION: BERLIN	0119009016				-

62	FOREIGN MISSION: BERNE	0119009017				-
63	FOREIGN MISSION: BISSAU	0119009018				-
64	FOREIGN MISSION: BRASILIA	0119009019				37,500,000.00
65	FOREIGN MISSION: BRAZAVILLE	0119009020				-
66	FOREIGN MISSION: BRUSSELS	0119009021				-
67	FOREIGN MISSION: BUCHAREST	0119009022				-
68	FOREIGN MISSION: BUDAPEST	0119009023				-
69	FOREIGN MISSION: BUEA	0119009024				-
70	FOREIGN MISSION: BUENOS AIRES	0119009025				-
71	FOREIGN MISSION: BUJUMBURA	0119009026				-
72	FOREIGN MISSION: CAIRO	0119009027				-
73	FOREIGN MISSION: CANBERRA	0119009028				-
74	FOREIGN MISSION: CARACAS	0119009029				-
75	FOREIGN MISSION: CONAKRY	0119009030				-
76	FOREIGN MISSION: COTONOU	0119009031				240,000,000.00
77	FOREIGN MISSION: DAKAR	0119009032				-
78	FOREIGN MISSION: DAMASCUS	0119009033				-
79	FOREIGN MISSION: DAR-ES-SALAAM	0119009034				30,787,813.00
80	FOREIGN MISSION: DOUALA	0119009035				-
81	FOREIGN MISSION: DUBAI TRADE MISSIONS	0119009036				-
82	FOREIGN MISSION: DUBLIN	0119009037				-
83	FOREIGN MISSION: FREETOWN	0119009038				-
84	FOREIGN MISSION: GABORONE	0119009039				-
85	FOREIGN MISSION: GENEVA	0119009040				-
86	FOREIGN MISSION: HANOI	0119009042				-

87	FOREIGN MISSION: HARARE	0119009043				-
88	FOREIGN MISSION: HAVANA	0119009044				-
89	FOREIGN MISSION: HONGKONG	0119009045				-
90	FOREIGN MISSION: ISLAMABAD	0119009046				-
91	FOREIGN MISSION: JAKARTA	0119009047				-
92	FOREIGN MISSION: JEDDAH	0119009048				-
93	FOREIGN MISSION: JOHANNESBURG	0119009049				47,500,000.00
94	FOREIGN MISSION: KAMPALA	0119009050				-
95	FOREIGN MISSION: KHARTOUM	0119009051				-
96	FOREIGN MISSION: KIEV	0119009052				-
97	FOREIGN MISSION: KIGALI RWANDA	0119009053				-
98	FOREIGN MISSION: KINGSTON	0119009054				-
99	FOREIGN MISSION: KINSHASA	0119009055				37,500,000.00
100	FOREIGN MISSION: KUALA LUMPUR	0119009056				-
101	FOREIGN MISSION: KUWAIT	0119009057				-
102	FOREIGN MISSION: LIBREVILLE	0119009058				20,000,000.00
103	FOREIGN MISSION: LISBON	0119009059				-
104	FOREIGN MISSION: LOME	0119009060				-
105	FOREIGN MISSION: LONDON	0119009061				-
106	FOREIGN MISSION: LUANDA	0119009062				-
107	FOREIGN MISSION: LUSAKA	0119009063				-
108	FOREIGN MISSION: MADRID	0119009064				-
109	FOREIGN MISSION: MALABO	0119009065				-
110	FOREIGN MISSION: MANILLA	0119009066				-
111	FOREIGN MISSION: MAPUTO	0119009067				-

112	FOREIGN MISSION: MEXICO CITY	0119009068				-
113	FOREIGN MISSION: MNROVIA	0119009069				-
114	FOREIGN MISSION: MOSCOW	0119009070				-
115	FOREIGN MISSION: NAIROBI	0119009071				-
116	FOREIGN MISSION: N'DJAMENA	0119009072				-
117	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0119009073				-
118	FOREIGN MISSION: NEW DELHI	0119009074				-
119	FOREIGN MISSION: NEW YORK (CG)	0119009075				-
120	FOREIGN MISSION: NEW YORK (PM)	0119009076				490,000,000.00
121	FOREIGN MISSION: NIAMEY	0119009077				-
122	FOREIGN MISSION: NNJC - NIAMEY	0119009078				-
123	FOREIGN MISSION: OTTAWA	0119009080				-
124	FOREIGN MISSION: OUAGADOUGOU	0119009081				-
125	FOREIGN MISSION: PARIS	0119009082				-
126	FOREIGN MISSION: PORT OF SPAIN	0119009083				-
127	FOREIGN MISSION: PRETORIA	0119009084				-
128	FOREIGN MISSION: PYONG YANG	0119009085				-
129	FOREIGN MISSION: RABAT	0119009086				-
130	FOREIGN MISSION: RIYADH	0119009087				-
131	FOREIGN MISSION: ROME	0119009088				-
132	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0119009089				-
133	FOREIGN MISSION: SAO TOME	0119009091				-
134	FOREIGN MISSION: SEOUL	0119009092				-
135	FOREIGN MISSION: SHANGHAI	0119009093				-
136	FOREIGN MISSION: SINGAPORE	0119009094				-

137	FOREIGN MISSION: STOCKHOLM	0119009095				-
138	FOREIGN MISSION: TEHRAN	0119009096				-
139	FOREIGN MISSION: TEL AVIV	0119009097				-
140	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	0119009098				-
141	FOREIGN MISSION: THE HAGUE	0119009099				-
142	FOREIGN MISSION: TOKYO	0119009100				-
143	FOREIGN MISSION: TRIPOLI	0119009101				-
144	FOREIGN MISSION: TUNIS	0119009102				-
145	FOREIGN MISSION: VIENNA	0119009103				-
146	FOREIGN MISSION: WARSAW	0119009104				-
147	FOREIGN MISSION: WASHINGTON	0119009105				-
148	FOREIGN MISSION: WINDHOEK	0119009106				-
149	FOREIGN MISSION: YAOUNDE	0119009107				-
150	PERMANENT MISSION, ASACOF , CARACAS	0119009108				-
151	FOREIGN MISSION, JUBA, SOUTH SUDAN	0119009109				-
152	FOREIGN MISSIONS, ABU DHAB	0119009110				-
153	FOREIGN MISSION LILONGWE, MALAWI	0119009111				-
154	FOREIGN MISSION BELGRADE, SERBIA	0119009112				74,170,468.04
155	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0119009115				-
156	FOREIGN MISSION VATICAN	0119009116				-
157	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0119009117				-
158	CONSOLATE GENERAL FRANKFURT, GERMANY	0119009118				-
159	FOREIGN MISSION COLOMBO, SRI-LANKA	0119009119				-
160	FOREIGN MISSION DOHA, QATAR	0119009120				-
161	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0119009121				-

