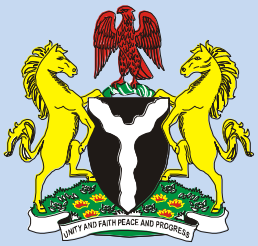
OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION.



ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2013

C/AR.2013/CONF/VOL.1/2 **10th March, 2015**

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

SUBMISSION OF ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE GOVERNMENT OF THE FEDERAL REPUBLIC OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2013

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999, as amended, I am pleased to submit to His Excellency, the Hon. Speaker of the House of Representatives, two copies of my Annual Report on the Accounts of the Government of the Federal Republic of Nigeria for the year ended 31st December, 2013.

Please, accept the assurances of my highest regards.

(SIGNED)
Samuel T. Ukura, ***JP, OFR, FCA***
Auditor-General for the Federation.

TABLE OF CONTENTS

S/N	DETAILS	*PAGE*
1.	**TRANSMITAL LETTER**	ii
2.	**TABLE OF CONTENTS**	iii-viii
3.	**AUDIT REPORT**	1
4.	**SECTION 1: INTRODUCTION**	2-5
5.	**SECTION 2 COMMENTS ON FINANCIAL STATEMENTS**	**6**
	Annual Financial Statements	7
	Submission of Accounts	7
	Statement of Assets And Liabilities No. 2	7
	Assets	7-18
	Investments and Other Cash Assets	18-29
	Liabilities	29-33
	Other Liabilities	33-40
	Consolidated Revenue Fund -Statement No 3	40-44
	Expenditure	44-49
	Statement of Capital Development (Statement No 4)	49-51
6.	**SECTION 3 FEDERATION ACCOUNT**	**52**
	Revenues Inflows Into Federation Account	53
	Five Years Summary of Revenue Collected into Federation Account	54
	Discrepancies Between CBN Component Statements Figures and Federation Account Transcript of Accounts	54
	Distribution of Federation Account Revenues to Federal, States and Local Government	55
	Transfer of Funds to SURE-P	56
	Surplus of Collection into Federation Account Over Distribution	56
	Direct Payment of States Contractual Obligation from States' Allocation from Federation Account Without States' Resolutions	57
	Anambra State's Contractual Obligations Withheld in the Federation Account for a long period of time	58
	Non Certification of Direct Deductions from Federation Account to Offset Debts Owed by States and FCT by the Auditor-General for the Federation	59
	Maintenance of excess Crude Oil/PPT/Royalty Account Without Legal Authority	59
	Interest on Fixed Term Deposits (Excess Crude)	60
	Interests on Fixed Deposits from Excess Proceeds on PPT/Royalty	60-61
	Interests on Ordinary Deposits from Excess Crude Oil Sales	62
	Interest on Ordinary Deposits from Excess Proceeds on PPT/Royalty	62
	Non-Provision of Bank Statement of Excess Crude and Excess PPT/Royalty (Invested Funds)	63
	Exceptional Allocation of Funds to Soko and Ona/Asaboro Derivation	63

	Refunds of ₦450 Billion by NNPC to Federation Account	64
	Under Remittance of Revenue from Domestic Crude Oil Sales	64
	Release of ₦10 Billion to FIRS Tax Refund Account	65
	Refusal of Central Bank of Nigeria to Reconcile Uncleared items in Federation Account	65
	Federal Inland Revenue Service (FIRS)	66
	Petroleum Products Pricing Regulatory Agency (PPPRA)	67
	Nigeria Customs Service (NCS)	68
	Department of Petroleum Resources (DPR)	69
	Value Added Tax (VAT) Account	72
7.	**SECTION 4: LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT**	**75**
►	Nigeria Police Force, Mopol 48, Erema, Rivers State	76
►	Nigeria Police Force, Mopol 48, Squadron, Ahoada, Rivers State	77
►	The Divisional Police Office, Ahoada, Rivers State	77
►	Ministry of Interior	77-78
►	Nigeria Electricity Regulatory Commission, Abuja	78
8.	**SECTION 5- MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)**	**79**
►	Federal Ministry of Agriculture and Rural Development	80-82
►	Federal Civil Service Commission	82-83
►	Federal Ministry of Tourism, Culture and National Orientation	83-89
►	Federal Ministry of Youth Development	90-92
►	Federal Ministry of Finance	92-95
►	Office of the Accountant-General of the Federation	95
	♦ Federal Pay Office, Port Harcourt, Rivers State	95-96
►	Budget Office of the Federation	96-97
►	Federal Ministry of Information	97-98
►	Federal Ministry of Communication Technology	98-100
►	Nigeria Postal Services	100-102
	♦ Nigeria Postal Services Territorial Headquarters, Port Harcourt, Rivers State	102
►	Ministry of Interior	102-104
►	Federal Ministry of Labour, Employment and Productivity	104
►	Federal Ministry of Water Resources	104-106
►	Ministry of Petroleum Resources	106-111
►	Federal Ministry of Education	111-113
	♦ Federal Ministry of Education, Owerri, Imo state	113-114
	♦ Federal Science and Technical College, Ohanso, Abia state	114-115
►	Federal Science and Technical College, Ahaoda, Rivers State	115
►	Federal Government Staff Housing Loans Board	115-116
►	Federal Ministry of Lands, Housing and Urban Development	116-117
	♦ Federal Ministry of Lands, Housing and Urban Development, Owerri, Imo state	117-118
►	Federal Ministry of Aviation	118-120
►	Public Complaints Commission	120-122
►	Federal Ministry of Industry, Trade and Investment	122-127

►	Federal Ministry of Women Affairs and Social Development	127-132
►	Federal Ministry of Transport	132-133
►	Code of Conduct Bureau Headquarters	133-134
►	National Population Commission	135-136
►	♦ National Population Commission, Yenagoe, Bayelsa state	136
►	Office of the Head of Service of the Federation	136-137
►	Federal Ministry of Health	137-141
	♦ Port Health Services, Port Harcourt, Rivers state	141-142
►	Federal Ministry of Power	142-144
►	Office of the Secretary to the Government of the Federation	144-149
►	Ministry of Foreign Affairs	149-153
►	**OVERSEAS MISSIONS**	154
	♦ Embassy of Nigeria, Bucharest, Romania	154
	♦ Nigeria High Commission, Australia	155
	♦ Nigeria High Commission, Singapore	155-156
	♦ Embassy of Nigeria Congo Brazzaville	156
	♦ Embassy of Nigeria Congo, Kinshasa	156
	♦ Nigeria High Commission, Kuala Lumkpur, Malaysia	156-157
	♦ Consulate-General of Nigeria Bata, Equatorial Guinea	157
	♦ Embassy of the Federal Republic of Nigeria, Malabo, Equatorial Guinea	157
	♦ Nigeria Embassy, Paris France	157-158
	♦ Embassy of Nigeria, Brussels, Belgium	158-159
	♦ Embassy of Nigeria, Kyiv, Ukraine	159-160
	♦ Embassy of Nigeria, Mexico city	160-161
	♦ Embassy of Nigeria, Manila, Philippines	161
	♦ Embassy of Nigeria, Hanoi-Vietnam	161
	♦ Nigeria High Commission, Ottawa, Canada	161
	♦ United Arab Emirates, Abu Dhabi	162-163
	♦ Nigeria Embassy, Thailand	163
►	Federal Ministry of Environment	163-166
►	State House	166-167
►	Ministry of Niger Delta Affairs	168-170
►	Federal Ministry of Works	170-176
9.	***SECTION 6: LEGISLATURE, JUDICIARY AND SECURITY SERVICES SECTOR***	**177**
►	Court of Appeal	178-180
►	FCT High Court of Justice	180-181
►	Sharia Court of Appeal	182-183
►	Police Service Commission, Abuja	183
►	Nigeria Police Force, Headquarters, Abuja	183-187
►	The Nigeria Police Force: Divisional Police Headquarters, Sani Abacha Road, Port Harcourt, Rivers state	187
►	The Divisional Police Headquarters, Buguma, Rivers state	187-188
►	Nigeria Immigration Service	188-189
►	Nigeria Navy Headquarters	189-191
►	Nigeria Security and Civil Defence Corps	191-194

►	Ministry of Defence, Headquarters, Abuja	194-203
►	Federal High Court of Nigeria	203-205
►	National Industrial Court of Nigeria	205-206
►	National Assembly, Abuja	206-207
►	Supreme Court of Nigeria	207-209
►	FCT Judicial Service Committee	209
10.	***SECTION 7: FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS***	**210**
►	FCT-Universal Basic Education Board	211
►	Transport Secretariat	211-212
►	FCT-Agency for Science and Technology	212-213
►	Abuja Infrastructure Investment Centre, Abuja	213
►	Abuja Geographical Information System (AGIS)	213-214
►	Abaji Area Council, Abaji	214-215
►	Kuje Area Council	215-216
11	**SECTION 8: PROGRAMME AND PERFORMANCE AUDIT *(VALUE-FOR-MONEY) AUDIT-***	**217**
►	Ministry of Aviation	218-220
►	Federal Ministry of Culture, Tourism and National Orientation	220-223
►	Federal Ministry of Transport	224-231
►	Federal Capital Territory Administration (FCTA) Abuja Mass Rail Transit Project	231-234
►	Federal Capital Territory Administration (FCTA) Transport Secretariat	235-238
►	Department of Petroleum Resources	239-241
►	Benin-Owena River Basin Development Authority	241-244
►	Irrua Specialist Teaching Hospital	244-247
►	Ahmadu Bello University, Zaria	247-251
►	Ahmadu Bello University Teaching Hospital	251-255
►	National Agricultural Extension and Research Liaison Services (NAERLS), Zaira	255-257
12	**SECTION 9: PERIODIC CHECKS OF STATUTORY BODIES**	**258**
►	National Horticultural Research Institute	259
►	Nigerian Sovereign Investment Authority	259-260
►	Federal Medical Centre, Bida	260-263
►	National Eye Centre, Kaduna	263-265
►	Federal Medical Centre, Owo, Ondo state	265-266
►	Veterinary Council of Nigeria (VCN)	266-268
►	National Board for Technical Education, Kaduna	268
►	Hussaini Adamu Federal Polytechnic, Kazaure	268-269
►	National Bio-Technology Development Agency, Abuja	269-270
►	Nigeria Export Processing Zones Authority	270-271
►	Federal College of Education, Osiele, Abeokuta	271-273
►	University of Ibadan	273-275
►	University of Nigeria, Nsukka	276-277
►	University of Abuja, Gwagwalada, Abuja	277-280
►	Obafemi Awolowo University (OAU), Ile-Ife	280-284

►	National Directorate of Employment	284-286
►	National Pension Commission	287-289
►	National Commission for Museum and Monuments	289-290
►	National Water Resources Institute	291-292
►	National Hajj Commission of Nigeria (NAHCON)	292-293
►	The Nigeria French Language Village, Ajara Badagry, Lagos state	293-294
13.	***SECTION 10: REVENUE AUDIT DEPARTMENT***	**295**
►	Nigerian Immigration Service	296
►	Agege Micro and Small Tax Office	296-297
►	Micro and Small Tax Payers Office, Adeoye, Ibadan	297-298
►	Isolo Micro and Small Tax Payers Office	298-299
►	Lagos Island Region Large Tax Office, Ikoyi	299
►	Aguda Micro and Small Tax Payers Office, Lagos	299-300
►	Apapa Micro and Small Tax Payers Office, Lagos	300-301
►	Ilupeju 2 Micro and Small Tax Payers Office, Lagos	301
►	Festac Micro and Small Tax Payers Office, Festac, Lagos	302
►	Government Business Tax Department, Ikeja, Lagos	302-303
►	National Primary Health Care Development Agency	303-304
►	Micro and Small Tax Office and Individual and Enterprises Income Tax Office, Wuse Zone 6, Abuja.	304-305
►	Micro and Small Tax Payers Office (MSTO) and Individual and Enterprises Income Tax Office, Maitama, Abuja	305-306
►	Micro and Small Tax Payers Office (MSTO) and Individual and Enterprises Income Tax Office, Asokoro, Abuja	306-307
►	Central Area MDAs Tax Office, Abuja	307
►	Micro and Small Tax Payers Office, Suleja, Niger state	307-308
►	Individual and Enterprises Income Tax Office, Garki, FCT Abuja	308
►	Large Tax Office, Central Business District, Abuja	308-309
►	Micro and Small Tax Payers Office, 12 Port Harcourt Crescent Road, Area II, Abuja	309-310
►	Micro and Small Tax Payers Office, Individual and Enterprises Office, Utako, Abuja.	310-311
►	Micro and Small Tax Payers Office, Individual and Enterprises Office, Gwagwalada, Abuja	311-312
►	Lagos Mainland Region, Medium Tax Office	312
►	Almosho Micro and Small Tax Office, Lagos	313
►	Surulere Micro and Small Tax Office, Lagos	313-314
►	Onikan Micro and Small Tax Office, Lagos	314
►	Ajah Micro and Small Tax Office, Lagos	315
►	Ilupeju 1 Micro and Small Tax Office, Lagos	315-316
►	Broad Street Micro and Small Tax Office, Lagos	316-317
►	Large Tax Office, Mainland, Agidingbi	317-318
►	Micro and Small Tax Office (MSTO), Benin	318-319
►	Government Business Tax Office (GBTO), Akure Ondo state	319-320
►	Micro and Small Tax Payers Office and individual and Enterprises Tax Office, Akure, Ondo state.	320-321
►	Social Development Secretariat and Cultural Complex	321

►	National Agency for Food and Drug Administration and Control (NAFDAC)	321-322
►	National Environmental Standard Regulation and Enforcement Agency	322-323
►	Nigeria Customs Service	323-326
►	National Broadcasting Commission	327-328
►	Nigerian Investment Promotion Commission (NIPC)	328-330
►	Security and Exchange Commission (SEC)	330-332
►	**ACKNOWLEDGEMENT**	333
►	**SECTION 12: ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS (REPRODUCED)**	334-435

REPORT OF
THE AUDITOR-GENERAL FOR THE FEDERATION
ON THE ACCOUNTS OF THE
GOVERNMENT OF THE FEDERATION OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2013

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2012, have been examined in accordance with Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999.

Responsibility for the Financial Statements
In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004, the Accountant-General of the Federation is responsible for the preparation of the Financial Statements of the Federal Government of Nigeria. The Accountant-General has thus prepared and submitted to me for audit, the Financial Statements as reproduced at Section 12 of my Report, in accordance with Section 24 of the Finance (Control and Management) Act LFN 2004 and Section 85 (5) of the Constitution of the Federal Republic of Nigeria 1999.

Opinion
I have obtained all the information and explanations that I required and as a result of my audit, in my opinion, the accounting books and records were properly maintained so as to form the basis for the Statement of Assets and Liabilities, as at 31st December 2013 and the Consolidated Revenue Fund together with the supporting Statements for the year ended on that date. In my opinion the Financial Statements give a true and fair view of the state of affairs of the Government of the Federation as at 31st December, 2013 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report dated

10th March 2015

Samuel T. UKURA, *JP, OFR, FCA*
Auditor-General for the Federation

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

10th March 2015

SECTION 1

INTRODUCTION

1.0 INTRODUCTION:

1.1 I am required by Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 to submit my Report on the audit of the Accountant-General's Financial Statements to the National Assembly, within 90 days of the receipt of the Statements from the Accountant-General of the Federation. The Financial Statements of the Federation for the year ended 31st December, 2013 were first submitted to me by the Accountant-General of the Federation on 28th May 2014 and resubmitted on 14th October, 2014. In accordance with Sections 85(2) and (5), I have examined and certified the accounts, subject to the comments and observations contained in this Report.

1.2 Government Statutory Corporations, Companies, Commissions, etc.

The Financial Statements of Government Statutory Corporations, Companies, Commissions etc otherwise called Parastatals are not presently included in the Financial Statements of the Federation and hence are not audited by my Office, as per Sections 85(2) and (3) (a) of the 1999 Constitution.

However, in accordance with Section 85(3) (b) of the 1999 Constitution, their annual accounts and auditor's reports thereon shall be submitted to me for my comments. Most of the government Corporations, Companies and Commissions have not submitted their audited accounts for 2013 to me. Only 27 (Twenty-seven) audited Financial Statements for 2013 had been submitted to my Office as at the time of compiling this Report in October 2014.

The flagrant violation of this constitutional obligation by these Parastatals has continued unabated. This is quite worrisome. I therefore enjoin the Public Accounts Committees to assist in enforcing strict compliance with this important Constitutional provision.

1.3 Public Accounts Committees

My Report on the accounts of the Federation for the year ended 31st December, 2012 was submitted to the National Assembly on 30th December, 2013.