162	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0119009122				-
163	FOREIGN MISSION AMMAN, JORDAN	0119009123				-
164	FOREIGN MISSION GUANGZHOU, CHINA	0119009124				-
165	CONSULAR MISSION MAROUA, CAMEROON	0119009125				-
166	FEDERAL MINISTRY OF INFORMATION - HQTRS	0123001001				469,146,804.00
167	NIGERIAN TELEVISION AUTHORITY	0123003001				25,447,613,742.12
168	FEDERAL RADIO CORPORATION OF NIGERIA	0123004001				67,971,283.50
169	NEWS AGENCY OF NIGERIA	0123005001				89,103,622.00
170	VOICE OF NIGERIA	0123006001				397,545,808.68
171	NIGERIAN FILM CORPORATION	0123007001				151,186,482.65
172	NATIONAL BROADCASTING COMMISION	0123008001				40,015,709.00
173	NIGERIA PRESS COUNCIL	0123009001				49,899,918.00
174	NATIONAL FILM AND VEDIO CENSOR BOARD	0123010001				16,968,850.00
175	ADVERTISING PRACTIONERS OF NIGERIA	0123011001				7,437,650.00
176	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0123011002				132,625,003.00
177	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0123011003				120,495,156.68
178	NATIONAL COUNCIL OF ARTS AND CULTURE	0123011004				69,055,071.42
179	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0123011005				52,200,707.40
180	NATIONAL TROUPE OF NIGERIA	0123011006				36,394,000.00
181	NATIONAL THEATRE	0123011007				-
182	NATIONAL GALLERY OF ART	0123011008				115,913,000.00
183	NATIONAL WAR MUSEUM - UMUAHIA	0123011009				4,669,755.00
184	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMEN	0123011010				35,906,800.00
185	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0123011011				127,195,571.17
186	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0123011012				3,558,877.50

187	NATIONAL ORIENTATION AGENCY	0123011017				-
188	FEDERAL MINISTRY OF INTERIOR - HQTRS	0124001001				4,496,661,056.67
189	NIGERIAN PRISON SERVICE	0124002001				3,600,000,000.00
190	NIGERIA IMMIGRATION SERVICE	0124003001				1,965,177,910.00
191	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0124004001				1,034,520,904.00
192	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (C	0124005001				15,876,000.00
193	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0124006001				-
194	FEDERAL FIRE SERVICE	0124007001				4,310,570,316.00
195	POLICE PENSION BOARD	0124009001				-
196	NIGERIA POLICE ACADEMY WUDIL, KANO	0124011002				416,272,755.00
197	POLICE FORMATION & COMMAND HQTRS	0124012001				4,026,818,000.00
198	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATIO	0125001001				167,712,125.76
199	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0125002001				816,072,367.68
200	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0125003001				67,687,862.34
201	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0125004001				-
202	FEDERAL TRAINING CENTRE,ENUGU	0125005002				-
203	FEDERAL TRAINING CENTRE,ILORIN	0125005003				-
204	FEDERAL TRAINING CENTRE,KADUNA	0125005004				-
205	FEDERAL TRAINING CENTRE,LAGOS	0125005005				-
206	FEDERAL TRAINING CENTRE,MAIDUGURI	0125005006				-
207	FEDERAL TRAINING CENTRE,CALABAR	0125005007				-
208	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0125006001				75,577,864.00
209	BUREAU OF PUBLIC SERVICE REFORMS	0125008001				32,963,208.00
210	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0125009001				171,479,162.00
211	AUDITOR GENERAL FOR THE FEDERATION	0140001001				256,712,486.00

212	PUBLIC COMPLAINTS COMMISSION	0145001001				64,029,935.08
213	FEDERAL CIVIL SERVICE COMMISSION	0147001001				-
214	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0148001001				21,537,198,083.30
215	FEDERAL CHARACTER COMMISSION	0149001001				862,750,979.00
216	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0156001001				3,106,444,452.40
217	NIGERIA COMMUNICATION SATELLITE	0156003001				-
218	NIPOST	0156006001				-
219	NATIONAL SECURITY ADVISER	0157001001				16,608,789,172.00
220	DIRECTORATE OF STATE SECURITY SERVICE	0157002001				-
221	NATIONAL INTELLIGENT AGENCY	0157003001				-
222	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0157004001				375,511,948.00
223	CODE OF CONDUCT TRIBUNAL	0158001001				876,710,532.00
224	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0159001001				6,964,275.45
225	POLICE SERVICE COMMISSION HQTRS	0160001001				80,825,919.06
226	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0161001001				280,000,000.00
227	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0161002001				-
228	NATIONAL COMMISSION FOR REFUGEES	0161003001				1,492,736,164.00
229	LAGOS LIAISON OFFICE	0161004001				38,248,810.40
230	NATIONAL IDENTITY MANAGEMENT COMMISSION	0161005001				472,428,877.09
231	NATIONAL MERIT AWARD	0161006001				91,440,064.25
232	FEDERAL ROAD SAFETY COMMISSION	0161007001				563,926,155.27
233	PRESIDENTIAL ADVISORY COMMITTEE	0161008001				-
234	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0161009001				298,177,601.56
235	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0161012001				568,187,889.08
236	NATIONAL PENSION COMMISSION	0161013001				117,842,433.91

237	NATIONAL HAJJ COMMISSION OF NIGERIA	0161014001				-
238	NIGERIA CHRISTIAN PILGRIM COMMISSION	0161015001				-
239	NATIONAL LOTTERY TRUST FUND	0161016001				365,299,223.00
240	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0161017001				-
241	SERVICOM	0161018001				35,971,179.00
242	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0161019001				2,047,500.00
243	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0161021001				265,385,588.00
244	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0161022001				1,610,040,112.00
245	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0162001001				-
246	TERTIARY EDUCATION TRUST FUND					62,044,192.46
						-
						-
	ECONOMIC SECTOR					-
247	FEDERAL MINISTRY OF AGRICULTURE	0215001001				21,307,036,537.55
248	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRO	0215002001				53,168,428.00
249	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARM	0215003001				1,186,437,749.00
250	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILOR	0215004001				428,561,502.00
251	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0215005001				430,588,833.02
252	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0215006001				246,358,269.00
253	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0215007001				5,187,354.00
254	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENI	0215008001				105,768,095.00
255	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0215009001				61,109,545.00
256	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0215010001				83,564,000.00
257	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0215011001				85,955,991.00
258	COCOA RESEARCH INSTITUTE- IBADAN	0215014001				90,470,424.00