The Public Accounts Committees of both Houses of the National Assembly held regular hearings on my Reports during the year under review. The Public Accounts Committee of the Senate is still deliberating on my Reports for the years ended 31st December 2009 and 31st December, 2010 respectively while that of the House of Representatives has commenced hearing on my Report for the year ended 31st December, 2012. It is hoped that their recommendations would receive the early attention of the two Houses of the National Assembly for onward transmission to the Executive Branch of Government for implementation.

1.4 Response To Audit Queries

Significant improvement has continued to be recorded in the attitude of Ministries and Agencies to audit queries emanating from my Office. The

MDAs seem to have been jolted to their responsibilities by the regular summons for appearance before the Public Accounts Committees of both the Senate and House of Representatives to defend audit queries raised against them by my Office. This is a tremendous improvement over the situation in the past where no responses were received to my observations.

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

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

1.6 ***Section 2:*** **Comments On Accountant-General's Financial Statements**
Closely following the introduction are the observations on the Financial Statements of the Accountant-General of the Federation for the year under review together with notes and schedules as reproduced in Section 12 of the Report.

1.7 ***Section 3*** **Federation Account**
Section 162(1) of the Constitution of the Federal Republic of Nigeria provides for a Federation Account to be maintained by the Government into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police, Ministry of Foreign Affairs and the residents of the Federal Capital Territory, Abuja. This Section contains observations made in the course of the audit of this "account".

1.8 ***Section 4:*** **Losses of Cash, Stores, Plants, Vehicles and Equipment**
This Section covers cases of losses of cash, stores etc, arising from theft, fraud, negligence, inadequate security and breaches of financial and other extant regulations that have come to the notice of this Office since the date of my last Report.

1.9 ***Section 5:*** **Ministries, Departments and Agencies (MDAs)**
This Section contains observations raised on the Accounts and Records of core Ministries and Government Departments.

1.10 ***Section 6:*** **Legislature, Judiciary and Security Sector**
This Section contains observations made on the Accounts of the Judiciary, Courts, the National Assembly, the Police, the Military and other Security Agencies.

1.11 ***Section 7:*** **FCT And Area Councils**
This Section contains observations made on the Accounts of the Federal Capital Territory Administration and its Agencies, including the Area Councils Administration.

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

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

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

This Section contains observations arising from the periodic checks conducted on various Government statutory corporations, commissions, authorities and agencies in compliance with Section 85(4) of the Constitution of the Federal Republic of Nigeria, 1999.

1.14 ***Section 10*** **Revenue Audit**

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

1.15 ACKNOWLEDGMENTS

1.16 ***Section*** **11 ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS (REPRODUCED).**

SECTION 2

COMMENTS

ON

FINANCIAL STATEMENTS

2.0 ANNUAL FINANCIAL STATEMENTS

2.01 SUBMISSION OF ACCOUNTS

The Financial Statements numbers 1 to 4 with Notes to the Accounts were first submitted by the Office of the Accountant-General of the Federation to my Office on the 28th May, 2014 and re-submitted on the 14th October, 2014. These submissions in May and October, 2013 contravene Section 49(1) and (2) of the Fiscal Responsibility Act 2007, which states that:

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

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

This section, particularly section 49 (2) means that if the Accountant-General of the Federation was to comply with the Law in reference to sub-section 2, he should have submitted the Financial Statements to my Office on or before 31st March, 2013 considering my responsibility under section 85(5) of 1999 Constitution (as Amended). This had been subject of my report since 2010 without any change in the period of submission of the Financial Statements.

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

i) Explain the late submission of the Financial Statements to my Office, which makes it impossible for the Federal Government to comply with Section 49(1) and (2) of the Fiscal Responsibility Act 2007.

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

2.03 STATEMENT OF ASSETS AND LIABILITIES – No. 2

During the audit examination of the Statement of Assets and Liabilities as at 31st December, 2013 (Statement No. 2.0), the following observations were made:-

ASSETS

2.04 Liquid Assets

2.05 Non Monetization and Disclosure of the Closing Balance of US$1,449,773.55 (N225,729,741.74) of Amount in US$ Independent Account with J.P. Morgan Chase Bank in the Statement of Assets and Liabilities No.2

a) In accordance with Section 80 of the 1999 Constitution (as amended) and Standing Order of Accountant General of the Federation to Central Bank of Nigeria for regularly monetization, it was observed that the closing balance of US$1,449,773.55 in J. P. Morgan Chase Bank was not monetized into the Consolidated Revenue Fund Account (CRF).

b) The closing balance of the J. P. Morgan Chase Bank Statements in the sum of US$1,449,773.55 (₦225,729,741.74) at the end of 31st December, 2013 was not disclosed in the Statements of Assets and Liabilities in the year under review. This non disclosure was subject of previous years' Annual Reports of the Auditor-General for the Federation without any positive response.

c) In the course of the audit, it was noted that the Bank Statements and the Statement of Affairs of the Naira Independent Account from 1st January to 31st December, 2013, were not made available for audit. Hence, the closing balance of this accounts could not be determined.

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

i) Explain the reasons for the non compliance with Section 80 of the 1999 Constitution (as amended), in respect of monetization of the closing balance of US$1,449,773.55 (₦225,729,741.74) in the J. P Morgan Chase Account into Consolidated Revenue Fund Account (CRF).

ii) Explain the reasons for non transferring the amount to CRF Account and disclosing the closing balance of US$1,449,773.55(₦225,729,741.74) in the Statements of Assets and Liabilities.

iii) The Statement of Affairs and the Bank Statements of the Naira Independent Account from 31st January to 31st December, 2013 should be produced for audit.

iv) Explain the reasons for not disclosing the closing balance of the Naira Independent Account in the Statement of Assets and Liabilities.

v) Produce the schedule of transactions in the Independent Naira Accounts for audit.

2.07 <u>Cash Balances of Other Funds of the FGN: N573,748,137,555.65 Note 13</u>

The reporting of the Funds in Note 13 with total figure of ₦573,748,137,555.65 under Assets and the same figure as Liabilities, resulting to **NIL**, needs to be re-examined critically. For instance the, Stabilization Fund belongs to the three tiers of Government. This means the Federal Government is in custody of these funds in trust, therefore should have been a liability and not an assets termed as "Cash balanced of Other Funds of Federal Government", while the interest accruing from the Portfolios of the investments should be shown as assets, with proper ledgers opened for investments for each of the Funds.

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

i) Explain the rational of reporting the other Funds and Retirement Bond as Assets (term cash), rather than liabilities.

ii) Produce the bank statements of the Pension Bond Redemption Fund from 2004 to 31st December, 2013 for audit.

2.09 Inflow of ₦729,236,414,552.09 and Disbursements (Expenditure) of ₦1,051,625,701,909.51 from the 29 Funds and Levies Note 13.

Examination of Note 13 of the Financial Statement showed that:-

i) There was a total inflows and outflows of ₦729,236,414,552.09 and ₦1,051,625,701,909.51 respectively, into twenty nine (29) Funds and Levies. It was, however, not possible to confirm the individual inflows and outflows into the funds, because the Bank Statements and mandates for the various outflows from the funds were not produced for audit inspection.

ii) There was no evidence of the authority for the expenditure (disbursements) of the sum of ₦1,051,625,701,909.51, by way of Appropriation Act from the National Assembly, thereby resulting into extra budgetary spending of ₦322,389,287,357.42.

iii) Analysis of actual revenue collected into the under listed funds by some collecting Agencies and amount reported in Note 13 revealed that there was under statement of ₦134,454,761,089.96 and over statement ₦83,829,100,409.47, thereby resulting to a net understatement of ₦50,625,660,680.49.

S/N	Name of the Fund	Collecting Agency	Amount Collected	Amount Stated As per Note 13	Under/(Over) Statement
			₦	₦	₦
i	0.5% Stabilization Fund	FAAC	26,868,242,910.87	55,509,161,891.53	(28,640,918,980.66)
ii	Ecological	FAAC	53,736,467,821.75	71,061,073,850.15	(17,324,606,028.40)
iii	Dev. Of Natural Resources	FAAC	90,277,265,940.55	116,845,915,950.71	(26,568,650,010.16)
iv	7% Port Levy	NCS	30,029,393,123.84	27,851,827,352.43	2,177,565,771.41
v	5% Sugar Levy	NCS	4,706,440,428.00	3,334,222,675.17	1,372,217,752.83
vi	65% Wheat Flour	NCS	312,680,797.00	150,755,009.10	161,925,787.90
vii	1% CISS	NCS	42,351,499,200.15	6,345,504,044.75	36,005,995,155.40
viii	0.5% ECOWAS Levy	NCS	25,077,857,288.16	-	25,077,857,288.16
ix	25% Brown Rice Levy	NCS	3,652,948,404.00	2,321,824,748.90	1,331,123,655.10
x	10% Steel Levy	NCS	410,116,665.00	484,680,199.89	(74,563,534.89)
xi	30% Textile Levy	NCS	176,718,100.64	17,998,714.21	158,719,386.43
xii	30% Wine Levy	NCS	17,623,441.00	-	17,623,441.00
xiii	Cement Levy	NCS	860,848,248.00	1,041,115,915.64	(180,267,667.64)
xiv	100% Cigarette Levy	NCS	1,033,781,818.00	991,266,452.46	42,515,365.54
xv	2% Education Tax Fund	NCS	279,358,708,359.50	279,602,916,769.87	(244,208,410.37)
xvi	15% Wheat Grain Levy	NCS	36,774,803,037.00	45,504,235,147.79	(8,729,432,110.79)
xvii	10% Rice Levy	NCS	27,903,229,292.00	18,593,360,141.49	9,309,869,150.51
xviii	0.5% NESS	NCS	414,976,143.92	2,481,429,810.48	(2,066,453,666.56)

xix	Consolidated Pool Acct	FIRS	48,942,455,628.07	-	48,942,455,628.07
xx	Nat. Inf. Tech. Fund (NITDF)	FIRS	9,856,892,707.61	-	9,856,892,707.61
	Total		**682,762,949,355.06**	**632,137,288,674.57**	**50,625,660,680.49**

iv) National Information Technology Fund (NITDF) with total collection of ₦9,856,892,707.61 was not reported in Note 13.

v) It was observed that 30% Sanitary Wares Levy and 30% Wine & Spirit Levy had no disbursements in the year under review. The **NIL** disbursements reported cannot be correct because from the sampled of the Mandates examined revealed that a total sum of ₦1,306,111.05 and ₦40,869.41 respectively as detailed below were disbursed to Nigeria Customs Service as 7% Cost of Collection from the collection of 30% Sanitary Wares Levy and 30% Wine & Spirit Levy.

Date	Reference	30% Sanitary Wares Levy	30% Wine & Spirit Levy
		N	**N**
16/04/2013	FD/LP2009/62/CC/II/390/DF	3,456.29	11,744.39
31/05/2013	FD/LP2009/62/CC/II/395/DF		10,607.74
05/06/2013	FD/LP2009/62/CC/II/400/DF		10,607.74
23/07/2013	FD/LP2009/62/CC/II/415/DF	1,302,654.76	6,230.38
03/10/2013	FD/LP2009/62/CC/II/439/DF		1,679.16
	Total	**1,306,111.05**	**40,869.41**

vi) It was observed in Note 29 that the 0.5% ECOWAS Levy had a positive balance ₦38,061,889,973.34 and the account is being operated by Ministry of Foreign Affairs. The Statement of Affairs of this Levy was not submitted by Ministry of Foreign Affairs for audit. Further examination of sampled Mandates revealed that a total sum of ₦1,905,763,258.55 as detailed below were disbursed to Nigeria Customs Service as 7% Cost of Collection.

Date	Reference	0.5% ECOWAS Levy
		N
17/01/2013	FD/LP2009/62/CC/II/362/DF	219,489,852.82
16/04/2013	FD/LP2009/62/CC/II/390/DF	270,478,345.04
31/05/2013	FD/LP2009/62/CC/II/395/DF	257,936,968.35
05/06/2013	FD/LP2009/62/CC/II/400/DF	257,936,968.35
23/07/2013	FD/LP2009/62/CC/II/415/DF	299,266,072.53
03/10/2013	FD/LP2009/62/CC/II/439/DF	324,135,821.01
05/12/2013	FD/LP2009/62/CC/II/461/DF	276,519,230.45
	Total	**1,905,763,258.55**

vii) It was observed that the 1% CISS Levy had no disbursements in the year under review. The **NIL** disbursements reported are not correct because from the examination of sampled Mandates revealed that a total sum of ₦19,260,946,111.70 as detailed below were disbursed to Nigeria Customs Service as release of fund to take care of their urgent and critical needs. The

inference therefore was that the reported **NIL** disbursement was not the true position.

Date	Reference	Amount (N)
04/08/2013	FD/LP2009/62/CC/II/383/DF	5,814,642,522.00
24/12/2013	FD/LP2009/62/CC/II/473/DF	13,446,303,589.70
	Total	**19,260,946,111.70**

viii) Examination of the mandates revealed that a total amount of ₦3,868,710,844.56 as detailed below was disbursed from 5% Sugar Development Levy as against ₦2,780,023,152.61, in Note 13, thereby resulting to a different of ₦1,088,687,691.95 not accounted for as a disbursement in Note 13.

ix)

Date	Reference	Beneficiary	Purpose	Amount (N)
30/05/13	FD/LP2013/133/I/67	National Sugar Development Council (NSDC)	Being release of fund to the national sugar development council (NSDC)to enable them fund the development of local sugar production in Nigeria	750,000,000.00
10/02/13	FD/LP2013/133/I/113/DF	Bank of Industry	Being transfer of balance in the 5% Sugar Pool Account	1,601,271,784.65
20/11/13	FD/LP2013/133/I/129/DF	Bank of Industry	Being transfer of balance (as at 31st October, 2013) in 5% Sugar Pool Account	1,517,439,059.91
	Total			**3,868,710,844.56**

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

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

ii) Produce the Bank Statements from January 2013 to December 2013 of all the twenty nine (29) Funds and Levies for audit examinations.

iii) Explain the reasons for the net under statement of ₦50,625,660,680.49.

iv) Ask, Ministry of Foreign Affairs to submit the Statement of Affairs of this 0.5% ECOWAS Levy for audit.

v) Produce the Appropriation Act for the sum of ₦1,051,625,701,909.51 representing total disbursements from the Funds and Levies for audit

vi) Explain the reasons for not accounting for the National Information Technology Fund (NITDF) with total collection of ₦9,856,892,707.61 in Note 13.

x) Produce all mandates issued from 0.5% ECOWAS Levy, 30% Sanitary Wares Levy, 15% Cement Levy, 1% CISS Levy, 5% Sugar Development Levy and 30% Wine & Spirit Levy for audit.

xi) Produce the Statement of Affairs and Bank Statements from 1st January to 31st December 2013 of 7% Port Levy, 30% Sanitary Wares Levy, 15% Cement Levy, 1% CISS Levy, 5% Sugar Development Levy and 30% Wine & Spirit Levy for audit.

2.11 10% Rice Levy- ₦6,563,019,889.07

In Note 13, it was reported that the sum of ₦75,738,708,742.06 was disbursed during the year under review, which brought the closing balance to ₦6,563,019,889.07 at 31st December, 2013.

Examination of the under-listed mandates amounting to ₦51,368,537,478.00 revealed abuse and miss-application of 10% Rice Levy Account No. 002-01775-41-03-7 maintained in CBN. The miss-application and abuse of the fund was because the payments in the sum of ₦51,368,537,478.00 were at variances with the purpose and beneficiaries for which the Fund was established of which the objectives of the fund are jeopardized.

S/N	Date	Reference	Beneficiary	Purpose	Amount (N)
i	25/11/13	FD/LP2013/40/1/301/DF	Federal Ministry Of Education	Being fund transfer as part of the N150 Billion approved by Mr. President for the funding of Federal Universities.	5,300,000,000.00
ii	21/10/13	FD/LP2013/131/1/38/DF	Federal Ministry Of Labour & Productivity (Community Services Scheme Of Sure-P)	Being release of fund to pay the Allowances of unskilled Youths in Public Works Programmes as a borrowing from 10% Levy Account. The amount will be refunded from the SURE-P Vote early 2014.	5,000,000,000.00
iii	11/11/13	FD/LP/2013/51/1/90/DF	Consolidated Revenue Fund (CRF)	Being amount transferred to part-fund the implementation of Year 2013 budget	20,000,000,000.00
iv	14/01/13	FD/LP2012/133/1/54/DF	National Sugar Development Council	Being amount approved for NSDC to meet their 2012 budgetary requirements.	383,000,000.00
v	22/08/13	FD/LP2009/62/CC/II/431/DF	Nigeria Customs Service (NCS)	Being release of fund to NCS to enable them take care of urgent and critical needs.	12,685,537,478.00
vi	21/11/13	FD/LP2009/62/CC/II/446/DF	Nigeria Customs Service (NCS)	Being release of fund borrowed from 10% Rice Levy to enable NCS meets urgent expenditure. This amount is part of the N37 billion approved augmentation for NCS from the CISS Account.	4,500,000,000.00
vii	25/11/13	FD/LP 2009/253/III/101/DF	FCTA	Amount borrowed for the new Residence of Principal Officers of the National Assembly	3,500,000,000.00
		Total			**51,368,537,478.00**

All the amounts said to have been borrowed had not been redeemed and these funds were however not reported in the Note 25 of the Financial Statement thereby resulting to understatement of the amount borrowed by ₦51,368,537,478.00. This confirmed that some of the disbursement amounted to extra budgetary allocation and expenditure with no Appropriation.