259	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADA	0215015001				236,269,841.00
260	RUBBER RESEARCH INSTITUTE- BENIN	0215016001				11,229,002.00
261	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0215017001				232,311,236.00
262	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZA	0215018001				65,009,940.00
263	VETERINARY COUNCIL OF NIGERIA	0215019001				299,850.00
264	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH	0215020001				1,089,111,750.62
265	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0215021001				121,541,502.00
266	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBA	0215022001				177,755,231.61
267	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0215023001				413,386,879.00
268	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY -	0215024001				45,919,190.00
269	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH	0215025001				715,095,489.81
270	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNO	0215026001				599,668,843.00
271	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0215027001				-
272	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - L	0215028001				630,881,760.00
273	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0215029001				17,308,621.00
274	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0215030001				391,173,240.00
275	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0215031001				78,644,207.00
276	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWER	0215032001				17,687,410.00
277	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU -	0215033001				74,000,000.00
278	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0215034001				288,287,476.00
279	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0215035001				70,725,693.00
280	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0215036001				58,735,611.00
281	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0215050001				765,837,538.07
282	NATIONAL AGRICULTURE SEEDS COUNCIL	0215051001				219,169,457.00
283	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0215053001				104,410,502.75

284	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0215054001				87,107,907.00
285	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0215055001				-
286	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0215056001				195,961,298.00
287	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARC	0215058001				458,394,964.00
288	FEDERAL MINISTRY OF FINANCE - HQTRS	0220001001				-
289	DEBT MANAGEMENT OFFICE	0220002001				101,371,551.00
290	INVESTMENT AND SECURITIES TRIBUNAL	0220006001				41,220,000.00
291	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001				-
292	CONSOLIDATED REVENUE FUND					-
293	FPO ABAKALIKI	022000700200				-
294	FPO ABEOKUTA	022000700300				-
295	FPO ADO-EKITI	022000700400				-
296	FPO AKURE	022000700500				-
297	FPO ASABA	022000700600				-
298	FPO AWKA	022000700700				-
299	FPO BAUCHI	022000700800				-
300	FPO BENIN	022000700900				-
301	FPO BIRNI-KEBI	022000701000				-
302	FPO CALABAR	022000701100				-
303	FPO DAMATURU	022000701200				589,684.79
304	FPO DUTSE	022000701300				-
305	FPO ENUGU	022000701400				-
306	FPO GOMBE	022000701500				-
307	FPO GUSUA	022000701600				-
308	FPO IBADAN	022000701700				-

309	FPO ILORIN	022000701800				-
310	FPO JALINGO	022000701900				-
311	FPO JOS	022000702000				-
312	FPO KADUNA	022000702100				-
313	FPO KANO	022000702200				-
314	FPO KATSINA	022000702300				-
315	FPO LAFIA	022000702400				-
316	FPO LAGOS I	022000702500				-
317	FPO LAGOS II	022000702600				-
318	FPO LOKOJA	022000702700				-
319	FPO MAIDUGURI	022000702800				-
320	FPO MAKURDI	022000702900				-
321	FPO MINNA	022000703000				-
322	FPO OSOGBO	022000703100				-
323	FPO OWERRI	022000703200				-
324	FPO PORT-HARCOURT	022000703300				-
325	FPO SOKOTO	022000703400				-
326	FPO UMUAHIA	022000703500				-
327	FPO UYO	022000703600				10,110,201.00
328	FPO YENOGOA	022000703700				-
329	FPO YOLA	022000703800				-
330	SUB-TREASURER OF THE FEDERATION	022000703900				-
331	FEDERAL TREASURY ACADEMY OROZO	0220007040				-
332	ZONAL OFFICE ENUGU	0220007041				-
333	ZONAL OFFICE IBADAN	0220007042				-

334	ZONAL OFFICE JOS	0220007043				-
335	ZONAL OFFICE KADUNA	0220007044				-
336	ZONAL OFFICE MAIDUGURI	0220007045				-
337	ZONAL OFFICE PORTHARCOURT	0220007046				-
338	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	0220015001				-
339	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - H	0222001001				-
340	STANDARD ORGANIZATION OF NIGERIA	0222002001				-
341	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0222003001				676,692,239.82
342	NATIONAL AUTOMOTIVE COUNCIL	0222004001				-
343	INDUSTRIAL TRAINING FUND	0222005001				-
344	NIGERIAN EXPORT PROMOTION COUNCIL	0222006001				99,217,541.54
345	FINANCIAL REPORTING COUNCIL OF NIGERIA	0222007001				-
346	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0222008001				-
347	CONSUMER PROTECTION COUNCIL	0222009001				-
348	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT	0222010001				-
349	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0222012001				-
350	ONNE OIL AND GAS FREE ZONE AUTHORITY	0222013001				111,206,136.00
351	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0222014001				45,544,738.00
352	NIGERIA COMMODITY EXCHANGE (NCX)	0222015001				50,044,250.00
353	NIGERIA TRADE OFFICE, TAIWAN	0222016001				-
354	NIGERIA TRADE OFFICE, CHINA	0222017001				-
355	SMEDAN - H/QTRS	0222027001				161,098,168.00
356	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0222030001				-
357	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0227001001				864,022,828.00
358	INDUSTRIAL ARBITRATION PANEL	0227002001				-

359	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0227003001				52,932,454.00
360	NATIONAL PRODUCTIVITY CENTRE	0227004001				70,388,694.00
361	NATIONAL DIRECTORATE OF EMPLOYMENT	0227005001				70,882,633.00
362	GENEVA LABOUR DESK OFFICE	0227006001				-
363	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0228001001				1,419,308,964.25
364	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTR	0228002001				3,370,238,553.74
365	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0228003001				-
366	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0228004001				3,078,340.00
367	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - AB	0228005001				778,210,546.00
368	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0228005002				9,165,729.00
369	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY U	0228005003				929,096.00
370	COOPERATIVE INFORMATION NETWORK	0228006001				31,214,891.00
371	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABU	0228008001				371,919,125.00
372	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0228008002				18,072,801.00
373	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0228008003				-
374	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STAT	0228008004				33,399,282.83
375	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STAT	0228008006				21,822,800.00
376	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0228008007				100,000,000.00
377	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STA	0228008008				21,089,399.79
378	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0228008009				21,000,000.00
379	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STA	0228008010				-
380	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0228008011				21,822,800.00
381	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL	0228008012				18,881,871.00
382	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0228008013				23,674,829.00
383	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA S	0228008014				17,755,870.35

384	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO	0228008015				18,881,871.00
385	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STAT	0228008016				18,881,871.00
386	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0228008017				18,881,871.00
387	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0228008018				43,428,304.00
388	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0228008019				17,756,183.90
389	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PL	0228008020				37,763,668.71
390	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STAT	0228008021				16,920,000.00
391	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA ST	0228008022				16,920,000.00
392	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0228008023				25,171,736.91
393	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA S	0228008024				18,881,871.00
394	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STA	0228008025				18,881,871.00
395	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STAT	0228008026				31,469,785.00
396	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STA	0228008027				18,881,871.00
397	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABU	0228009001				38,418,115.00
398	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0228010001				-
399	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0228011001				589,832.00
400	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0228012001				1,741,742.00
401	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0228013001				3,946,421.00
402	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0228014001				589,832.00
403	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0228015001				-
404	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0228016001				-
405	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0228017001				-
406	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0228018001				589,822.00
407	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0228019001				560,700.00
408	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0228020001				565,913.00

409	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0228021001				-
410	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0228022001				589,832.00
411	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0228023001				589,832.00
412	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0228024001				1,177,746.00
413	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0228025001				1,177,000.00
414	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0228026001				862,070.40
415	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0228027001				2,353,575.00
416	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0228028001				-
417	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0228029001				589,832.00
418	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0228030001				565,913.00
419	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOL	0228031001				2,627,890.00
420	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0228032001				-
421	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS,	0228033001				-
422	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NAC	0228034001				-
423	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE	0228035001				-
424	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY	0228036001				-
425	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0228037001				443,820,150.00
426	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0228038001				127,038,491.00
427	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0228039001				73,860,974.00
428	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0228040001				5,102,979.00
429	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0228041001				400,574,383.00
430	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0228042001				15,341,928.00
431	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMO	0228043001				9,721,175.00
432	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY	0228044001				22,002,285.96
433	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KAD	0228045001				785,391,047.11

434	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0228046001				52,788,529.91
435	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0228047001				13,350,000.00
436	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0228048001				13,350,000.00
437	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0228049001				122,015,000.00
438	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (N	0228050001				273,491,999.29
439	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0228050002				115,956,773.90
440	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0228050003				36,604,086.18
441	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0228050004				188,596,893.04
442	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0228050005				39,514,964.99
443	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -	0228051001				12,186,972.50
444	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPME	0228052001				-
445	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0228053001				204,194,799.00
446	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0228054001				2,867,612.00
447	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0228060001				-
448	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0228061001				1,723,726.20
449	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0228062001				2,000,000.00
450	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0228063001				925,715,359.40
451	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TAR/	0228064001				218,784,517.00
452	SOKOTO ENERGY RESEARCH	0228066001				-
453	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0228067001				-
454	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATI	0228068001				22,931,224.57
455	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELC	0228069001				18,855,000.00
456	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERS	0228071001				32,354,240.50
457	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0228072001				1,765,975.00
458	ENERGY COMMISSION OF NIGERIA	0228073001				2,451,199,086.30

459	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPI	0228074001				-
460	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0228076001				-
461	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0228077001				2,145,747.00
462	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0229001001				25,786,517,774.00
463	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0229002001				-
464	NIGERIAN RAILWAY CORPORATION	0229003001				-
465	NATIONAL INLAND WATERWAYS AUTHORITY	0229004001				217,310,382.19
466	MARITIME ACADEMY, ORON	0229005001				1,062,848,473.21
467	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN I	0229006001				-
468	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0229011001				-
469	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0229031003				1,040,283,527.50
470	NIGERIAN METEOROLOGICAL AGENCY	0229031004				179,652,450.83
471	FEDERAL AIRPORT AUTHORITY OF NIGERIA	0229031005				144,059,140.00
472	ACCIDENT INVESTIGATION BUREAU	0229031006				201,365,720.00
473	NIGERIA AIRSPACE MANAGEMENT AGENCY	0229031007				730,581,248.00
474	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0231001001				215,863,946,872.22
475	NATIONAL RURAL ELECTRIFICATION AGENCY	0231003001				3,640,000,000.00
476	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0231005001				-
477	NATIONAL POWER TRAINING INSTITUTE	0231010001				599,972,002.00
478	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0231011001				595,851,234.31
479	TRANSMISSION COMPANY OF NIGERIA	0231020001				595,851,234.31
480	NIGERIAN BULK ELECTRICITY TRADING PLC	0231034001				11,879,987,425.99
481	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0231089002				926,917,234.00
482	FEDERAL SCHOOL OF SURVEY, OYO	0231089003				-
483	FEDERAL ROAD MAINTENANCE AGENCY	0231089004				814,165,615.75

484	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA ((	0231089005				149,311,750.20
485	SURVEY COUNCIL OF NIGERIA	0231089006				-
486	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0231089007				-
487	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0232001001				29,842,993.96
488	DEPARTMENT OF PETROLEUM RESOURCES	0232002001				210,019,658.00
489	PETROLEUM TRAINING INSTITUTE	0232003001				176,613,212.32
490	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0232007001				26,205,910.00
491	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0232008008				-
492	NIGERIA NUCLEAR REGULATORY AUTHORITY	0232009001				-
493	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTR	0233001001				807,960,084.26
494	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0233002001				11,367,400.00
495	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0233003001				849,807,844.39
496	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KAD	0233004001				2,940,896,017.25
497	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0233005001				113,122,322.44
498	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0233006001				105,806,746.21
499	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0233008001				-
500	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0233009001				15,324,700.00
501	NIGERIA MINING CADASTRE OFFICE & CENTRES	0233010001				88,212,808.00
502	AJAOKUTA STEEL COMPANY LIMITED	0233011001				135,220,625.00
503	SOLID MINERAL DEVELOPMENT FUND OFFICE	0233012001				28,566,552.70
504	BUDGET AND NATIONAL PLANNING	0238001001				455,700,411.57
505	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0238002001				100,092,781.00
506	CENTRE FOR MANAGEMENT DEVELOPMENT	0238003001				-
507	NATIONAL BUREAU OF STATISTICS	0238004001				491,443,957.00
508	BUDGET OFFICE OF THE FEDERATION	0238005001				181,779,480.00

509	SERVICE WIDE VOTE	0238005002				-
510	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0242001001				148,621,030.00
511	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSI	0246001001				144,836,977.50
512	FISCAL RESPONSILIBITY COMMISSION	0250001001				61,461,360.00
513	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0252001001				16,786,522,635.00
514	NIGERIA HYDROLOGICAL SERVICE AGENCY	0252002001				403,127,100.00
515	ANAMBRA/ IMO RBDA	0252037001				-
516	BENIN/ OWENA RBDA	0252038001				55,814,803.78
517	CHAD BASIN RBDA	0252039001				429,143,850.02
518	CROSS RIVER RBDA	0252040001				25,245,417,104.93
519	HADEJIA-JAMAÄ»ARE RBDA	0252041001				242,880,986.43
520	LOWER BENUE RBDA	0252042001				473,934,150.27
521	LOWER NIGER RBDA	0252043001				364,062,287.88
522	NIGER DELTA RBDA	0252044001				305,264,348.80
523	OGUN/ OSUN RBDA	0252045001				223,267,170.02
524	SOKOTO RIMA RBDA	0252046001				631,648,296.29
525	UPPER BENUE RBDA	0252047001				355,891,036.98
526	UPPER NIGER RBDA	0252048001				653,657,219.90
527	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0252049001				848,947,304.00
528	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0252050001				88,302,824.00
529	GURARA WATER MANAGEMENT AUTHORITY	0252051001				151,688,076.10
530	NIGERIA CUSTOMS SERVICE					-
						-
	LAW & JUSTICES SECTOR					-
531	NATIONAL JUDICIAL COUNCIL- ABUJA	0318001001				1,797,939,371.61