2.12 15% Cement Levy

Examination of the mandates revealed that a total amount of ₦3,385,833,814.15 as detailed below was disbursed from 15% Cement Levy as against ₦2,219,490,572.91 in Note 13, thereby resulting to a different of ₦1,166,343,241.24 not accounted for as a disbursement in Note 13.

Date	Reference	Beneficiary	Details	Amount (₦)
31/12/13	FD/LP2013/283/I/126/DF	Nigeria Mortgage Refinance Company	Being release of fund in favour of Nigeria Mortgage Refinance Company to enable MOFI take up the 20% equity allotted to FGN in the Company.	1,200,000,000.00
11/05/13	FD/LP2013/282/1/100/DF	Cement Technology Institute of Nigeria (CITN)	Being transfer of fund to cement technology institute of Nigeria (CITN) to facilitate the take-off of the institute.	1,092,916,907.08
11/05/13	FD/LP2013/282/1/100/DF	Cement Technology Institute of Nigeria (CITN)	Being transfer of fund to Cement Technology Institute of Nigeria (CITN) to facilitate the take-off of the institute.	1,092,916,907.07
	Total			**3,385,833,814.15**

2.13 1% CISS LEVY

It was observed that the 1% CISS Levy had disbursements of ₦3,065,108,613.67 in the year under review. The amount of ₦3,065,108,613.67 disbursements reported are not correct because from the sampled of the Mandates examined a total sum of ₦19,260,946,111.70 as detailed below were disbursed to Nigeria Customs Service as release of fund to take care of their urgent and critical needs. This resulted into a different of ₦16,195,837,498.03 not accounted for as a disbursement in Note 13.

Date	Reference	Amount (₦)
04/08/2013	FD/LP2009/62/CC/II/383/DF	5,814,642,522.00
24/12/2013	FD/LP2009/62/CC/II/473/DF	13,446,303,589.70
	Total	**19,260,946,111.70**

2.14 5% Sugar Development Levy

Examination of the mandates revealed that a total amount of ₦3,868,710,844.56 as detailed below was disbursed from 5% Sugar Development Levy as against ₦2,780,023,152.61 in Note 13, thereby resulting to a different of ₦1,088,687,691.95 not accounted for as a disbursement in Note 13.

Date	Reference	Beneficiary	Purpose	Amount (₦)
30/05/13	FD/LP2013/133/I/67	National Sugar Development Council (NSDC)	Being release of fund to the national sugar development council (NSDC)to enable them fund the development of local sugar production in Nigeria	750,000,000.00
10/02/13	FD/LP2013/133/I/113/DF	Bank of Industry	Being transfer of balance in the 5% Sugar Pool Account	1,601,271,784.65
20/11/13	FD/LP2013/133/I/129/DF	Bank of Industry	Being transfer of balance (as at 31st October, 2013) in 5% Sugar	1,517,439,059.91

			Pool Account	
	Total			**3,868,710,844.56**

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

i) Explain why the sum of ₦3,500,000,000.00 was paid out of 10% Rice Levy to FCTA as "amount borrowed for payment to FCTA for the construction of the new Residence of Principal Officers of the National Assembly".

ii) Explain why the sum of ₦4,500,000,000.00 was borrowed from 10% Rice Levy to enable NCS meets urgent expenditure. This amount is part of the ₦37 billion approved augmentation for NCS from the CISS Account.

iii) Explain when the sum of ₦3,500,000,000.00 and ₦4,500.000,000.00 purported to have been borrowed from 10% Rice Levy by FCTA would be redeemed.

iv) Produce other mandates of money borrowed from the 10% Rice Levy Account.

v) Explain why the 10% Rice Levy Fund was not being used for the set objectives.

vi) Explain why the money borrowed from 10% Rice Levy Account was not disclosed in the Statement of Assets and Liabilities.

vii) Produce the Statement of Affairs and Bank Statements from 1st January to 31st December 2013 of 7% Port Levy, 30% Sanitary Wares Levy, 15% Cement Levy, 1% CISS Levy, 5% Sugar Development Levy and 30% Wine & Spirit Levy for audit.

2.16 Non Production of Records for Audit of Other Funds

During the examination of Note 13, it was observed that the under listed Funds had large outflow as disbursement. Also, the Statement of Affairs and Bank Statements of the under listed funds were not produced for audit to confirm inflows and outflows to and from the Funds.

Details	₦
2% Education Pool Account	467,869,052,445.28
7% Port Levy	38,504,973,004.76
MOFI Optional Account	15,341,427,144.08
Total	**521,715,452,594.12**

2.17 The Accountant-General of the Federation had been requested to produce the Mandates and Statement of Affairs for the disbursement of each of the Funds, otherwise, I cannot certify that the disbursements from these funds were legitimate charge on public expenditure.

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

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

i. It is disturbing and worrisome that the issue of wrong treatment and non-adherence to the New Pension Reform Act 2004 Sect. 29 (1) in respect of Retirement Benefit Bond Redemption Funds still continued in 2013 despite my Audit Reports on this issue since 2004. It is therefore with constrain that this observation had to be mentioned again because no action had been taken on the previous reports and the mandates for payments of Pension Bond Redemption had not changed.

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

ii. According to Note 13 the total amount of ₦70,163, 435,652.00 was stated to have been in 2013 into Redemption Fund Account No. 10140800-32 with Central Bank of Nigeria (CBN) opened in favour of National Pension Commission.

   The sum of ₦70,163,435,652.00 was shown under Liabilities as part of the "other Public Funds" instead of disclosing the investment portfolio of the Funds . The implication of this treatment of this transaction was that the disclosure requirements and the correct treatment of the amount had not been complied with.

iii. Also the amount of ₦70,163,435,652.00 could not be cash balance of Funds of FGN, since the requirement of the Act Section 29 (1) is to show the investments portfolio which the funds had been put into. This amount to making efforts to implement the accounting treatment of the law in a wrong way, even when it was critically clear that new total sum of ₦393,647,794,870.75 as detailed in Note 13 of the Financial Statements paid into the Fund for the year 2013 was not invested.

iv. The total new sum of ₦393,647,794,870.75 as detailed in Note 13 of the Financial Statements paid from CRF Accounts into the Retirement Benefit Bond Redemption Fund had no evidence of investment ledger or information in the Office of the Accountant-General, in respect of investments from the funds from 2004 to date.

v. Audit investigation has it that the situation still exists even as at the time of audit in September, 2014. I therefore, wondered when the corrective action will be taken on the requirement as expected of CBN by the Act and by implication

OAGF in accordance with Section 29 (1) of Pension Reform Act 2004. This is a law that came to effect nine years ago.

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

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

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

i) The Bank Statements as at 31st December, 2013 of Redemption Fund in CBN with Account No. 0140800-32.

ii) In connection with the above observations and previous year's reports, the Investments portfolios from the Funds should be shown under Assets in Statement No. 2 and the Funds under Liabilities.

iii) Explanations to each of the above observations and to concretely show evidence of putting final solution to these observations which had become a yearly report since 2004 without positive action.

iv) The cause of non-compliance by Nigeria Customs Services and Federal Inland Revenue Service (FIRS) with the Act that came to effect nine (9) years ago should be explained, especially with the observations in the previous years' reports.

v) All the organization mentioned above should be sanctioned for not complying with Pension Reform Act 2004.

All these have not been complied with up to date.

2.20 <u>Cash Held by Ministries, Department and Agencies - ₦55,402,158,014.16 (Note 15)</u>

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

i) The analysis of the closing balances in Note 15 as detailed below showed that three (3) MDAs had closing balances of over ₦1,000,000,000.00 as at 31st December, 2013. This meant there was poor budget performance on the part of the affected MDAs.

S/N	MDAs	Closing Balance ₦
i	Federal Ministry of Power	10,739,404,593.67

ii	Federal Inland Revenue Service	14,661,785,240.01
iii	OHCSF (Pension Office)	12,638,549,401.66
	Total	**38,039,739,235.34**

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

ii) The closing balance of ₦14,661,785,240.01 for Federal Inland Revenue Services (FIRS) as at 31st December, 2013 which was the balance brought forward from 2009, 2010, 2011 and 2012 financial years was not correct, because from audit findings, FIRS did not submit Transcripts of Accounts for the Financial 2009, 2010, 2011, 2012 and 2013.The Cash Book, Bank Statements and Bank reconciliation statement were not made available for audit confirmation of the amount.

iii) In the case of Office of Head of Service of the Federation (Civilian Pension Office) with a closing balance of ₦12,638,549,401.66 which was the balance brought forward from 2012 cannot be the true position because, there were transactions of receipts and expenditure during the year, even though the Transcript of Accounts was not made available for audit.

iv) The Transcript of Accounts of the Federal Inland Revenue Service was not made available for audit review.

v) With the commencement of the implementation of Treasury Single Account (TSA), it was expected that all the MDAs, would have **NIL** balances, but this was not the case as reported in Note 15

2.21 The Accountant-General had been required to:

i) Explain the source of the closing balance of ₦14,661,785,240.01 were reported in Note 15 for FIRS, despite non submission of Transcripts by FIRS since 2009.

ii) Produce the Transcripts of Accounts of FIRS should be provided for audit review. Also the Cash Book and Bank Statements of Federal Inland Revenue Service should be provided to confirm the existence of the amount of ₦14,661,785,240.01 as at 31st December 2013.

iii) Provide a new Transcript of Accounts reporting the true position of transactions in respect of Office of Head of Service of the Federation (Civilian Pension Office) in 2012 for audit examination.

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

v) Explanation is required why the MDAs had closing balances despite the operation of Treasury Single Account (TSA).

vi) The Annual Financial Report of 2013 of FIRS should be produced for audit review.

All these requests were not responded to up to the time of this report.

2.22 Cash Held from Aids and Grants by Ministries Departments and Agencies - ₦183,443,295.88 (Note 16)

The various closing balances reported in Note 16 had no source documents to facilitate audit trail. It was observed that there was no movement during the year which lead to the same figure of ₦183,443,295.88 being reported for the years ended 31st December, 2012 and 2013. It is doubtful for the Accountant-General of the Federation to state that no receipts and disbursements occurred in the year under review, to have come up with the figures in Note 16.

2.23 The Accountant-General had been required to produce the Bank Statements, Cash Books and Bank Reconciliation Statements where the sum of ₦183,443,295.88 was recorded.

INVESTMENTS AND OTHER CASH ASSETS

2.24 Federal Government Investment (MOFI)– ₦545,385,079,743.00 (Note 17).

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

2.25 Investment In Manufacturing Industries-₦8,224,239,373.00 – Note 17A

The figure of ₦8,224,239,373.00 as listed in Note 17A of the Financial Statements was in respect of eleven (11) companies as detailed below which Federal Government had investments. Further investigation revealed the following:

i) The power of Attorney given to Bureau of Public Enterprise (BPE) to dispose of Ajaokuta Steel, Anammco, Nigerian Romanian, Peugeot Automobile Nig. Ltd and Nigerian Uranium Company were sighted by the auditors.

ii) The share certificates in respect of Federal Government holdings in Anammco, Dunlop Industry and Peugeot Automobile Nig. Ltd were also sighted by the auditors.

S/N	Name Of Company	% of Holding	Amount	Power of Attorney Sighted	Share Certificate sighted	Sold by BPE
			₦			
i.	Ajaokuta Steel	100	1,049,407,512.00	Yes	No	No
ii.	Anammco	11	14,277,083.00	Yes	Yes	Partially
iii.	National Iron Mining Co.	100	500,000.00	No	No	No
iv.	Dunlop Industry	7	9,799,978.00	No	Yes	No
v.	Ofada Veetee	10	67,043,800.00	No	No	No
vi.	Nigeria Romanian	25	3,000,000.00	Yes	No	No
vii.	Seronwood Industry. Ltd	16	2,440,000.00	No	No	No
viii.	Pace Setter Farms	10	63,450,000.00	No	No	No
ix.	Peugeot Automobile Nig.Ltd	10	7,350,000.00	Yes	Yes	Partially

x.	N.N.P.C	100	6,997,971,000.00	No	No	No
xi.	Nigerian Uranium Co.	60	9,000,000.00	Yes	No	No
	Total		**8,224,239,373.00**			

2.26 The Accountant-General had been required to provide the share certificates to authenticate the Federal Government ownership of the remaining eight companies and documentary evidence to confirm the figure against each of the remaining eight companies. His response is still been awaited.

2.27 Investments In Service Industry- ₦51,593,575,940.00 (Note17B)

The figure of ₦51,593,575,940.00 as listed in Note 17B of the Financial Statements was in respect of twelve (12) companies as detailed below which Federal Government had investments.

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

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

ii) The investments of ₦2,800,000,000.00 and ₦3,100,895,307.00 in Nigerian Postal Service and NIPOST respectively should be merged together because the two companies are the same.

iii) The power of Attorney given to Bureau of Public Enterprise (BPE) to dispose of NITEL, M-TEL, NEPA and the Nigeria Airports Authority, were sighted by the auditors.

iv) The share certificates in respect of Federal Government holdings in Nigeria Security Printing & Mints, Arable Crops Development & Marketing and Nigerian Postal Service were sighted by the auditors but the share certificate for the additional investment of ₦3,100,895,307.00 in NIPOST was not produced for sighting.

Name Of Companies	% of Holding	Total Investment As At 31st Dec, 2013	Power of Attorney Sighted	Share Certificate sighted	Sold by BPE
		₦			
NITEL	49	26,199,185,639.00	Yes	No	No
M-TEL	100	12,250,000,000.00	Yes	No	No
Nigeria Security Printing &Mints	100	412,500,000.00	No	Yes	No
Nig. Railway Corp.	100	283,625,000.00	No	No	No
NEPA	100	3,858,404,000.00	Yes	No	No
Nig. Television Auth.	100	31,538,400.00	No	No	No
Nig .Airport Auth	100	1,505,594,684.00	Yes	No	No
Arable Crops Dev.& Marketing	20	200,000,000.00	No	Yes	No
Nigerian Postal Service	100	2,800,000,000.00	No	Yes	No
Capital Hotels Plc (Abuja Sheraton)	36	274,444,170.00	No	No	Partially
NIPOST	100	3,100,895,307.00	No	No	No
Transcorp Hilton Hotel	49	677,388,740.00	No	No	Partially

Total		**51,593,575,940.00**			

2.28 The Accountant-General had been requested to provide the share certificates to authenticate the Federal Government ownership in the remaining nine (9) companies and documentary evidence to confirm the figure against each of the remaining eight companies.

2.29 Investment in Financial Institutions- ₦269,924,552,975.53 and ₦889,166,666.00 (17C)

i) Audit findings from Note 17C showed that In Note 27, it was reported that the actual expenditure of Bank of Industry, Nigerian Export Import Bank, and Bank of Agriculture as stated below were Charges upon Capital Supplementation. There is need to know the reasons for these amounts to the Banks, as to whether it was equity share of the Federal Government in each of the Banks. These amounts were not reported in Note 17C.

S/N	Details	Amount ₦
i	Bank of Industry	553,249,108.00
ii	Nigerian Export - Import Bank	746,655,382.00
iii	Bank of Agriculture	258,885,128.00
	Total	**1,558,789,618.00**

ii) The share certificates in respect of Federal Government holdings in six (6) of the under listed companies were sighted by the auditors but the share certificates of other companies were not produced for sighting.