532	SUPREME COURT OF NIGERIA	0318002001				2,862,635,381.00
533	COURT OF APPEAL	0318003001				2,867,333,333.34
534	FEDERAL HIGH COURT-LAGOS	0318004001				3,443,163,866.18
535	HIGH COURT OF JUSTICE-FCT ABUJA	0318005001				1,804,224,989.11
536	SHARIA COURT OF APPEAL-ABUJA	0318006001				435,364,839.23
537	CUSTOMARY COURT OF APPEAL-ABUJA	0318007001				493,237,967.47
538	NATIONAL INDUSTRIAL COURT	0318008001				2,016,853,779.57
539	NATIONAL JUDICIAL INSTITUTE-ABUJA	0318009001				2,602,986,112.80
540	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0318010001				40,000,000.00
541	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0318011001				777,858,204.39
542	FEDERAL MINISTRY OF JUSTICE - HQTRS	0326001001				263,171,903.00
543	NIGERIAN LAW REFORM COMMISSION	0326002001				25,578,850.00
544	LEGAL AID COUNCIL	0326003001				11,250,000.00
545	COUNCIL OF LEGAL EDUCATION	0326004001				-
546	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0326005001				40,025,264.00
547	NATIONAL HUMAN RIGHTS COMMISSION	0326007001				104,482,380.51
548	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0326008001				45,600,000.00
549	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0326009001				6,825,000.00
550	NIGERIAN COPYRIGHT COMMISSION	0326010001				6,825,000.00
551	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERS(	0326011001				43,257,536.50
552	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES C	0341001001				282,281,231.00
553	CODE OF CONDUCT BUREAU	0344001001				413,284,571.00
						-
	REGIONAL SECTOR					-
554	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0437001001				-

555	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0451001001				8,276,982,826.00
556	NIGER DELTA DEVELOPMENT COMMISSION	0451002001				41,049,999,999.30
						-
						-
	SOCIAL SECTOR					-
557						-
558	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0513002001				62,097,431.51
559	NATIONAL YOUTH SERVICE CORPS (NYSC)	0513003001				-
560	NIGERIA FOOTBALL FEDERATION	0513021002				90,019,875.00
561	NIGERIA INSTITUTE FOR SPORTS (NIS)	0513021003				33,851,992.00
562	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0514001001				1,036,184,142.00
563	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQT	0513001001				1,055,657,841.00
564	FEDERAL MINISTRY OF EDUCATION - HQTRS	0517001001				5,830,547,796.00
565	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0517003001				-
566	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0517004001				21,268,624.00
567	JOINT ADMISSIONS MATRICULATION BOARD	0517005001				45,575,458.00
568	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0517006001				42,537,248.00
569	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTR	0517007001				12,761,174.00
570	NATIONAL LIBRARY OF NIGERIA	0517008001				203,861,525.00
571	NATIONAL EXAMINATIONS COUNCIL	0517009001				4,453,428,947.00
572	MASS LITERACY COUNCIL	0517010001				206,790,558.00
573	NOMADIC EDUCATION COMMISSION	0517011001				139,185,197.24
574	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0517012001				111,057,693.00
575	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0517013001				36,201,709.00
576	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0517014001				533,314,069.28

577	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0517015001				12,680,415.00
578	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARI	0517016001				2,380,710,025.05
579	NATIONAL TEACHERS INSTITUTE	0517017001				518,294,231.00
580	FEDERAL POLYTECHNIC ADO-EKITI	0517018001				15,244,266.00
581	FEDERAL POLYTECHNIC BAUCHI	0517018002				-
582	FEDERAL POLYTECHNIC BIDA	0517018003				73,031,953.00
583	FEDERAL POLYTECHNIC IDAH	0517018004				15,244,266.00
584	FEDERAL POLYTECHNIC KAURA-NAMODA	0517018005				-
585	FEDERAL POLYTECHNIC MUBI	0517018006				13,337,223.00
586	FEDERAL POLYTECHNIC NASARAWA	0517018007				-
587	FEDERAL POLYTECHNIC UWANA-AFIKPO	0517018008				5,013,485,854.00
588	FEDERAL POLYTECHNIC KADUNA	0517018009				13,305,281.00
589	FEDERAL POLYTECHNIC OFFA	0517018010				981,797,449.00
590	FEDERAL POLYTECHNIC EDE	0517018011				15,244,266.00
591	FEDERAL POLYTECHNIC AUCHI	0517018012				12,155,427.00
592	FEDERAL POLYTECHNIC NEKEDE	0517018013				9,958,285.00
593	FEDERAL POLYTECHNIC OKO	0517018014				10,164,767.00
594	FEDERAL POLYTECHNIC DAMATURU	0517018015				15,244,266.00
595	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0517018016				-
596	FEDERAL POLYTECHNIC GWANDU	0517018017				15,244,266.00
597	FEDERAL POLYTECHNIC ILARO	0517018018				15,744,266.00
598	YABA COLLEGE OF TECHNOLOGY	0517018019				171,921,570.00
599	FEDERAL POLYTECHNIC BALI	0517018020				683,062,324.00
600	FEDERAL POLYTECHNIC EKOWE	0517018021				21,064,266.00
601	FEDERAL POLYTECHNIC BONNY	0517018022				19,190,475.00

602	FEDERAL POLYTECHNIC UKANA	0517018023				81,391,516.00
603	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY URON	0517018024				95,567,677.00
604	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0517018025				277,723,887.00
605	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0517019001				1,283,609,008.60
606	FEDERAL COLLEGE OF EDUCATION AKOKA	0517019002				23,133,602.00
607	FEDERAL COLLEGE OF EDUCATION ASABA	0517019003				11,753,441.00
608	FEDERAL COLLEGE OF EDUCATION BICHI	0517019004				1,593,561,168.00
609	FEDERAL COLLEGE OF EDUCATION GOMBE	0517019005				7,793,996.64
610	FEDERAL COLLEGE OF EDUCATION GUSAU	0517019006				18,902,825.00
611	FEDERAL COLLEGE OF EDUCATION KANO	0517019007				20,020,298.00
612	FEDERAL COLLEGE OF EDUCATION KATSINA	0517019008				16,896,578.00
613	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0517019009				12,780,628.44
614	FEDERAL COLLEGE OF EDUCATION OBUDU	0517019010				19,029,129.00
615	FEDERAL COLLEGE OF EDUCATION OKENE	0517019011				3,204,238,286.00
616	FEDERAL COLLEGE OF EDUCATION OMUKU	0517019012				411,763,319.91
617	FEDERAL COLLEGE OF EDUCATION ONDO	0517019013				1,706,133,654.00
618	FEDERAL COLLEGE OF EDUCATION OYO	0517019014				18,920,162.06
619	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0517019015				19,515,806.00
620	FEDERAL COLLEGE OF EDUCATION POTISKUM	0517019016				60,948,479.20
621	FEDERAL COLLEGE OF EDUCATION UMUNZE	0517019017				2,016,765,728.00
622	FEDERAL COLLEGE OF EDUCATION YOLA	0517019018				18,214,286.00
623	FEDERAL COLLEGE OF EDUCATION ZARIA	0517019019				41,363,645.00
624	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0517019020				-
625	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0517019021				-
626	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0517020001				32,973,420.00

627	UNIVERSITY OF IBADAN	0517021001				43,387,713.00
628	UNIVERSITY OF LAGOS	0517021002				-
629	UNIVERSITY OF NIGERIA, NNSUKA	0517021003				39,323,834.00
630	AHMADU BELLO UNIVERSITY, ZARIA	0517021004				-
631	OBAFEMI AWOLOWO UNIVERSITY	0517021005				-
632	UNIVERSITY OF BENIN	0517021006				43,683,660.00
633	UNIVERSITY OF JOS	0517021007				-
634	UNIVERSITY OF CALABAR	0517021008				43,693,149.00
635	UNIVERSITY OF ILORIN	0517021009				12,181,830,680.29
636	UNIVERSITY OF ABUJA	0517021010				10,017,279,257.00
637	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0517021011				-
638	UNIVERSITY OF AGRICULTURE, MAKURDI	0517021012				43,000,000.00
639	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0517021013				43,693,149.00
640	UNIVERSITY OF PORT HARCOURT	0517021014				13,217,859,935.00
641	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0517021015				43,693,149.00
642	UNIVERSITY OF TECHNOLOGY, OWERRI	0517021016				43,693,149.00
643	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0517021017				-
644	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0517021018				39,415,523.00
645	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0517021019				13,329,327,289.00
646	UNIVERSITY OF UYO	0517021020				43,521,228.00
647	UNIVERSITY OF MAIDUGURI	0517021021				49,012,053.00
648	NNAMDI AZIKIWE UNIVERSITY, AWKA	0517021022				-
649	BAYERO UNIVERSITY, KANO	0517021023				225,503,232.00
650	USMAN DAN FODIO UNIVERSITY, SOKOTO	0517021024				18,198,554.00
651	NATIONAL MATHEMATICAL CENTRE, SHEDA	0517021025				23,173,784.77

652	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0517021026				8,723,334.00
653	ARABIC LANGUAGE VILLAGE BORNO	0517021027				10,788,510.00
654	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0517021028				22,579,775.00
655	FEDERAL UNIVERSITY OYE-EKITI	0517021029				42,866,216.00
656	FEDERAL UNIVERSITY OTUOKE	0517021030				39,254,794.00
657	FEDERAL UNIVERSITY DUTSE	0517021031				43,693,149.00
658	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0517021032				41,596,462.00
659	FEDERAL UNIVERSITY LAFIA	0517021033				43,693,149.00
660	FEDERAL UNIVERSITY DUTSIN-MA	0517021034				568,188,196.98
661	FEDERAL UNIVERSITY KASHERE	0517021035				41,582,595.29
662	FEDERAL UNIVERSITY LOKOJA	0517021036				-
663	FEDERAL UNIVERSITY WUKARI	0517021037				32,896,694.00
664	FEDERAL UNIVERSITYOF BERNIN KEBBI	0517021038				43,683,442.75
665	FEDERAL UNIVERSITYOF GASHUA	0517021039				-
666	FEDERAL UNIVERSITYOF GUSAU	0517021040				43,208,057.80
667	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0517022001				55,968,615.00
668	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0517023001				39,241,554.77
669	NATIONAL OPEN UNIVERSITY	0517024001				22,427,590.00
670	F.S.C. SOKOTO	0517026001				29,129,446.00
671	FGC AZARE	0517026002				87,355,901.00
672	FGC BUNI-YADI	0517026003				-
673	FGC BIRIN YAURI	0517026004				63,958,650.00
674	FGC DAURA	0517026005				-
675	FGC GANYE	0517026006				15,000,000.00
676	FGC GARKI	0517026007				-

677	FGC IJANIKIN	0517026008				-
678	FGC IKET NISE	0517026009				62,446,199.00
679	FGC IKET VANDAKYA	0517026010				18,355,299.75
680	FGC IKOM	0517026011				150,000,000.00
681	FGC IKOT EKPENE	0517026012				-
682	FGC IKURIN	0517026013				-
683	FGC JOS	0517026014				86,830,307.00
684	FGC KADUNA	0517026015				-
685	FGC KANO	0517026016				26,904,660.00
686	FGC KEFFI	0517026017				50,680,592.93
687	FGC KIYAWA	0517026018				-
688	FGC KWALI	0517026019				-
689	FGC MAIDUGURI	0517026020				-
690	FGC MINJIBIR	0517026021				76,214,115.00
691	FGC MINNA	0517026022				35,000,000.00
692	FGC ODIKOLOGUNA	0517026023				-
693	FGC ODOGBOLU	0517026024				43,155,570.61
694	FGC OGBOMOSHMO	0517026025				13,349,252.00
695	FGC OGOJA	0517026026				40,572,418.42
696	FGC OHAFIA	0517026027				41,601,117.00
697	FGC OKIGWE	0517026028				61,122,193.00
698	FGC OKPOSI	0517026029				42,718,749.00
699	FGC ONITSHA	0517026030				14,990,086.87
700	FGC PORT HARCOURT	0517026031				-
701	FGC POTISKUM	0517026032				-

702	FGC RUBBOCHI	0517026033				-
703	FGC SOKOTO	0517026034				34,440,830.00
704	FGC UGWOLAWO	0517026035				36,834,236.00
705	FGC WARRI	0517026036				37,991,511.00
706	FGC ZARIA	0517026037				18,250,000.00
707	FGC, BILLIRI	0517026038				213,083,754.62
708	FGC, IDO-ANI	0517026039				34,850,000.00
709	FGC, IKOLE	0517026040				66,784,546.00
710	FGGC ABAJI	0517026041				-
711	FGGC ABULOMA	0517026042				-
712	FGGC AKURE	0517026043				34,850,000.00
713	FGGC ANKA	0517026044				-
714	FGGC BAJOGA	0517026045				77,793,587.61
715	FGGC BAKORI	0517026046				-
716	FGGC BAUCHI	0517026047				22,293,700.00
717	FGGC BENIN	0517026048				36,831,062.00
718	FGGC BIDA	0517026049				31,122,360.00
719	FGGC BWARI	0517026050				-
720	FGGC CALABAR	0517026051				19,259,246.00
721	FGGC EFON ALAYE	0517026052				56,410,806.00
722	FGGC EFON IMNRINGI	0517026053				-
723	FGGC ENUGU	0517026054				124,298,304.00
724	FGGC EZZAMGBO ABAKALIKI	0517026055				48,339,000.00
725	FGGC GBOKO	0517026056				4,698,532.97
726	FGGC GUSAU	0517026057				-