Names Of Companies	% of Holding	Total Investment as at 31st Dec, 2013	Share Certificate sighted
		₦	
A. Banks			
Central Bank Of Nig	100.00	300,000,000.00	No
Fed. Mortgage Bank (Building Society)	50.00	12,393,099,998.00	Yes
Bank Of Agriculture	60.00	17,388,911,627.00	Yes
Infrastructure Bank (Urban)	20.00	160,000,000.00	No
Nig. Export-Import Bank	50.00	22,278,212,986.53	Yes
Bank Of Industry	59.54	134,213,398,364.00	Yes
NERFUND	100.00	223,000,000.00	No
AMCON	100.00	5,000,000,000.00	No
Nigeria Mortgage Refinance Company		1,200,000,000.00	No
Nigerian Sovereign Invest. Authority(Dollar)		76,767,930,000.00	No
Total		**269,924,552,975.53**	
B. Investment in Insurance Companies			
National Insurance Company (Corporation)	12.68	300,000,000.00	Yes
Nig. Deposit Insurance Corp.	40.00	187,500,000.00	No
Nig. Reinsurance Co.	12.47	396,666,666.00	Yes
Nig. Agric Insurance Corp.	60.00	5,000,000.00	No
Total		**889,166,666.00**	

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

i) Confirm whether the actual expenditure in 2013 for each of the Bank was for Federal Government Contribution of equity share in the recapitalization of the Banks.

ii) Provide the share certificates to authenticate the Federal Government ownership in remaining eight (8) companies and documentary evidence to confirm the figure against each of the remaining eight companies.

iii) Provide the Federal Government percentage of shares holdings in Nigeria Mortgage Refinance Company and Nigerian Sovereign Investment Authority.

iv) Dividend paid during the period under review if any. His response is still been awaited.

2.31 <u>FGN- External Investments – ₦15,239,744,077.00 (NOTE 17D):</u>

Audit findings from Note 17D showed that:

i) The list of the sixteen (16) companies in the Statement of External Investments given at Note 17D to the Financial Statements showed that these companies were based outside Nigeria in which Federal Government has investment totalling ₦15,239,744,077.00.

ii) The share certificates in respect of Federal Government holdings in six (6) of the under listed companies were sighted by the auditors but the share certificates of other companies were not produced for sighting.

S/N	Names Of Company	% Shares	Total Investment as at 31st Dec, 2013	Share Certificate sighted
			₦	
iii	African Re- Insur. Co	-	1,375,433,804.00	Yes
ii	African Dev.Bank	9.60	100,000,000.00	Yes
iii	Shelter Afrique,Kenya	6.66	786,753,090.00	Yes
iv	Ind. Cheques Du Sen	10.00	7,872,608.00	No
v	Inter. Finance Corp	-	4,173,217.00	No
vi	Miferugu-Numba Co	16.40	7,772,200.00	No
vii	Guinea Uranium Proj.	16.00	1,620,956.00	Yes
viii	Nig. Niger Uranium Proj.	17.00	1,897,660.00	No
ix	Royal Simunye Sugar Co.	10.00	2,794,860,000.00	No
x	Save Sugar Co. Ltd	46.00	16,670,000.00	Yes
xi	Nigeria Trust Fund	100.00	100,000,000.00	No
xii	African Exp/Imp. Bank	4.00	219,960,000.00	No
x	Eco.Com.W.A (Ecowas)		471,441,367.00	Yes
xiv	International Islamic Trade Finance		393,926,176.00	No
xv	Islamic Corp. For Development Of Private		458,890,000.00	No
xvi	Islamic Development Bank		8,498,472,999.00	No
	Total		**15,239,744,077.00**	No

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

2.32 The Accountant-General had been required to:

i) Provide the share certificates to authenticate the Federal Government ownership in remaining eleven (11) companies and documentary evidence to confirm the figure against each of the remaining eight companies.

ii) Provide the Federal Government percentage of shares holdings in Eco.Com.W.A, International Islamic Trade Finance, Islamic Corporation for Development of Private and Islamic Development Bank. His reply is still been awaited.

2.33 Investment Forfeited to the Federal Government – ₦1,230,287.00 (Note 17E):

The Statement of Investments forfeited to the Federal Government given at Note 17E to the Financial Statements revealed that the sum of ₦1,230,287.000 was in respect of investments in 25 (twenty-five) companies forfeited to the Federal Government. A close examination of these companies shown in the Statement revealed that there is need for the Accountant-General of the Federation to confirm the forfeiture of the investments, the dividends paid thereon. Many of the investments range between fifty (₦50.00) Naira and Four hundred thousand Naira (₦400,000.00) and this raises the question as to the materiality of the forfeited investments.

There is need for documentary evidence inform of share certificates of each of the twenty five companies to authenticate the investments. There were no movements in these figures over the years and this had been subject of my reports since 2004 without any positive response.

2.34 The Accountant-General had been required to:

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

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

iii) Confirm the true ownership of the Federal Government interest in the forfeited investments. His response is still been awaited.

2.35 Non Recovery of Principal Loans and Cummulative Interest Overdue for Repayment- ₦161,201,380,009.09.(17K)

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

i) Audit examination of records of the fifteen (15) companies listed hereunder revealed that there was no repayment of Loans and cummulative interests amounting to ₦161,201,380,009.09 during the year under review. Many of

these Companies and Agencies under the Ministries that were beneficiaries of Loans from Federal Government of Nigeria failed to repay such loans as at when due.

S/N	Name	Principal Loan as at 01/01/2013	Principal Loan as at 31/12/2013
		₦	₦
i	Ajaokuta Steel Comp.	72,756,239,000.00	72,756,239,000.00
ii	National Iron Ore Co.	1,529,720,542.00	1,529,720,542.00
iii	Power Holding Company (Former NEPA)	7,326,398,094.00	7,326,398,094.00
iv	NSPMC	1,511,665,373.00	1,511,665,373.00
v	NERFUND	6,200,000,000.00	6,200,000,000.00
vi	Bank Of Industry (BOI)	1,250,000,000.00	1,250,000,000.00
vii	Infrastructure Bank	10,751,500,000.00	10,751,500,000.00
viii	Fed. Housing Authority	7,291,336,930.09	7,291,336,930.09
ix	Fed. Mortgage Bank	1,220,806,640.00	1,220,806,640.00
x	Nigeria Railway Corporation	2,593,301,985.00	2,593,301,985.00
xi	Fed. Airport Auth. Of Nig.	2,017,121,725.00	2,017,121,725.00
xii	NITEL Plc	42,395,300,872.00	42,395,300,872.00
xiii	Nig. Building & Road Res. Inst.	42,933,333.00	42,933,333.00
xiv	NACRDB	3,465,055,515.00	3,465,055,515.00
xv	Peugeot Automobile Ltd *	850,000,000.00	850,000,000.00
	Total	**161,201,380,009.09**	**161,201,380,009.09**

ii) There were no figures for the cumulative interest on the loans on all the fifteen (15) companies listed above. This has been subject of my reports since 2002 with no positive response.

iii) Further examination revealed that, the Federal Housing Authority was granted the total sum of ₦7,291,336,930.09 (Note 17K) in three tranches between 1997 and 2001. Although the agreement provided for a moratorium of two years only, neither the capital nor the accumulated interests had been paid as at 31st December, 2013.

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

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

i) Explain why there was no return inform of interest on Loans of ₦161,201,380,009.09 granted by Federal Government during the year.

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

i) Urgently summon a meeting of all the affected organizations concerned, to work out repayments programme of the loans, including the accumulated interests. This will be with a view to know the true positions of the loans because; the non movement in figures creates doubt as to the reliability of the figures in Note 17K. His response is still been awaited.

2.37 Privatized Companies with Outstanding Loans

It was observed from Note 17K to the Financial Statements that a total sum of ₦850,000,000,000.00 was in respect of outstanding loans with none of them having cumulative interest in Peugeot Automobile Ltd. The loan had been outstanding for years without action been taken to redeem the loan.

2.38 The Accountant-General of the Federation has been requested to advise the Federal Government to convert the sum of ₦850,000,000,000.00 outstanding loans in Peugeot Automobile Ltd to equity shares.

2.39 Total Outstanding On-lent Loans to MDAs Not Reported in Financial Statements and No Evidence of Share Certificates of Loans Converted to Equity

According to paragraph 9.4, pages 74 and 75 of 2013 DMO Annual Report and Statement of Accounts for the year ended 31 December, 2013, it was observed that nine on-lent loans with principal of ₦174,367,585,512.99 as detailed below to various MDAs were outstanding at the year. These loans were utilized in the development of key sectors of the economy, such as roads, railway, agriculture, transport, education, textile among others.

S/N	MDA	Facility	Loan Amount	Principal Amount Outstanding
			₦	₦
i	Federal Ministry of Finance (FMF)	N6.3 Billion Pioneer Consumer Car Finance Scheme for Public Servants	6,300,000,000.00	3,406,992,949.84
ii	Federal Ministry of Transport (FMT)	N12.5 Billion Railway Revitalization (25 Locomotives)	12,500,000,000.00	12,500,000,000.00
iii	Ministry of Defence	N35 Billion of Peace Keeping Operations	35,000,000,000,.00	13,442,811,323.45
iv	Ministry of Mines and Steel development	2.24 Billion Ajaokuta/NIOMCO Staff Salary Arrears	2,239,175,144.72	2,239,175,144.72
v	Nigeria Television Authority (NTA)	N4.5 Billion Loan for Upgrading of NTA's Broadcast Equipments	4,500,000,000.00	2,786,312,827.93
vi	Federal Mortgage Bank of Nigeria (FMBN)	N5 Billion Roll-over to FMBN	20,000,000,000.00	20,000,000,000.00
vii	Bureau of Public Enterprises (BPE)	Settlement of N63.03 Billion Loan Facility granted to Transcop PLC	63,030,000,000.00	63,030,000,000.00
viii	Bureau of Public Enterprises (BPE)	NITEL/MTEL Terminal Benefits	54,552,000,000.00	54,552,000,000.00
ix	Bank of Industry	Indebtedness of the defunct Nig. Bank for Commerce and Industry to the FGN	2,500,711,000.00	2,410,293,267.05
	Total		**200,621,886,144.72**	**174,367,585,512.99**

Furthermore, three (3) loans amounting to ₦110,000,000,000.00 as detailed below, original on-lent to the Bank of Industry (BOI) and Bank of Agriculture (BOA) were converted into FGN equity in the two Governments-owned banks. There was no evidence of Share Certificates indicating the number of shares and ownership by Federal Government of the sum of ₦110,000,000,000.00 of the loan converted to equity.

Also, the N5 Billion Loan to Federal Mortgage Bank of Nigeria (FMBN), which is a part of ₦174.37Billion outstanding, was converted to a non-interest bearing facility.

S/N	MDA	Loan Amount	Amount Converted to Equity
		₦	₦
i	Bank of Industry (BOI)	5,000,000,000.00	5,000,000,000.00
ii	Bank of Industry (BOI)	100,000,000,000.00	100,000,000,000.00
iii	Bank of Agriculture (BOA)	5,000,000,000.00	5,000,000,000.00
	Total	**110,000,000,000.00**	**110,000,000,000.00**

All the above transactions were not reported in the Financial Statements

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

i) Provide reasons for none disclosure of the above transactions in the Financial Statements.

ii) Produce the Share Certificates showing the number of shares in favour of Federal Government for the loan of ₦110,000,000,000.00 converted to equity.

2.41 <u>Non-Placement of Share Certificates of Quoted Companies with Central Securities Clearing System Ltd.</u>

Share Certificates of all quoted companies listed in Notes 17A to 17C ought to have been registered with Central Securities Clearing System Ltd. (CSCS) in line with best practices. This had been subject of my report since 2009 without any positive response.

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

2.43 <u>Outstanding Imprest of ₦95,284,724.30 -Note 18</u>

Audit findings showed that thirteen (13) MDA as detailed below had the outstanding net debit balances totaling ₦95,284,724.30 as at 31st December, 2013 instead of NIL balances in their imprest accounts. It was further observed that five (5) MDA's had no movement in the closing figure of last year, while others had additions, contrary to Financial Regulation (2009) No. 1011 and 1012 which stipulates that "All standing imprests must be retired on or before the 31st December of the Financial year in which they were issued, while Special Imprests shall be retired immediately the reasons for which they were granted cease to exist."

S/N	List Of MDAs	Balance as at 31/12/2013	2013 Figures	Balance as at 31/12/2012
		₦	₦	₦
i	Ministry Of Special Duties	600,000.00	600,000.00	0.00
ii	National Hajj Commission Of Nigeria	60,000.00	60,000.00	
iii	Federal Ministry Of Foreign Affairs	18,316,617.50	1,860,000.00	16,456,617.50
iv	Overseas Mission	-17,339,970.86		-17,339,970.86
v	Customs, Immigration & Prisons Pension Board	3,851,160.66		3,851,160.66
vi	Federal Fire Service	910,000.00	910,000.00	2,600,000.00
vii	Police Service Commission	-620,000.00	-620,000.00	0.00
viii	Federal Civil Service Commission	17,697,200.00	17,697,200.00	0.00
ix	National Board For Technology Incubator Centre-Abuja	1,090,000.00	1,090,000.00	0.00
x	Atomic Energy Commission	1,231,370.00	1,231,370.00	0.00
xi	Ministry Of Mines And Steel	5,740,200.00		5,740,200.00
xii	Federal Ministry Of Culture & Tourism	63,401,147.00		63,401,147.00
xiii	National Obstetric Fistula Centre, Abakaliki	347,000.00		347,000.00
	Total	**95,284,724.30**	**22,828,570.00**	**365,246,690.54**

These observations had been a subject of my Annual Reports since 2004 with no positive action.

2.44 MDAs with Credit Balances of Imprest

The records examined and the figures in Note 18, showed that six (6) MDAs had outstanding imprest in credit instead of either debit or Nil. This indicates over retirement of imprest which is not possible. This situation calls for investigation of the transactions, which had remained the same over the years and had been subject of my previous years' reports.

S/N	MDAs	Closing Balances as at 31st Dec. 2013	Closing Balances as at 31st Dec. 2012	Remarks
i	Overseas Missions	(17,339,970.86)	(17,339,970.86)	No Movement
ii	Police Service Commission	(620,000.00)	(620,000.00)	No Movement
	Total	**-17,959,970.86**	**-17,959,970.86**	

2.45 The Accountant-General of the Federation has been requested to explain the discrepancies and requested as a matter of utmost urgency recover the outstanding imprest from the allocations of the MDAs with recovery particulars sent to my Office for verification and impose sanctions on erring MDAs for failure to adhere to Financial Regulations.

2.46 Unretired Advances ₦1,282,564,518.11 (Note 19)

It was observed that twenty seven (27) MDA as detailed below had the outstanding net debit balances totaling ₦1,282,564,518.11 as at 31st December, 2013 instead of NIL balances Advances Ledgers.

		Closing Balance	2013 Figures	Closing Balance
S/N	List of MDAs	2013 (₦)	2013 (₦)	2012 (₦)

i	Ministry Of Special Duties	26,064,463.00	26,064,463.00	0.00
ii	National Emergency Management Agency	- 789,705.34	- 789,705.34	
iii	Secretary To Government Of The Federation	2,818,000.00	2,818,000.00	-
iv	Federal Ministry Of Foreign Affairs	431,312,684.71	317,355,483.00	113,957,201.71
v	Overseas Mission	-1,038,883,283.52	-	-1,038,883,283.52
vi	Nigerian Immigration Service(Nis)	-27,421,712.69	- 8,425,565.00	-18,996,147.69
vii	Police Service Commission	-3,378,570.00	- 3,378,570.00	-
viii	Police Formation And Command	- 34,790.09	-	-34,790.09
ix	Federal Ministry Of Police Affairs	-86,206,008.00	- 86,206,008.00	-
x	OHCSF(Pension Office) 2009	27,143,575.90	-	27,143,575.90
xi	OHSSF(Pension Office) 31/12/2013	4,377,500.00	4,377,500.00	
xii	Public Complaints Commission	181,483,536.09	181,483,536.09	-
xiii	Federal Civil Service Commission	249,262,733.05	249,262,733.05	-
xiv	Ministry Of Co-Op & Integration In Africa	150,237,734.92	-	150,237,734.92
xv	Min. Of Emp, Labour And Productivity	53,654,800.00	53,654,800.00	-
xvi	National Biotechnology Dev. Agency(NABDA)	-1,147,622.80	-	- 1,147,622.80
xvii	Petroleum Pricing Regulatory Commission	1,420,400.00	1,420,400.00	
xviii	Ministry Of Mines And Steel	243,402,711.41	-	243,402,711.41
xix	Federal Roads Maintenance Agency	1,277,200.00	1,277,200.00	0.00
xx	Federal Ministry Of Culture & Tourism	330,748,319.62	330,748,319.62	-1,166,248,439.83
xxi	National Planning Commission	210,289,840.00	210,289,840.00	-
xxiii	Court Of Appeal, Abuja	381,054,374.09	381,054,374.09	-
xxiv	FCT. High Court Of Justice, Abuja	77,927,159.61	77,927,159.61	-
xxv	National Judicial Institute - Abuja	62,519,572.20	-	62,519,572.20
xxvi	FCT. Judicial Service Committee - FCT Abuja	5,491,600.00	5,491,600.00	-
xxvii	Federal Ministry Of Women Affairs	-60,000.00	- 60,000.00	-
	Total:	**1,282,564,518.11**	**1,744,365,560.12**	**94,955,428.61**

This situation is a violation of Financial Regulations (2009) Nos. 1404, 1405, 1416, 1419 and 1420.This meant that non retirement of advances as at when due had become a matter that should be confronted by OAGF with strict sanctions.

2.47 Outstanding Advances with Credit Balances Note, 19

In Note 19, there were MDAs with outstanding advances in credits as listed below. This is not normal as advances are to be in debit balances or Nil. These credit balances were netted off from the various balances thereby distorting the correct disclosure of overall outstanding advances as at 31st December, 2013. Also was the fact that some of the credit balances had no movement in their figures, which suggests that these figures were not reliable to show the true position in many of the MDAs.

S/N	List Of MDAs	Closing Balance 2013 (₦)	2013 Figures 2013 (₦)	Closing Balance 2012 (₦)
i	Overseas Mission	-1,038,883,283.52	-	-1,038,883,283.52
ii	Nigerian Immigration Service(Nis)	-27,421,712.69	- 8,425,565.00	-18,996,147.69

iii	Police Service Commission	-3,378,570.00	- 3,378,570.00	-
iv	Police Formation And Command	-34,790.09	-	-34,790.09
v	Federal Ministry Of Police Affairs	-86,206,008.00	-86,206,008.00	-
vi	National Biotechnology Dev. Agency(NABDA)	-1,147,622.80	-	-1,147,622.80
vii	Federal Ministry Of Women Affairs	-60,000.00	- 60,000.00	-
	Total:	**- 1,157,131,987.10**	**-98,070,143.00**	**-1,059,061,844.10**

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

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

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

2.49 <u>Revolving Loans – ₦28,588,299,313.82 (Note 20):</u>

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

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

ii) There was no repayments nor receipts in respect of Federal Ministry of Agriculture-Fertilizer, Federal Ministry of Agriculture -DRG and National Poverty Eradication Programme out of a total ₦34,627,254,356.33, ₦1,036,504,704.77 and ₦1,819,986,000.74 respectively during the year under review.

iii) Also the credit balances of ₦8,895,375,748.02 and ₦70,000.00 in respect of Federal Government Staff Housing Loans and Federal Ministry of Health respectively, suggests over recovery of the revolving Loans. This is not possible.

iv) Further investigation of the Revolving Loans revealed that all the transactions of the Revolving Loans were lumped with the main Transcripts of the affected MDAs managing the loans. Separate Transcripts of Account for each of the Revolving Loan should have being prepared.

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

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

i) The reasons for the credit balance of ₦70,000.00 for Federal Ministry of Health and ₦8,895,375,748.02 for Federal Staff Housing Loans Board should be explained.

ii) Reasons for NIL repayment in DRG Federal Ministry of Agriculture.

iii) Reasons for **NIL** repayment in respect of Fertilizer

iv) Bank Statements of each of the Revolving Loans.

v) The Accountant-General of the Federation should ensure that on no account should all the transactions of the Revolving Loans be lumped with the main Transcripts of the affected MDAs managing the loans. Separate Transcripts of Account for each of the Revolving Loan should have being prepared.

vi) Also Office of the Accountant-General of the Federation should call the attention of the Federal Ministry of Agriculture and NAPEP to explain the **Nil** repayment in the year from Fertilizer, DRG and National Poverty Eradication Programme of a total sum of ₦34,627,254,356.33, ₦1,036,504,704.77 and ₦1,819,986,000.74 respectively. His responses to all these are been awaited.

LIABILITIES

2.51 Public Funds

2.52 Non-Disclosure of all IPPIS Accounts as at 31st December,2013

It was observed from the examination of accounting records and documents that none of the IPPIS Accounts were closed and balances paid back to CRF. The non-closure of all IPPIS Accounts at the end of the year is a violation of extant circulars issued by the Office of the Accountant-general of the Federation, Financial Regulation (2009) and 2013 Appropriation Act. This had been subject of my reports since 2011 without any positive response.

2.53 The Accountant-General of the Federation has been requested to explain for the failure and violation of extant circulars, Financial Regulations and the law on the non-closure of all IPPIS Accounts at the end of 2013 if they have nothing to hide.

2.54 Special Funds

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

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

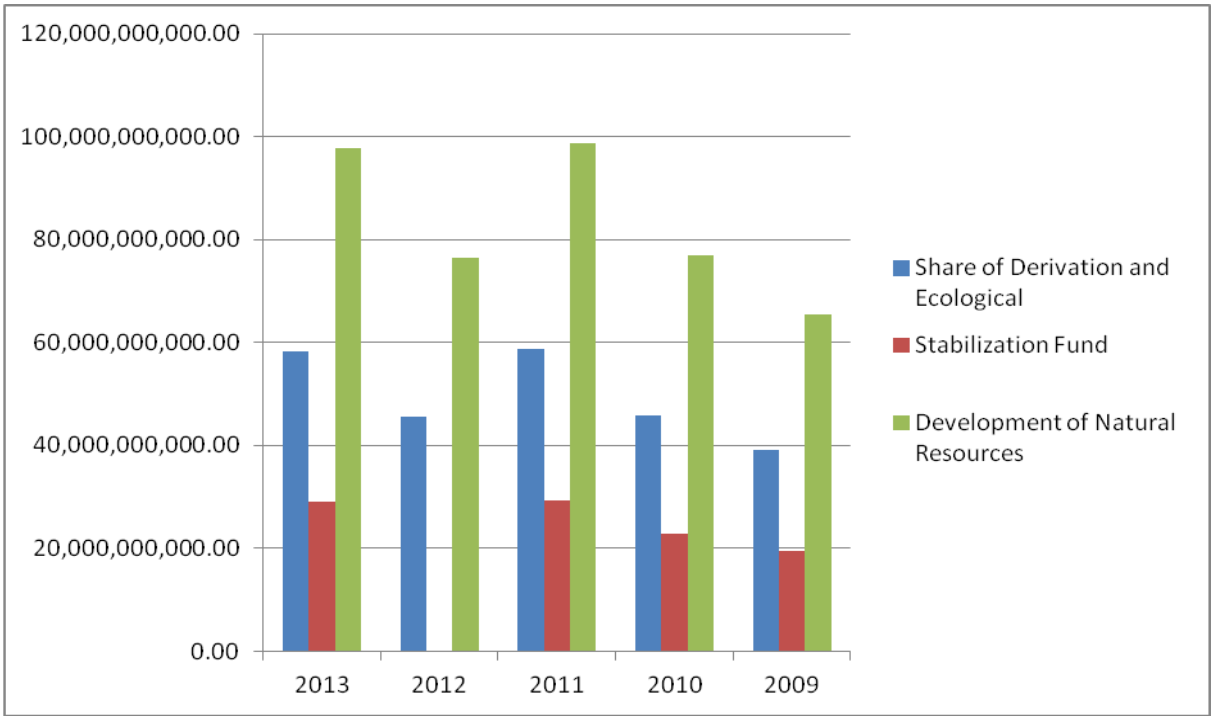
Nature of Funds	₦
Share of Derivation and Ecology	58,212,142,650.06
Stabilization	29,106,080,325.03
1.68% Development of Nat. Resources	97,796,399,652.11

Total **₦185,114,622,627.20**

Below are the comparative figures for the 5 years from period 2009 to 2013.

Analysis of Receipts into Special Funds from FAAC 2009 – 2013
Financial Years Deducted from Federal Government Share

Nature of Funds	Amounts Received				
	2013 ₦	2012 ₦	2011 ₦	2010 ₦	2009 ₦
Share of Derivation and Ecological	58,212,142,650.06	45,570,680,632.53	58,810,709,955.47	45,761,020,631.50	39,023,357,671.75
Stabilization Fund	29,106,080,325.03	22,785,340.316.28	29,415,354,977.73	22,870,510,315.76	19,511,678,835.12
Development of Natural Resources	97,796,399,652.11	76,558,743,462.66	98,801,992,725.20	76,878,514,660.93	65,557,775,788.97
Total	**185,114,622,627.20**	**144,914,764,411.47**	**187,028,057,658.40**	**145,520,045,608.19**	**124,092,812,295.84**



2.55 Non Establishment of an Agency to Administer the Ecological Fund

It was observed that a total sum of ₦488,576,607,916.07 as detailed below was deducted from the Federation Account to Ecological Fund from June 1999 to December 2013. No agency was established to manage this Fund in violation of Section 5(4) of Revenue Allocation Act, 1982.

Year	Amount ₦
1999	6,306,608,481.69
2000	22,259,483,578.51

2001	29,281,627,123.19
2002	15,178,139,953.73
2003	19,626,933,753.05
2004	18,401,410,786.00
2005	23,315,329,256.90
2006	30,150,665,507.38
2007	33,394,704,121.14
2008	43,283,794,803.17
2009	39,023,357,671.75
2010	45,761,019,641.50
2011	58,810,709,955.47
2012	45,570,680,632.53
2013	58,212,142,650.06
Total	**488,576,607,916.07**

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

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

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

2.58 The Accountant-General of the Federation had been requested to urgently take action to advise the Federal Ministry of Finance to invest the amounts in Stabilization, Ecological and Development of Natural Resources Funds which were idle over the years, considering the fact that the three tiers of Governments need funds from all sources for infrastructural development programmes.

2.59 Non-Repayment of Loan of ₦390,288,085,668.92 from Development of Natural Resources Fund, Stabilization Account and 2% Education Tax Pool Account (Note 25)

During the examination of the 2013 Federation Account, Special Funds records and CRF Bank Statements, it was observed that a total sum of ₦390,288,085,668.92 as detailed below was borrowed between 9th August, 2010 to 27th November, 2013 from Development of Natural Resources Fund, Stabilization Account and 2% Education Tax Pool Account.

Date	Details	Name of Fund	Amount (₦)
09/08/2010	Released to CRF as loan to pay the	Development of	57,588,085,668.92

	balance of monetization arrears due to PHCN staff to be refunded through FGN bond floated for this purpose	Natural Resources Fund	
01/09/2010	Released to CRF as loan to accelerate capital budget releases and be refunded from the proceeds of domestic borrowing between July and December, 2010 vide letter Ref. No. PRES/87/MF/111 of 16th August, 2010	Development of Natural Resources Fund	70,000,000,000.00
24/08/2012	Short Fall in Capital Expenditure	Development of Natural Resources Fund	80,000,000,000.00
27/11.2013	Funding of 4th Quarter Capital Project and completion of 3rd Quarter Capital Project	Development of Natural Resources Fund	80,700,000,000.00
	Sub- Total		**288,288,085,668.92**
18/09/2013	Funding of 2013 Budget	2% Education Tax Pool Account	70,000,000,000.00
27/11.2013	Funding of 4th Quarter Capital Project and completion of 3rd Quarter Capital Project	Stabilization Account	32,000,000,000.00
	Grand Total		**390,288,085,668.92**

It is worrisome and surprising that forty eight (48) months after the sum of ₦127,588,085,668.92 borrowed in 2010 had not been paid back to the accounts of Development of Natural Resources Fund. Also, additional sum of ₦80,000,000,000.00, borrowed from Development of Natural Resources and credited into the CRF Bank Statements on 24th August 2012 remained unpaid as at the time of audit in October, 2014.

During the examination of the 2013 Federation Account records, an amount of ₦80,700,000,000.00 and ₦32,000,000,000.00 was noted to have been loaned out of Development of Natural Resources and Stabilization Account respectively to fund 2013 fourth(4th) Quarter Capital project and completion of third (3rd) Quarter Capital project. It should be noted that Development of Natural Resources Fund is to be held by the Federal Government to provide financial resources to develop alternative mineral resources to Oil and Gas for the Nation.

The inference is that this action negates the objectives of establishing Development of Natural Resources Fund which is to provide financial resources to develop alternative mineral resources to Oil and Gas for the nation. Stabilization Fund belongs to the three tiers of Government which means that the Federal Government is in custody of these funds in trust.

During the examination of CRF Bank Statements, it was observed an amount of ₦70,000,000,000.00 was borrowed on 18th September, 2013, from 2% Education Tax Pool Account to fund 2013 Budget.

As at the time of the audit of 2013 Financial Statements, the total sum of ₦390,288,085,668.92 being amount borrowed between 9th August, 2010 to 27th November, 2013 from Development of Natural Resources Fund, Stabilization

Account and 2% Education Tax Pool Account was still outstanding as the time of audit in October, 2014.

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

i) Explain the non-repayment of the Loan of ₦390,288,085,668.92 borrowed between 9th August, 2010 to 27th November, 2013 from Development of Natural Resources Fund, Stabilization Account and 2% Education Tax Pool Account. Also the Bank Statements from January, 2013 to December, 2013 and Statement of Affairs of the accounts of Development of Natural Resources Fund and 2% Education Tax Pool Account should be made available for audit examination.

ii) Recover immediately the amount of ₦390,288,085,668.92 being amount borrowed between 9th August, 2010 to 27th November, 2013 from Development of Natural Resources Fund, Stabilization Account and 2% Education Tax Pool Account in order for the objectives of the Funds to be met. The reply in respect of this is been awaited.

2.61 OTHER LIABILITIES

2.62 Deposits: ₦1,608,720,861.03- Note 26

In Note 26 of the Financial Statements, it was observed that twenty eight (28) MDAs and six (6) FPOs listed hereunder recorded debit balances in their Deposit Accounts as at 31st December, 2013, instead of credit balances contrary to extant regulations.

S/N	List of MDAs	Closing Balance as at 31/12/2013
	-	₦
i	Min. of Defence	-4,428,080.52
ii	Nigeria Defence Academy	-2,274,667.20
iii	Federal Ministry Of Inter-Gov' Tal Affairs	-35,149,816.00
iv	Federal Ministry Of Foreign Affairs	-499,200.49
v	Federal Ministry Of Inf & Communication	-19,095,237.37
vi	Nigerian Prisons Service(NPS)	-3,548,018.28
vii	Nigerian Immigration Service(Nis)	-101,270.00
viii	Customs, Immigration & Prisons Pension Board	-8,999,010.59
ix	Police Formation And Command	-150,000.00
x	Federal Ministry Of Police Affairs	-264,886,573.70
xi	Federal Fire Service	-105,000.00
xii	Office Of Head Of Service Of The Federation	-38,336,709.00
xiii	Federal Civil Service Commission	-94.00
xiv	Federal Ministry Of Agriculture	-509,947,124.40
xv	Federal Ministry Of Trade & Investments	-2,328,284.02
xvi	Federal Ministry Of Transport	-13,584,400.00
xvii	Federal Ministry Of Power	-5,500.00
xviii	Federal Ministry Of Works	-3,042,683.80
xvix	Ministry Of Lands, Housing & Urban Development	-31,454,114.00
xx	National Judicial Council - Abuja	-1,840,499.09
xxi	Supreme Court Of Nigeria	-88,684,900.26

xxii	Court Of Appeal, Abuja	-3,453,000.00
xxiii	Federal High Court-Lagos	-100,006,637.88
xxiv	Federal Ministry Of Justice	-38,868,113.02
xxv	Nat. Human Rights Commission	-40,000.00
xxvi	National Centre For Women Development	-400,000.00
xxvii	Federal Ministry Of Education	-188,871,191.50
xxviii	National Population Commission	-24,718,712.13
	Sub-Total: MDAs	**-1,363,086,946.13**
	Federal Pay Offices	
i	FPO- Abakaliki	-52,082.04
ii	FPO-Owerri	-11,374,757.19
iii	FPO-Gusau	-2,356,593.42
iv	FPO-Ado-Ekiti	-1,663,661.74
v	FPO-Yenogoa	-1,762,810.65
vi	FPO- Benin City	-470,931.38
	Sub-Total FPO	**-17,680,836.42**
	Grand Total	**-1,380,767,782.55**

The circumstances that can make some of the twenty eight (28) MDAs and six (6) FPOs to have Deposits cannot be understood. There is need to physically investigate all the MDAs to ascertain the true position of existence of deposits accounts in their Ministries.

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

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

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

iii) Produce the cash books together with the Bank Reconciliation Statements from 1st January, 2013 to December, 2013 for all the balances in the deposit accounts. Also the names of the banks and the account numbers where these balances in deposit accounts were operated should be disclosed.