727	FGGC GWANDU	0517026058				250,736,404.00
728	FGGC IBILLO	0517026059				96,561,438.00
729	FGGC IBUSA	0517026060				136,660,582.00
730	FGGC IKOT-OBIO-ITONG	0517026061				-
731	FGGC ILORIN	0517026062				138,728,812.00
732	FGGC IPETUMODU	0517026063				-
733	FGGC JALINGO	0517026064				29,398,589.00
734	FGGC KABBA	0517026065				93,312,997.90
735	FGGC KAZAURE	0517026066				32,648,686.00
736	FGGC KEANA	0517026067				53,206,081.54
737	FGGC LANGTANG	0517026068				18,752,812.00
738	FGGC LEJJA	0517026069				56,601,542.00
739	FGGC MONGUNO	0517026070				-
740	FGGC NEW BUSA	0517026071				-
741	FGGC OMU-ARAN	0517026072				14,191,934.00
742	FGGC OWERRI	0517026073				12,425,000.00
743	FGGC OYO	0517026074				23,645,860.00
744	FGGC SHAGAMU	0517026075				14,171,423.00
745	FGGC GUMI TAMBAWAL	0517026076				34,690,375.00
746	FGGC UMUAHIA	0517026077				25,097,434.58
747	FGGC WUKARI	0517026078				19,759,913.00
748	FGGC, YOLA	0517026079				35,000,000.00
749	FSTC AHOADA	0517026080				23,738,202.00
750	FSTC AWKA	0517026081				-
751	FSTC JUBU-IMUSHIN	0517026082				52,314,750.00

752	FSTC MICHIKA	0517026083				28,312,641.00
753	FSTC TUNGBO - YENAGOA	0517026084				-
754	FSTC USI-EKITI	0517026085				29,622,200.00
755	FTC IKARE	0517026086				39,177,293.00
756	FTC ILESA	0517026087				-
757	FTC JALINGO	0517026088				182,295,722.00
758	FTC KAFANCHAN	0517026089				3,328,096.00
759	FTC LASSA	0517026090				-
760	FTC OHANSO	0517026091				46,750,000.00
761	FTC OROZO	0517026092				-
762	FTC OTOBI	0517026093				9,121,368.00
763	FTC OTUPKO	0517026094				22,492,362.00
764	FTC SHIRORO	0517026095				-
765	FTC UROMI	0517026096				25,200,000.00
766	FTC UYO	0517026097				-
767	FTC YABA	0517026098				29,213,470.96
768	FTC ZURU	0517026099				49,537,946.00
769	KING'S COLLEGE	0517026100				54,953,119.78
770	QUEEN'S COLLEGE LAGOS	0517026101				22,000,000.00
771	SULEJA ACADEMY	0517026102				34,329,061.00
772	FSTC,DOMA	0517026103				62,560,650.00
773	FSTC DAYI	0517026104				-
774	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0517027001				101,629,838.99
775	UNESCO PARIS	0517028001				-
776	NATIONAL BOARD FOR TECHNICAL EDUCATION	0517029001				35,275,743.00

777	FEDERAL MINISTRY OF HEALTH - HQTRS	0521001001				1,124,712,421.89
778	NATIONAL HEALTH INSURANCE SCHEME	0521002001				54,323,165.00
779	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0521003001				15,536,523,161.55
780	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0521005001				7,396,856.00
781	RADIOGRAPHERS REGISTRATION BOARD	0521006001				6,978,599.24
782	DENTAL TECHNOLOGY REGISTRATION BOARD	0521007001				13,785,539.20
783	HEALTH RECORDS REGISTRATION BOARD	0521008001				8,443,869.74
784	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0521009001				8,443,878.00
785	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0521010001				8,486,391.00
786	NURSING AND MIDWIFERY COUNCIL	0521011001				-
787	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0521012001				5,300,925.90
788	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0521013001				5,347,789.00
789	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AI	0521014001				-
790	MEDICAL REHABILITATION THERAPY BOARD	0521015001				5,583,368.00
791	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, EN	0521016001				44,329,532.90
792	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0521017001				2,931,902.00
793	NURSE TUTOR TRAINING - ENUGU	0521018001				2,931,350.00
794	NURSE TUTOR PROGRAMME AKOKA LAGOS	0521019001				2,931,000.00
795	NURSE TUTOR TRAINNING KADUNA	0521020001				7,036,565.00
796	NURSE TUTOR TRAINNING IBADAN	0521021001				2,660,701.00
797	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJA	0521022001				8,300,000.00
798	NHETC, LAGOS	0521023001				-
799	NHETC, MAIDUGURI	0521023002				-
800	NHETC, ZARIA	0521023003				-
801	NHETC, ENUGU	0521023004				-

802	PHC TUTORS PROGRAMME,'UCH-IBADAN	0521024001				187,022,805.56
803	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0521024002				-
804	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0521025001				176,859,626.49
805	UNIVERSITY COLLEGE HOSPITAL IBADAN	0521026001				7,493,879,450.67
806	LAGOS UNIVERSITY TEACHING HOSPITAL	0521026002				-
807	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0521026003				60,929,122.00
808	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0521026004				5,356,316,361.00
809	UNIVERSITY OF BENIN TEACHING HOSPITAL	0521026005				44,041,858.00
810	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0521026006				42,761,374.26
811	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0521026007				39,532,389.83
812	JOS UNIVERSITY TEACHING HOSPITAL	0521026008				-
813	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0521026009				-
814	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0521026010				2,762,593,010.00
815	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0521026011				11,799,000.00
816	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOT(	0521026012				71,167,313.23
817	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0521026013				81,106,753.92
818	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0521026014				941,213,185.00
819	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0521026015				37,869,973.00
820	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	0521026016				60,541,657.00
821	FEDERAL SPECIALIST HOSPITAL, IRRUA	0521027001				16,167,361.00
822	UNIVERSITY OF UYO TEACHING HOSPITAL	0521027002				37,997,298.78
823	FEDERAL STAFF HOSPITAL -ABUJA	0521027003				41,764,017.99
824	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0521027004				44,891,576.32
825	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0521027005				26,799,825.00
826	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0521027006				670,226,660.00

827	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0521027007				-
828	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0521027008				-
829	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0521027009				39,608,100.00
830	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0521027010				904,563,045.00
831	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MI	0521027011				3,571,500.00
832	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0521027012				34,726,189.96
833	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0521027013				53,345,766.30
834	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0521027014				70,946,763.63
835	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0521027015				2,086,488,929.08
836	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAININ	0521027016				34,174,000.00
837	FEDERAL MEDICAL CENTRE, UMUAHIA	0521027017				70,344,512.00
838	FEDERAL MEDICAL CENTRE, OWO	0521027018				50,654,100.00
839	FEDERAL MEDICAL CENTRE ABEOKUTA	0521027019				19,739,625.18
840	FEDERAL MEDICAL CENTRE, OWERRI	0521027020				31,195,437.87
841	FEDERAL MEDICAL CENTRE, MAKURDI	0521027021				2,533,343,699.00
842	FEDERAL MEDICAL CENTRE, KATSINA	0521027022				- 36,027,503.00
843	FEDERAL MEDICAL CENTRE, GOMBE	0521027023				42,693,227.87
844	FEDERAL MEDICAL CENTRE, NGURU YOBE	0521027024				-
845	FEDERAL MEDICAL CENTRE, ASABA	0521027025				19,995,850.08
846	FEDERAL MEDICAL CENTRE, BIDA	0521027026				45,657,364.65
847	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0521027027				66,418,069.00
848	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0521027028				39,587,273.02
849	FEDERAL MEDICAL CENTRE, ABAKALIKI	0521027029				40,521,533.00
850	FEDERAL MEDICAL CENTRES, IDO-EKITI	0521027030				47,739,112.00
851	FEDERAL MEDICAL CENTRE, KOGI	0521027031				-

852	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0521027032				55,028,572.00
853	FEDERAL MEDICAL CENTRE, KEBBI STATE	0521027033				1,637,171,600.00
854	FEDERAL MEDICAL CENTRE, TARABA STATE	0521027034				1,154,104,419.00
855	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0521027035				41,857,602.00
856	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0521027036				97,651,344.32
857	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0521027037				-
858	FEDERAL MEDICAL CENTRE, EBUTE METTA	0521027038				22,826,454.00
859	NATIONAL EYE CENTRE KADUNA	0521027039				27,062,463.00
860	NATIONAL EAR CARE CENTRE KADUNA	0521027040				39,264,221.50
861	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0521027041				5,050,000.00
862	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0521027042				-
863	ONCHO BAUCHI	0521027043				-
864	ONCHO ENUGU	0521027044				-
865	ONCHO IBADAN	0521027045				-
866	ONCHO KADUNA	0521027046				-
867	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0521027047				103,034,318.98
868	FEDERAL STAFF CLINICS, ABUJA PHASE II	0521028002				-
869	FEDERAL STAFF EYE CLINICS, ABUJA	0521028028				-
870	PHS, ABUJA	0521029001				-
871	PHS, YOLA	0521029002				-
872	PHS, JALINGO	0521029003				-
873	PHS, MAIDUGURI	0521029004				-
874	PHS, DAMATURU	0521029005				-
875	PHS, KANO	0521029006				-
876	PHS, KASTINA	0521029007				-

877	PHS, DUTSE	0521029008				-
878	PHS, ILORIN	0521029009				-
879	PHS, SOKOTO	0521029010				-
880	PHS, IBADAN	0521029011				-
881	PHS, ABEOKUTA	0521029012				-
882	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND W	0521029013				-
883	PHS, CALABAR	0521029014				-
884	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0521029015				-
885	PHS, WARRI	0521029016				-
886	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	0521030001				-
887	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	0521030002				-
888	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0521030003				176,859,626.49
889	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0521030004				-
890	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0521030005				-
891	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, A	0521031001				20,403,358.51
892	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0521032001				23,487,658.57
893	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0521033001				107,429,569.00
894	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0521034001				6,412,271.50
895	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0521035001				22,721,540.50
896	NOMA CHILDREN HOSPITAL, SOKOTO	0521036001				11,612,918.40
897	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0521037001				3,441,086.00
898	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0521038001				9,374,458.00
899	DENTAL THERAPISTS REGISTRATION BOARD	0521039001				-
900	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAG	0521043001				2,885,217.70
901	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0521048001				27,376,700.00

902	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0521048002				54,640,019.66
903	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0521048003				40,282,584.00
904	NATIONAL HOSPITAL	0521049001				73,103,685.10
905	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0535001001				-
906	NATIONAL PARK HEADQUARTERS	0535002001				59,606,000.00
907	KAINJI NATIONAL PARK	0535003001				11,497,359.30
908	OYO NATIONAL PARK	0535004001				-
909	CHAD BASIN NATIONAL PARK	0535005001				142,794,070.00
910	GASHAKA GUMTI NATIONAL PARK	0535006001				240,768,093.00
911	CROSS RIVER NATIONAL PARK	0535007001				-
912	KAMUKU NATIONAL PARK	0535008001				-
913	OKUMU NATIONAL PARK	0535009001				4,271,822.00
914	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0535010001				31,919,568.00
915	FEDERAL COLLEGE OF FORESTRY IBADAN	0535011001				47,597,530.38
916	FEDERAL COLLECGE OF FORESTRY JOS	0535012001				405,698.61
917	FORESTRY RESEARCH INSTITUTE OF IBADAN	0535013001				417,560,991.93
918	FORESTRY MECHANISATION COLLEGE AFAKA	0535014001				29,997,013.50
919	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0535015001				99,336,721.40
920	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS E	0535016001				116,600,000.00
921	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0535017001				318,900,000.00
922	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0535021001				-
923	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0535022001				50,000,000.00
924	NATIONAL POPULATION COMMISSION	0543001001				2,205,803,295.00
	TOTAL		**-**			**1,025,786,888,795.55**

NOTE 41

ACCUMULATED SURPLUS/DEFICIT

S/N	DETAILS	NCOA	TO DATE	FOR THE YEAR	2016
	Summary Payments from Cash Flow Statements		**₦**	**₦**	**₦**
1	ACCUMULATED SURPLUS/ (DEFICIT)	43020101	- 7,207,838,873,889.93	- 2,230,445,765,212.18	- 4,977,393,108,677.75
2	PRIOR YEAR ADJUSTMENT	43020102	231,381,492,771.99	115,780,592,164.05	115,600,900,607.95
3	TRANSITIONAL RESERVES	43020103	- 12,045,541,018,772.00	- 2,298,278,746,788.00	- 9,747,262,271,984.00
	TOTAL		**- 19,021,998,399,889.90**		**- 14,609,054,480,053.80**

This represents excess of Revenue over Recurrent Expenditure over a period of time. The amount continued to aggregate for reporting in the Statement of Financial Position by the FGN.

NOTE 42

OTHER RESERVES

S/N	DETAILS	NCOA	TO DATE	FOR THE PERIOD	2016
	Summary Payments from Cash Flow Statements		**₦**	**₦**	**₦**
1	REVALUATION RESERVES	43030101	13,441,573,743.49	7,016,480,854.07	6,425,092,889.42
2	FOREIGN EXCHANGE TRANSLATION RESERVES	43030102	26,891,587.00	-	26,891,587.00
3	AVAILABLE FOR SALE ASSETS RESERVE	43030103	11,054,139,535.64	-	11,054,139,535.64
4	OTHER RESERVES	43030104	165,488,136,181.54	4,796,696,525.00	160,691,439,656.54
	TOTAL		**190,010,741,047.67**	**11,813,177,379.07**	**178,197,563,668.60**

The Federal Government sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Certain reserves (transitional reserves, revaluation reserve, available for sale assets reserves) are kept to manage the accounting processes for non-current assets, financial instruments, and retirement and employee benefits and do not represent usable resources for the Federal Government.