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

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

During the audit examination of the summary of the Public Debts of the Federal Republic of Nigeria as at 31st December, 2013, it was confirmed that the public debt during the period under review was **₦8,123,994,447,939.54** as detailed below-

S/N	Particulars	Amount in USD	Naira Equivalent
i	External Debt Stock	8,,821,900,000.00	1,373,569,830,000.00
ii	**Internal Loans**	-	
a	FGN Bonds & Treasury Bonds	-	4,537,420,000,000.00
b	Nigeria Treasury Bills	-	2,213,004,617,939.54
	Total	-	8,123,994,447,939.54

Out of the total External Debts Stock of ₦1,812,024,030,648.84 (i.e. US$11,637,919,271.99), the Federal Government's share was ₦1,373,569,830,000.00 (i.e. US$8,821,900,000.00). (See details in Note 21).

Also, it was observed from the 2013 Annual Report and Statements of Accounts of Debt Management Office that the total Domestic Debt outstanding inform of Treasury Bills was ₦2,581,550,000,000.00 as against ₦2,213,004,617,939.54 stated in Note 23 of the Financial Statements. This resulted into a difference of ₦368,545,382,060.46.

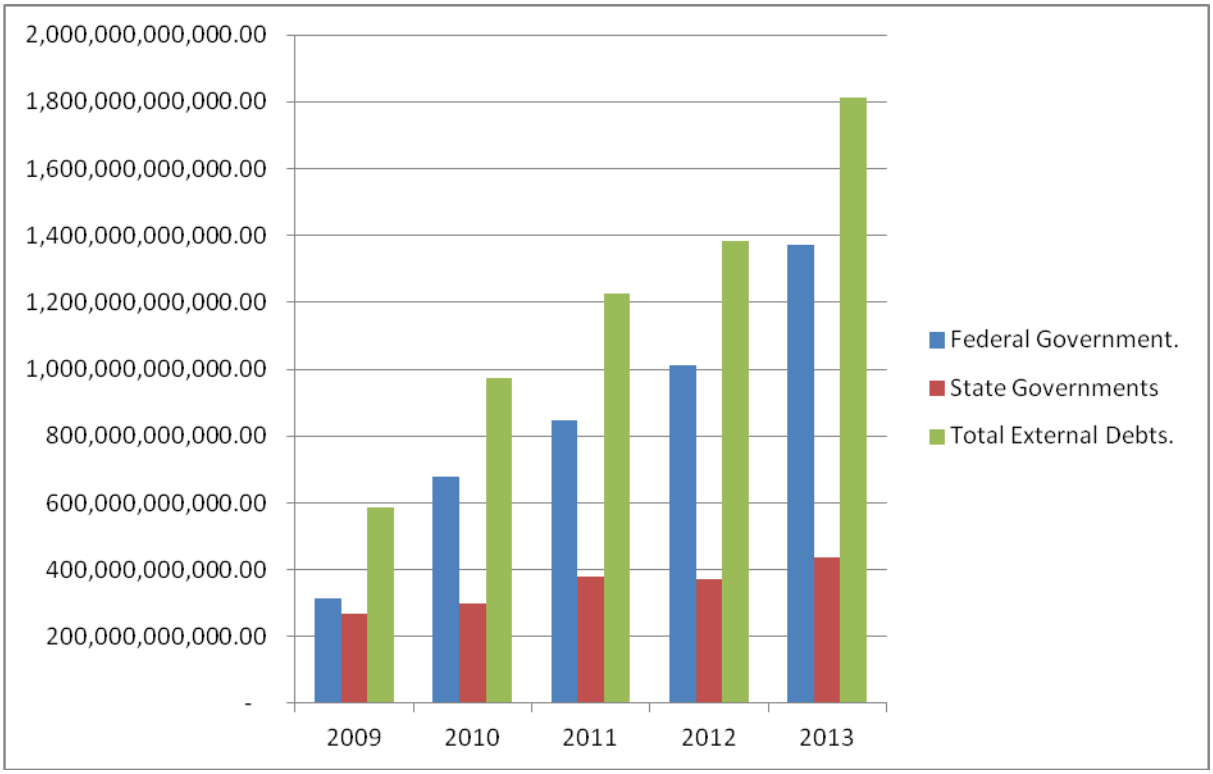
2.65 Federal Government and State Governments External Debt Stock

Below are the comparative figures for 5 years in USD.

	2009 $	**2010 $**	**2011 $**	**2012 $**	**2013 $**
Federal Government.	2,126,584,804.23	4,578,770,000.00	5,666,580,000.00	6,527,070,000.00	8,821,900,000.00
State Governments	1,820,712,732.12	2,000,704,815.97	2,165,293,174.42	2,384,180,000.00	2,816,019,271.99
Total External Debts.	**3,947,297,536.35**	**6,579,474,815.97**	**7,831,873,174.42**	**8,911,250,000.00**	**11,637,919,271.99**

Below are the comparative figures for 5 years in Naira

	2009 $= N148.10	**2010 $= N147.82**	**2011 $= N149.52**	**2012 $= N155.27**	**2013 $= 155.70N**
	₦	**₦**	**₦**	**₦**	**₦**
Federal Government.	314,947,209,506.46	676,817,859,900.00	847,277,686,900.00	1,013,458,158,900.00	1,373,569,830,000.00
State Governments	269,647,555,626.98	298,445,137,398.25	379,976,839,531.61	370,191,628,600.00	438,454,200,648.84
Total External Debts.	**584,594,765,133.44**	**975,262,997,298.25**	**1,227,254,526,431.61**	**1,383,649,787,500.00**	**1,812,024,030,648.84**



2.66 Federal Government Total Debt Stock

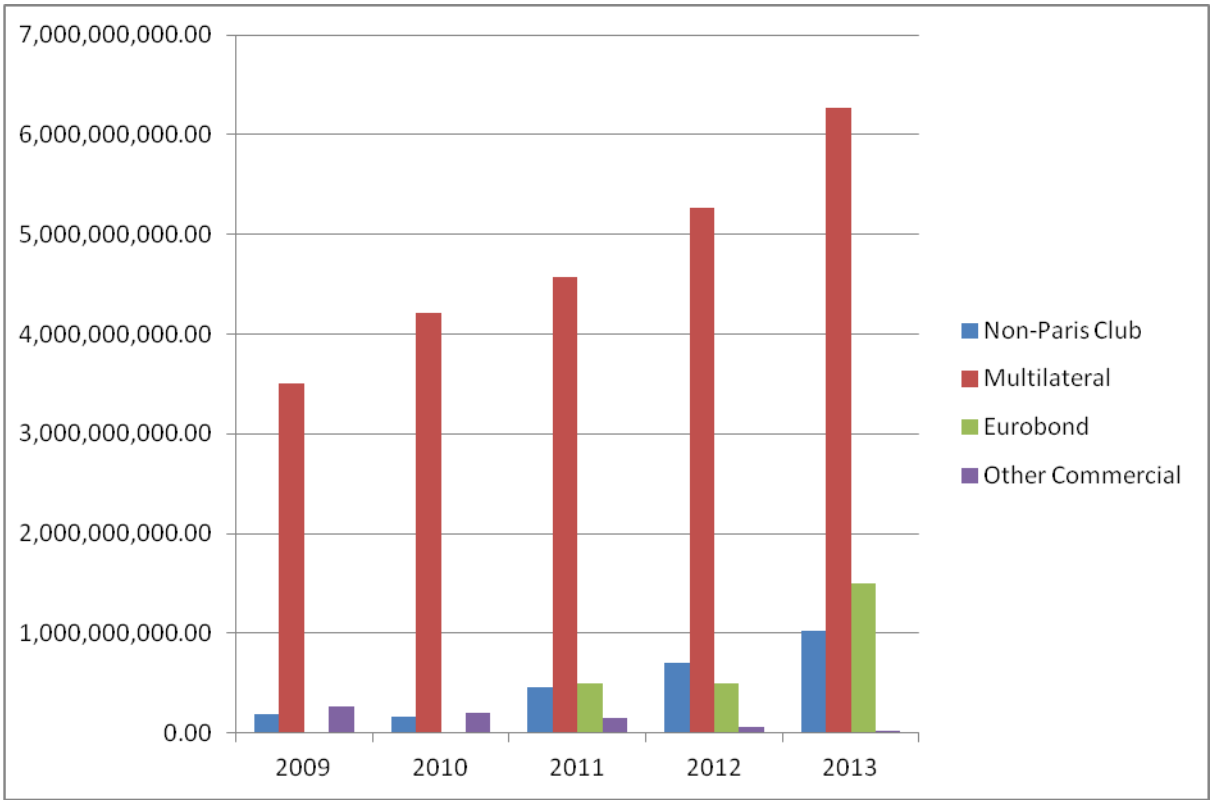
Year	External Loans		Internal Loans	Total Loans
	USD	Naira Equivalent		
		₦	₦	₦
2009	2,126,854,804.23	314,947,209,506.46	3,164,995,518,000.00	3,479,946,727,506.46
2010	4,578,770,000.00	676,817,859,900.00	3,274,500,000,000.00	3,901,317,859,900.00
2011	5,666,570,000.00	847,277,686,900.00	5,752,636,186,998.98	6,599,913,873,898.98
2012	6,527,070,000.00	1,013,458,158,900.00	6,154,479,110,688.36	7,167,937,269,588.36
2013	8,821,900,000.00	1,373,569,830,000.00	6,750,424,617,939.54	8,123,994,447,939.54



2.67 Composition of Federal Government External Debt Stock

Details	2009	2010	2011	2012	2013
	USD	USD	USD	USD	USD
Non-Paris Club	181,600,000.00	163,200,000.00	453,830,000.00	703,030,000.00	1,025,700,000.00
Multilateral	3,504,510,000.00	4,217,760,000.00	4,568,920,000.00	5,267,420,000.00	6,275,200,000.00
Eurobond	00	00	500,000,000.00	500,000,000.00	1,500,000,000.00
Other Commercial	261,190,000.00	197,810,000.00	143,820,000.00	56,630,000.00	21,000,000.00
Total	**3,947,300,000.00**	**4,578,770,000.00**	**5,666,570,000.00**	**6,527,000,000.00**	**8,821,900,000.00**

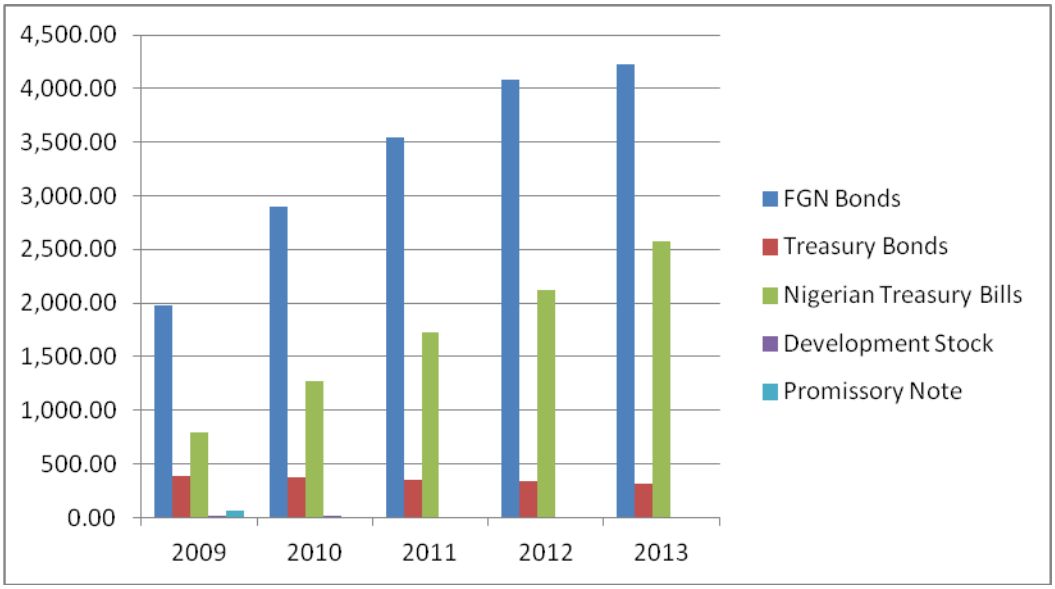
Source: DMO Annual Report and Statement of Accounts for the year ended 31 December, 2013



2.68 Composition of Federal Government Internal Loans

Details	2009	2010	2011	2012	2013
	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion
FGN Bonds	1,974.93	2,901.60	3,541.20	4,080.05	4,222.03
Treasury Bonds	392.07	372.90	353.73	334.56	315.39
Nigerian Treasury Bills	797.48	1,277.10	1,727.91	2,122.93	2,581.55
Development Stock	0.52	0.22	00.00	00.00	00.00
Promissory Note	63.03	00.00	00.00	00.00	00.00
Total	**3,228.03**	**4,551.82**	**5,622.84**	**6,537.54**	**7,118.97**

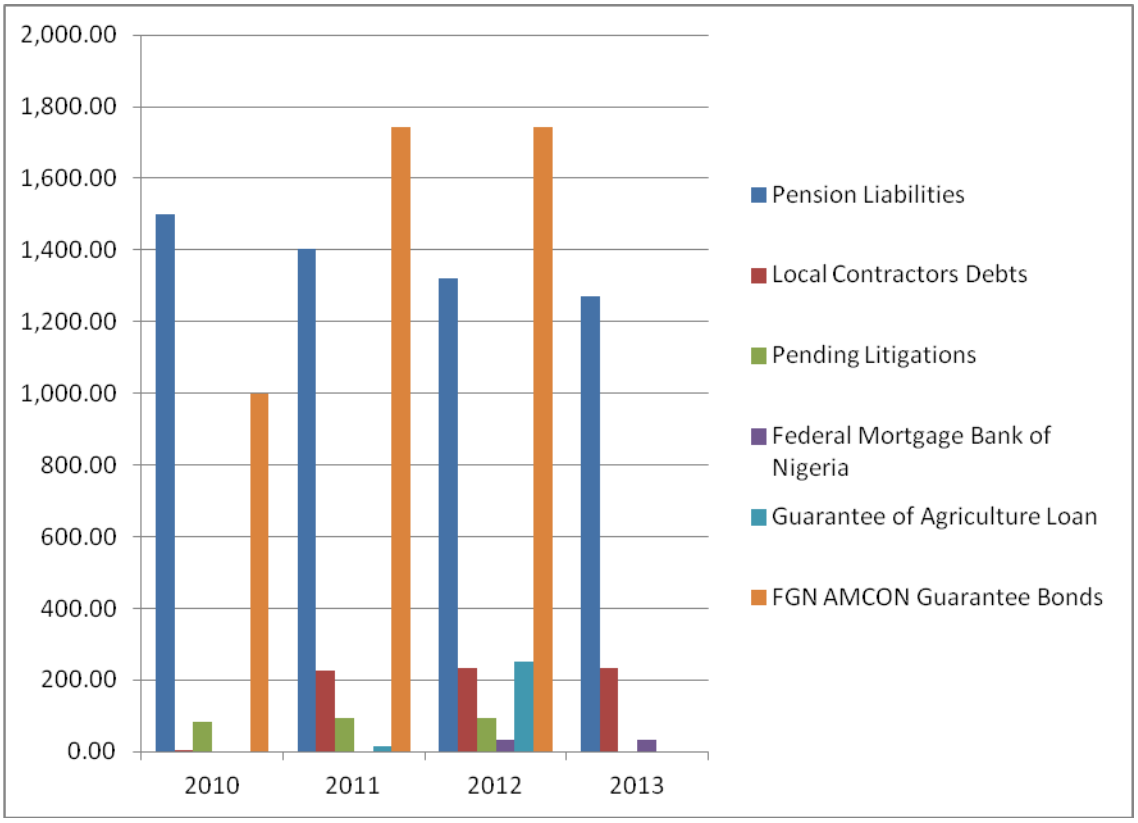
Source: DMO Annual Report and Statement of Accounts for the year ended 31 December, 2013



2.69 Composition of Federal Government Contingent Liabilities

Details	2010	2011	2012	2013
	₦ Billion	₦' Billion	₦' Billion	₦' Billion
Pension Liabilities	1,499.66	1,401.98	1,322.42	1,271.06
Local Contractors Debts	5.64	226.52	233.94	233.94
Pending Litigations	83.37	92.00	92.00	00.00
Federal Mortgage Bank of Nigeria	00.00	00.00	32.00	32.00
Guarantee of Agriculture Loan	00.00	15.88	249.58	00.00
FGN AMCON Guarantee Bonds	1,000.00	1,742.00	1,742.00	00.00
Total	**2,588.67**	**3,478.38**	**3,671.94**	**1,537.00**

Source: DMO Annual Report and Statement of Accounts for the year ended 31 December, 2013



The decrease in contingent liabilities from ₦3,671.94 Billions in 2012 to ₦1,537.00 Billions in 2013 is commendable but contingent liabilities in respect of Local Contractors Debts and Federal Mortgage Bank of Nigeria remained stagnant for two years.

2.70 Summary of Contingent Liabilities

It was observed that the total Contingent Liabilities stated in DMO Annual Report and Statement of Accounts for the year ended 31 December, 2013 as detailed below was ₦1,537,000,000,000.00 as against ₦188,888,186,988.80 stated in the Financial Statements, thereby resulting to a difference of ₦1,348,111,813,011.20.

Details	As Stated in DMO Report	As Stated in Financial Statements	Difference
	₦	₦	₦
Pension Liabilities	1,271,060,000,000.00	00.00	1,271,060,000,000.00
Local Contractors Debts	233,940,000,000.00	188,888,186,988.80	45,051,813,011.20
Pending Litigations	00.00	00.00	
Federal Mortgage Bank of Nigeria	32,000,000,000.00	00.00	32,000,000,000.00
Guarantee (According to MDAs)	00.00	00.00	
Total	**1,537,000,000,000.00**	**188,888,186,988.80**	**1,348,111,813,011.20**

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

i) Account for the difference of ₦368,545,382,060.46 between the total Domestic Debt outstanding inform of Treasury Bills of ₦2,581,550,000,000.00 stated in the 2013 Annual Report and Statements of Accounts of Debt Management Office as against ₦2,213,004,617,939.54 stated in Note 23 of the Financial Statements.

ii) Explain for the difference of ₦1,348,111,813,011.20 between the total Contingent Liabilities stated in DMO Annual Report and Statement of Accounts for the year ended 31 December, 2013 of ₦1,537,000,000,000.00 as against ₦188,888,186,988.80 disclosed in the Financial Statements.

2.72 CONSOLIDATED REVENUE FUND -STATEMENT NO. 3

2.73 Revenue:

2.74 4% Cost of Collection – Federal Inland Revenue Service ₦ Nil.

In Note 1 to the Financial Statements no figure was given in respect of 4% cost of collection for Federal Inland Revenue Service. Also in the Financial Statements, there was no figure for expenditure in respect of Federal Inland Revenue Service because the Financial Report of the Organization was not available for consolidation. Further examination of allocation from 2013 Federation by Federation Account Allocation committee (FAAC) revealed that a total amount of ₦39,420,892,463.93 as detailed below was allocated to Federal Inland Revenue Service as cost of collection in 2013. This figure did not include other sources of 4% of cost of collection enjoyed by FIRS, such as 4% on FCTA and Others.

This had been subject of my reports since 2010 no action has been taken since 2010 to have complete transactions of Federal Government Agencies Revenue and Expenditure incorporated in the account. This action had resulted in the understatement and non completeness of transactions in the Financial Statements.

Month	FIRS 4%
	₦
Jan	1,802,096,149.71
Feb	2,489,437,623.66
Mar	2,041,520,367.65
Apr	1,811,899,352.29
May	1,923,145,393.80
Jun	3,586,651,774.10
Jul	11,345,722,935.55
Aug	4,120,757,470.23
Sep	3,536,688,786.73
Oct	2,080,061,155.04
Nov	2,096,980,398.77
Dec	2,585,931,056.40
Total	**39,420,892,463.93**

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

i) Provide explanation on why the funding and corresponding expenditure of Federal Inland Revenue Service was not reported in the Financial Statements. The none reporting of the receipts and expenditure of Federal Inland Revenue Service in the Financial Statements is very material and therefore calls for immediate action of lasting solution by the affected authorities. Also in the computation of 4% cost of collection, figures should be holistic to include other sources outside the share from Federation Accounts.

ii) Inform the Federal Inland Revenue Service (FIRS), to provide a schedule of revenue collected in 2013 inform of 4% cost of collection from Federation Account, 4% cost of collection other sources outside Federation Account and sources of their Internally Generated Revenue. Also the Federal Inland Revenue Service (FIRS) audited Financial Statements from 2010 to 2013 should be made available for audit.

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

Audit examination of the Statement of Consolidated Revenue Fund for the year ended 31st December, 2013, (Statement No. 3.0) revealed shortfall in revenue collection on eleven (11) Heads of Recurrent Revenue amounting to ₦969,641,635,958.58 as stated hereunder:-

Details	Actual	Budget	Shortfall
	₦	₦	₦
Direct Taxes	160,571,531.69	4,235,862,000.08	- 4,075,290,468.39
Royalties	-	419,608,485.33	- 419,608,485.33
Fees:	17,159,970,860.16	3,462,423,874.99	13,697,546,985.17
Fines	2,517,869,294.99	3,462,423,874.99	- 944,554,580.00
Sales	594,175,800.79	10,514,430,126.98	- 9,920,254,326.19
Earnings -General incl Parastatals Revenue	2,386,837,088.35	10,514,430,126.98	- 8,127,593,038.63
Sales/Rent of Government Buildings:	49,864,496.13	593,446,337.51	- 543,581,841.38
Repayment: General:	63,978,866.61	17,279,390,612.78	- 17,215,411,746.17
Investment Income (Operating Surplus)	194,061,170,341.55	373,600,000,000.00	- 179,538,829,658.45
Interest Earned	13,062,737.77	17,279,390,612.78	- 17,266,327,875.01
Re-Imbursements	83,846,760.01	3,891,506,049.16	- 3,807,659,289.15
Other Revenue Sources of the FGN	172,928,364.94	741,653,000,000.00	- 741,480,071,635.06
Total	**217,264,276,142.99**	**1,186,905,912,101.57**	**- 969,641,635,958.58**

This shows that only 18.3% of Projected Revenue was collected, leaving 81.7% uncollected during the period under review. This is an indication of a faulty budgeting process.

The budget for the Other Revenue sources of the FGN was lumped together. This makes comparison between the budget and actual figures of each Independent Revenue sources difficult.

Also, audit examination of the Statement of Consolidated Revenue Fund for the year ended 31st December, 2013, (Statement No. 3.0) revealed a difference of ₦1,744,669,048.94 as detailed below between amounts stated in the Financial Statements and Note 3.

S/N	Revenue Item	Amount in the Statement	Amount in the Note 3	Difference
		₦	₦	₦
i	Fines	2,517,869,294.99	2,518,584,351.75	- 715,056.76
ii	Sales	594,175,800.79	593,202,507.36	973,293.43
iii	Earnings -General incl Parastatals Revenue	2,386,837,088.35	570,760,695.13	1,816,076,393.22
iv	Sales/Rent of Government Buildings:	49,864,496.13	672,212,099.07	- 622,347,602.94
v	Sale/Rent on Lands and Others:	648,399,645.60	26,052,042.66	622,347,602.94
vi	Investment Income (Operating Surplus)	194,061,170,341.55	193,959,907,557.56	101,262,783.99
vii	Interest Earned	13,062,737.77	93,144,548.71	- 80,081,810.94
viii	Aids and Grants	-	92,846,554.00	- 92,846,554.00
	Total	**200,271,379,405.18**	**198,526,710,356.24**	**1,744,669,048.94**

2.77 Ministries, Departments and Agencies with Zero Internally Generated Revenue (IGR)

Thirteen (13) Ministries, Department and Agencies were observed to have disclosed zero Internally Generated Revenue in there Consolidated Transcripts as detailed in the table below:

S/N	MDA
i	New Partnership For Africa Dev. (NEPAD)
ii	NASS- Senate
iii	National Assembly Service Commission
iv	Directorate Of Military Pension
v	Federal Ministry Of Water Resources
vi	Office Of The Accountant-General Of Fed
vii	Natural Medicine Dev. Agency
viii	Law & Justices Sector
ix	National Judicial Institute - Abuja
x	Federal Judicial Service Commission - Abuja

2.78 Omission of Revenue From Other Sources Not Reported in the Financial Statement ₦167,229,860,000.00

In the audit of the CRF Bank Statements for 2013, the total sum of ₦167,229,860,000.00 as detailed below was omitted in the Financial Statements.

Date	Details	Amount ₦
22/02/2013	Being transfer of Fund from Implementation Committee on FGN Land	11,000,000,000.00
28/02/2013	Multi Credit	6,000,000,000.00
18/02/2013	Final Operating Surplus to FGN for 2013	30,195,000,000.00
29/07/2013	Multi Credit entry. Being transfer B/O AGF FD/OAGF/AB/227/T2/3/65/DF	14,000,000,000.00
06/09/2013	Multi Credit entry. N100 Billion Financial Accommodation	100,000,000,000.00
20/02/2013	Miscellaneous Credit Being Monetization IFO PTDF	6,034,860,000.00
	Total	**167,229,860,000.00**

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

i) Explanation for the shortfall of revenue in the various revenue heads listed above.

ii) Details of the MDAs involved in the short-fall of revenue collection and the reason(s) for their inability to collect the revenue as budgeted should be explained.

iv) Budget for each of the Other Revenue sources of the FGN.

v) Explanation for the difference of ₦1,744,669,048.94 between amounts stated in the Financial Statements and Note 3.

vi) Explanation for the omission of ₦167,229,860,000.00 from the Consolidated Revenue Fund Statement.

vii) Explanation for the source and meaning of N100 Billion Financial Accommodation.

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

During the examination of the Notes and Financial Statements to determine Operating Surplus paid into the Consolidated Revenue Fund (CRF), and document provided by Revenue and Investment Department in OAGF, it was observed that there was no evidence for payment of Operating Surplus by the under listed Agencies in the schedule to the Act in compliance with Sections 22 and 23 of the Fiscal Responsibility Act 2007.

S/N	MDAs
i	Federal Housing Authority
ii	Federal Mortgage Bank
iii	NAN
iv	National Agency for Science & Eng. Infrastructure
v	National Examination Council (NECO)
vi	National Hospitals
vii	National Inland Water Ways Authority (NIWA)
viii	Nigeria Copy Right Commission
ix	Nigeria Env. Standard Regulation & Enforcement
x	Nigeria Export Promotion Council (NEPC)
xi	Nigeria Import Export Bank (NEXIM)
xii	Nigeria LNG Limited
xiii	Nigeria National Petroleum Corporation (NNPC)
xiv	Nigeria Tourism Development Corporation
xv	Security & Exchange Commission (SEC)
xvi	Universal Basic Education Commission

Also, the amount paid to CRF could not be confirmed to represent 80% of Operating Surplus as required by Section 22(1) and (2) which states that:

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

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

2.81 The Accountant-General had been required to explain why the Government Companies listed above did not pay Operating Surplus into CRF during the year. His response is still been awaited.

2.82 Under Reporting of Amount of Interest Earned: ₦13,062,737.77 (Note 3)

The sum of ₦13,062,737.77 reported in the Financial Statement No. 3 and Note 3 is not correct because according to Page 13, Note 14 of the Petroleum Equalization Fund (Mgt) Board Financial Statement for the year ended 31st December, 2013 submitted to the Office of Accountant-General for the Federation revealed that the sum of ₦609,877,000.00 was remitted to the Consolidated Revenue Fund Account . The amount remitted was for the interest received on investment of idle fund during 2013 financial year.

2.83 The Accountant-General had been required to explain the non-disclosure of the sum of ₦609,877,000.00 remitted to the Consolidated Revenue Fund Account by the Petroleum Equalization Fund (Mgt) Board in the Financial Statement No. 3 and Note 3 and properly account for it otherwise refund to CRF the total sum. His response is still been awaited.

2.84 EXPENDITURE

2.85 Personnel Cost: ₦1,380,700,611,868.95 (Note 4)

2.86 Analysis of National Assembly Cash Book Balances with Actual Expenditure and Fund Releases

During the examination of Note 4B relating to National Assembly as detailed below, it was observed that the total cash balances at the beginning of the year was **NIL** while the actual expenditure and funding were ₦133,284,756,395.01 and ₦150,000,000,000.00 respectively. The actual Cash Book balance and expected Cash Book balance at the end of the year were **NIL** and ₦16,715,243,604.99 respectively thereby resulting to un-accounted cash balance of ₦16,715,243,604.99 which the National Assembly must pay to the CRF, being the unspent balance at the end of 2013 financial year.

Details				Total
				N
Cash Balance B/F (Note 15)				0
Statutory Transfer				150,000,000,000.00
Total				**150,000,000,000.00**
Less Actual Expenditure				
Details (Notes 4A, 6 & 11)	**Personnel**	**Overheads**	**Capital**	**Total**
	N	**N**	**N**	**N**
National Assembly- Management	6,699,235,047.55	5,783,683,864.66	3,639,817,443.13	16,122,736,355.34
NASS- Senate	1,701,548,598.15	33,316,479,735.24	4,249,982,333.72	39,268,010,667.11
NASS- House Of Representatives	4,922,146,362.11	53,193,300,000.00	3,457,472,504.70	61,572,918,866.81
National Assembly Service Commission	794,130,200.13	1,449,973,105.36	436,684,130.11	2,680,787,435.60
Legislative Aides	8,655,840,349.00	3,654,745,097.00	300,000,000.00	12,610,585,446.00
National Assembly- Pension	-		-	-
NASS- General Services Office			1,029,717,624.15	1,029,717,624.15
Total Expenditure	**22,772,900,556.94**	**97,398,181,802.26**	**13,113,674,035.81**	**133,284,756,395.01**
Expected Cash Book Balance				**16,715,243,604.99**
Cash Balance C/F (Note 15)				0
Un-Accounted Cash Book Balance to be paid back to CRF				**16,715,243,604.99**

2.87 Analysis of Judiciary Cash Book Balances with Actual Expenditure and Fund Releases

Examination of Notes 4A, 6, 11 and 15 relating to Judiciary MDAs as detailed below revealed that, the total cash balances at the beginning of the year was ₦2,015,158,206.48 while the actual expenditure and funding were ₦62,546,790,515.43 and ₦66,999,333,332.32 respectively. The actual Cash Book balance and expected Cash Book balance at the end of the year were ₦47,071,278.20 and ₦6,467,701,023.37 respectively thereby resulting to un-accounted cash balance of ₦6,420,629,745.17 which Judiciary must pay back to the CRF, being the unspent balance at the end of 2013 financial year.

Details				Total
				N
Cash Balance B/F (Note 15)				2,015,158,206.48
Statutory Transfer				66,999,333,332.32
Sub-Total				**69,014,491,538.80**
Less Actual Expenditure				
Details (Notes, 4A,6 &11)	**Personnel**	**Overheads**	**Capital**	**Total**
	N	**N**	**N**	**N**
National Judicial Council - Abuja	7,913,440,634.70	4,091,249,651.86	3,193,161,264.42	15,197,851,550.98
Supreme Court Of Nigeria	1,011,353,874.40	2,969,679,527.83	2,561,960,346.71	6,542,993,748.94
Court Of Appeal, Abuja	2,216,050,616.23	3,112,590,246.04	3,933,365,688.40	9,262,006,550.67
Federal High Court-Lagos	2,811,800,940.09	4,051,013,440.42	4,078,576,916.50	10,941,391,297.01
FCT. High Court of Justice, Abuja	1,560,448,946.38	2,074,170,790.83	2,083,172,512.05	5,717,792,249.26
Sharia Court Of Appeal, Abuja	707,169,472.05	626,813,874.33	315,632,327.63	1,649,615,674.01
Customary Court of Appeal, Abuja	1,179,620,814.01	383,440,451.52	784,494,950.00	2,347,556,215.53
National Industrial Court	1,150,917,561.74	1,200,179,227.08	2,200,035,301.08	4,551,132,089.90
National Judicial Institute - Abuja	423,661,237.67	808,913,929.89	1,921,304,429.00	3,153,879,596.56
FCT. Judicial Service Committee – Abuja	175,370,761.45	246,067,917.33	-	421,438,678.78
Federal Judicial Service Commission - Abuja	220,651,454.99	1,200,388,720.30	260,995,809.50	1,682,035,984.79
Body Of Benchers, Abuja	45,417,646.09	81,725,945.60	951,953,287.31	1,079,096,879.00
Sub-Total Expenditure	**19,415,903,959.80**	**20,846,233,723.03**	**22,284,652,832.60**	**62,546,790,515.43**

Expected Cash Book Balance				**6,467,701,023.37**
Cash Balance C/F (Note 15)				47,071,278.20
Un-Accounted Cash Book Balance to be paid back to CRF				**6,420,629,745.17**

This balance has to be refunded to the CRF.

2.88 Analysis of National Human Rights Commission and INEC Cash Book Balances with Actual Expenditure and Fund Releases

Examination of Notes 4A, 6, 11 and 15 relating to Human Rights Commission and INEC as detailed below revealed that the total cash balances at the beginning of the year were **NIL** and ₦1,322,406,441.11 while the actual funding were ₦1,450,000,000.00 and ₦32,000,000,002.33 respectively. The actual expenditure of Human Rights Commission and INEC were ₦789,213,081.11 and ₦41,068,467,902.02 respectively thereby resulting into expected Cash Book balances of ₦660,786,918.89 and (₦7,746,061,458.58) respectively. The actual Cash Book balances at the end of the year were ₦150,345,599.05 and ₦350,281,799.18 respectively thereby resulting to un-accounted Cash Book Balance of ₦510,441,319.84 in respect Human Rights Commission and un- accounted funding of ₦8,096,343,257.76.

Details	National Human Rights Commission	INEC
	N	N
Cash Book Balance B/F	-	1,322,406,441.11
Funding	1,450,000,000.00	32,000,000,002.33
Sub-Total	**1,450,000,000.00**	**33,322,406,443.44**
Expenditure		
Personnel	439,035,071.13	17,044,194,503.90
Overheads	269,440,433.23	19,836,827,769.99
Capital	80,737,576.75	4,187,445,628.13
Sub-Total	**789,213,081.11**	**41,068,467,902.02**
Expected Cash Balance C/F	660,786,918.89	- 7,746,061,458.58
Actual Cash Balance C/F	150,345,599.05	350,281,799.18
Difference	**510,441,319.84**	**- 8,096,343,257.76**

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

i) Explain why the total amount of expected cash balance of ₦16,715,243,604.99 was not paid back to the treasury by National Assembly as required by the extant rules.

ii) Explain why the total amount of expected cash balance of ₦6,467,701,023.37 was not paid back to the treasury by Judiciary MDAs as required by the extant rules.

iii) Explain why the total amount of expected cash balance of ₦660,786,918.89 was not paid back to the treasury by National Human Rights Commission.

iv) Ask INEC to explain the sources of the extra funding of ₦8,096,343,257.76, and appropriation in respect of it.

2.90 Payment of Contributory Pension – Employer and Employee of Military Pension ₦17,217,147,955.05 (Note 5)

In the examination of the Funds released by the Office of the Accountant-General of the Federation, the sum of ₦17,217,147,955.05 and ₦17,217,147,955.05 totalling ₦34,434,295,910.10 as analyzed below was for the contribution of the employer and employees of the Military Personnel respectively. Audit evidence showed that the sum of ₦34,434,295,910.10 should not be paid or funded because the military had disengaged from contributory pension. Also of importance to audit view and reason was the sum of ₦66,608,255,254.04 was Actual Expenditure of Military Pension Board in the year under the old scheme. In view of these observations, one wondered the need for funding and paying the sum of ₦34,434,295,910.10 for employer and employee of the Military, when they are no more in Contributory Pension Scheme. They were regularly being funded under the old Pension Scheme. This had been subject to my previous years' reports without any positive response.

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

Analysis of Funding for Military Contributory Pension-2013

Month	FGN (Employer) Military	Employee (Military
	N	N
January	1,407,417,280.00	1,407,417,280.00
February	1,407,417,280.00	1,407,417,280.00
March	1,407,417,280.00	1,407,417,280.00
April	1,407,417,280.00	1,407,417,280.00
May	1,407,417,280.00	1,407,417,280.00
June	1,407,417,279.00	1,407,417,279.00
July	1,407,417,279.00	1,407,417,279.00
August	1,407,417,279.00	1,407,417,279.00
September	1,407,417,280.00	1,407,417,280.00
October	1,407,417,280.00	1,407,417,280.00
November	1,574,883,061.05	1,574,883,061.05
December	1,568,092,097.00	1,568,092,097.00
Total	**17,217,147,955.05**	**17,217,147,955.05**

Furthermore, the constant equal amount of figure paid from January to December, 2013, suggests that no Military Personnel left the service in form of retirement, death in active service, dismissal, and resignation etc within the 12 calendar months in 2013. This is not possible. It is therefore an inference that the amount paid is not actual, rather an estimated figures and not the true position. The sum of ₦34,434,295,910.0 should be refunded to CRF.

2.91 The Accountant-General has been required to:

i) Pay back the sum of ₦34,434,295,910.10 which ought not to have been paid to Consolidated Revenue Fund.

ii) Produce the mandates for the release of the sum of ₦34,434,295,910.10.

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

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

v) The reasons for funding and paying for the employer and employee of the Military, when they are no more in Contributory Pension Scheme. They were regularly being funded under the old Pension Scheme.

2.92 Overhead Expenditure: ₦475,073,533,418.89 (Note 6)

2.93 Extra Budgetary Allocation in Overhead Expenditure

The 2013 Overhead Cost Budget of some Ministries, Departments and Agencies (MDAs) when compared with the actual Overhead Cost as disclosed in Note 6 of the Financial Statements revealed extra-budgetary spending to the tune of ₦44,571,724,326.38 as detailed below:-

S/N	MDAs	Actual	Final Budget	Excess
		₦	N	N
i	State House	23,512,079,745.37	12,492,025,930.64	11,020,053,814.73
ii	National Commission for Refugees	127,578,920.09	120,571,229.00	7,007,691.09
iii	Min. of Defence (Add NA/NAF/NN Civilian Sal.)	1,036,259,970.87	856,860,342.00	179,399,628.87
iv	Federal Ministry of Foreign Affairs	30,933,030,903.54	6,425,033,266.70	24,507,997,636.84
v	Independent Nation Electoral Commission	19,836,827,769.99	12,765,523,089.07	7,071,304,680.92
vi	Federal Roads Maintenance Agency	20,130,898,459.93	18,344,937,586.00	1,785,960,873.93
	Total	**95,576,675,769.79**	**51,004,951,443.41**	**44,571,724,326.38**

2.94 The Accountant-General of the Federation had been requested to furnish relevant financial authorities covering the excess expenditure ₦44,571,724,326.38. Otherwise refund this amount to CRF.

2.95 Subventions to Parastatals- ₦658,403,024,436.38 (Note 8)

2.96 Extra Budgetary Allocation of Subventions to Parastatals

The 2013 Subventions Budget of some Parastatals when compared with the actual Subventions as disclosed in Note 8 of the Financial Statements revealed extra-budgetary spending to the tune of ₦2,464,326,418.56 as detailed below:

Parastatals	Total Recurrent Subvention	Total Recurrent Budget	Excess
	=N=	=N=	=N=
External Trade Sector, Geneva	263,394,999.51	260,807,544.92	2,587,454.59
External Trade Sector, Shanghai	60,941,747.49	60,199,510.29	742,237.20
External Trade Sector, Taiwan	57,335,589.99	56,541,744.22	793,845.77
Technology Business Incubator Centre - Yola	65,375,861.03	36,153,697.31	29,222,163.72

Technology Business Incubator Centre - Kaduna	24,762,546.69	00.00	24,762,546.69
Technology Business Incubator Centre Enugu	7,999,902.50	00.00	7,999,902.50
Bio-Resources Development Centre, Jalingo	35,072,692.55	34,907,094.43	165,598.12
Bio-Resources Development Centre, Katsina	51,348,324.42	49,479,613.93	1,868,710.49
Bio-Resources Development Centre, Ogbomosho	52,294,513.97	51,350,588.88	943,925.09
National Inland Waterways Authority	865,726,641.47	741,787,504.60	123,939,136.87
Accident Investigation Bureau	359,396,594.06	354,186,892.46	5,209,701.60
Nigeria Electricity Liability Management Ltd.	810,177,994.76	208,035,838.61	602,142,156.15
National Water Resources Institute-Kaduna	404,178,137.75	307,178,348.90	96,999,788.85
Nat Education Resource Dev Council: Curriculum Development	72,999,997.00	00.00	72,999,997.00
Medical And Dental Council Of Nigeria	255,647,681.33	170,491,421.66	85,156,259.67
Medical Lab. Science Council Of Nigeria, Yaba.	286,526,367.42	120,214,119.89	166,312,247.53
Noma Children Hospital, Sokoto.	287,661,190.50	280,682,081.28	6,979,109.22
Institute Of Chartered Chemist Of Nigeria	118,757,900.64	24,135,536.00	94,622,364.64
National Ear Care Centre	718,303,943.69	87,452,846.95	630,851,096.74
Federal School Of Medical Laboratory, Jos	243,436,955.93	1,670,403.00	241,766,552.93
National Park Headquarters	234,614,564.06	233,032,813.28	1,581,750.78
Oyo National Park	585,723,397.65	319,043,525.25	266,679,872.40
Total	**5,861,677,544.41**	**3,397,351,125.85**	**2,464,326,418.56**

2.97 The Accountant-General of the Federation had been requested to furnish relevant financial authorities covering the excess expenditure of ₦4,823,089,885.99, otherwise refund the total amount to the CRF.

STATEMENT OF CAPITAL DEVELOPMENT (STATEMENT N0 4)

2.98 Extra Budgetary Spending of Capital Expenditure by Ministries, Departments & Agencies (MDAs) (Notes 11 &12)

A review of Note 11 (Details of Capital Expenditures by MDAs for the year ended 31st Dec., 2013) and Note 12 (Details of Capital Expenditure by Parastatals and Agencies) revealed that some MDAs and Parastatals & Agencies expended in excess of their appropriation for the year thereby incurring extra budgetary expenditures of the total sum of ₦213,068,214,665.01 and ₦30,347,939,216.90 for MDAs and Parastatals respectively as detailed below. However, some of these excess expenditures could not be effectively or properly traced to the allocations to the respective MDAs, Parastatals or Agencies. Therefore the source of funding for the extra budgetary expenditures could not be ascertained.

S/N	Details	Total Capital Expenditure	Final Budget	Extra-Budgetary Expenditure
		N	N	N
i	State House	19,131,800,017.85	5,418,896,030.00	13,712,903,987.85
ii	National Emergency Management Agency	573,250,191.56	539,384,060.00	33,866,131.56
iii	Office Of The Chief Economic Adviser To The President	62,468,678.41	60,500,000.00	1,968,678.41
iv	National Assembly Service Commission	436,684,130.11	340,050,000.00	96,634,130.11
v	Min.Of Defence(Add NA/NAF/NN Civillian Sal.)	4,216,992,057.61	2,902,547,929.00	1,314,444,128.61
vi	Command And Staff College, Jaji	730,878,030.00	438,000,000.00	292,878,030.00
vii	Defence Missions	2,836,658,181.75	664,080,500.00	2,172,577,681.75
viii	Public Complaint Commission	1,293,575,403.19	-	1,293,575,403.19

ix	Federal Ministry Of Power	75,394,305,667.28	22,360,345,668.00	53,033,959,999.28
x	National Judicial Council - Abuja	3,216,417,613.25	665,500,000.00	2,550,917,613.25
xi	Body Of Benchers, Abuja	951,953,287.31	25,500,000.00	926,453,287.31
xii	Nigeria Law Reform Commission	94,047,063.00	79,487,887.00	14,559,176.00
xiii	Niger Delta Development Commission	61,347,000,000.00	70,000,000.00	61,277,000,000.00
xiv	National Agency For Food And Grug Administration And Control	1,524,921,863.00	1,457,395,445.28	67,526,417.72
xv	Transfer To Universal Basic Education	76,278,949,999.97	-	76,278,949,999.97
	Total	**248,089,902,184.29**	**35,021,687,519.28**	**213,068,214,665.01**

S/N	Description	Total Capital Expenditure	Final Budget	Extra-Budgetary Expenditure
		₦	₦	₦
i	Office Of The National Security Adviser	38,499,078,158.38	22,000,000,000.00	16,499,078,158.38
ii	NIPSS. Kuru	360,564,536.74	146,876,613.00	213,687,923.74
iii	Economic And Financial Crime Commission (EFCC)	3,803,929,324.14	3,112,900,000.00	691,029,324.14
iv	Federal Radio Corporation Of Nigeria	355,489,857.01	330,399,700.00	25,090,157.01
v	National Film And Video Censor Board	123,238,710.00	-	123,238,710.00
vi	Federal Cooperative College- Oji River	19,896,524.00	15,341,999.00	4,554,525.00
vii	Nigeria Electricity Liability Management Ltd.	13,122,471,270.90	435,598,151.00	12,686,873,119.90
viii	National Theatre, Iganmu Lagos	215,451,405.00	191,548,400.00	23,903,005.00
ix	West African Examination Council (International)	89,696,112.30	40,000,000.00	49,696,112.30
x	National Orthopaedic Hospital, Igbobi Lagos	116,529,267.43	85,741,086.00	30,788,181.43
	Total	**56,706,345,165.90**	**26,358,405,949.00**	**30,347,939,216.90**

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

i) Explain the reason for the excess expenditure of ₦213,068,214,665.01 and ₦30,347,939,216.90 by the above MDAs and Parastatals respectively contrary to the amount appropriated in the 2013 Appropriation Act.

ii) Explain the source of these extra budgetary funding and recover the excess to the CRF, informing my Office with relevant details.

2.100 <u>Expenditure and 2013 Appropriation Act for Subsidy Reinvestment (SURE-P)- ₦273,522,000,000.00</u>

The 2013 Appropriation Act made provision for items of expenditure totaling ₦273,522,000,000.00 in respect of Subsidy Re-investment (SURE-P) but there was no report of the expenditure in the Consolidated Development Fund Statement No 4. The amount of ₦180,000,000,000.00 was reported as part of the total Statutory Revenue Allocation in the Consolidated Revenue Fund but the actual expenditure items were not reported. This situation amounted to understatement of the amount of expenditure by ₦180,000,000,000.00 in the Financial Statements of 2013. There was no Transcripts of Accounts of the receipts and expenditure of the transactions of Subsidy Reinvestment (SURE-P), which ought to be reported globally in the 2013 Financial Statements.

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

i) Explain the reasons for omitting the expenditure of SURE-P in the Financial Statements contrary to the 2013 Appropriation Act.

ii) Provide the Transcript of Accounts for the receipts and expenditure of SURE-P. His response is still been awaited.

2.102 Poor Maintenance of CRF Cash Books

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

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

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

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

iv) Bank Reconciliation Statement reconciling the cash book and the Bank Statement as provided in the Financial Regulation FR 806 were observed not to be prepared in respect of the CRF Account and Cashbook. Therefore, there exist the risk that errors, omissions, fraudulent entries might not be uncovered where there was no effective monitoring through constant reconciliation of the cashbook and Bank Statements. This had been subject of my previous years' reports without any positive response.

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

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

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

SECTION 3

FEDERATION ACCOUNT

FEDERATION ACCOUNT

3.1 Revenue Inflows into Federation Account

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

i) The total revenue inflows to the Federation Account from the various collecting Agencies as per CBN Component Statements amounted to ₦6,269,847,436,202.80 for the year 2013 as analyzed below.

S/N	Collecting Agency	Total Revenue Collected	Other Deductions before Payment to Fed Account/Excess Account	Amount Paid to Excess Crude/PPT/Royalty Account	Amount Paid to Federation Account (₦) A-B-C
		A	B	C	D= A-B-C
		₦	₦	₦	₦
i	NNPC	3,166,660,075,506.80	1,030,850,048,039.34	50,628,691,375.51	2,085,181,336,091.95
ii	DPR	990,383,126,703.23		251,185,106,221.75	739,198,020,481.48
iii	FIRS	3,721,498,406,994.57		709,623,346,964.52	3,011,875,060,030.05
iv	NCS	433,593,019,599.32	0.00	0.00	433,593,019,599.32
	Total	**8,312,134,628,803.92**	**1,030,850,048,039.34**	**1,011,437,144,561.78**	**6,269,847,436,202.80**

ii) From the total revenue of ₦3,166,660,075,506.80 payable to the Federation Account by NNPC, the Corporation deducted the sum of ₦1,081,478,739,414.85 (i.e.₦50,628,691,375.51 and ₦1,030,850,048,039.34 for Excess Crude and Joint Venture Cash Call (JVC) respectively before paying the resulting net figure of ₦2,085,181,336,091.95 shown in the above table to the Federation Account.

iii) The Net figure of ₦739,198,020,481.48 was paid to the Federation Account from the total amount of ₦990,383,126,703.23 collected by Department of Petroleum Resources (DPR) after deducting ₦251,185,106,221.75 as excess proceeds on Royalty.

iv) From the sum of ₦3,721,498,406,994.57 payable to the Federation Account by Federal Inland Revenue Service, a sum of ₦709,623,346,964.52 being excess proceeds from PPT was deducted to arrive at the net figure of ₦3,011,875,060,030.05 paid into the Federation Account.

v) The total revenue amounting to ₦433,593,019,599.32 collected by Nigeria Customs Service was made up of the following:

		₦
(a)	Import Duties	383,480,313,761.05
(b)	Excise Duties	25,621,917,182.22
(c)	Fees	2,320,081,694.75
(d)	Customs Penalty Charge	1,016,815.45
(e)	CET Levy	22,095,403,320.75
(f)	Auction Sales	74,286,825.10
	TOTAL	**₦433,593,019,599.32**

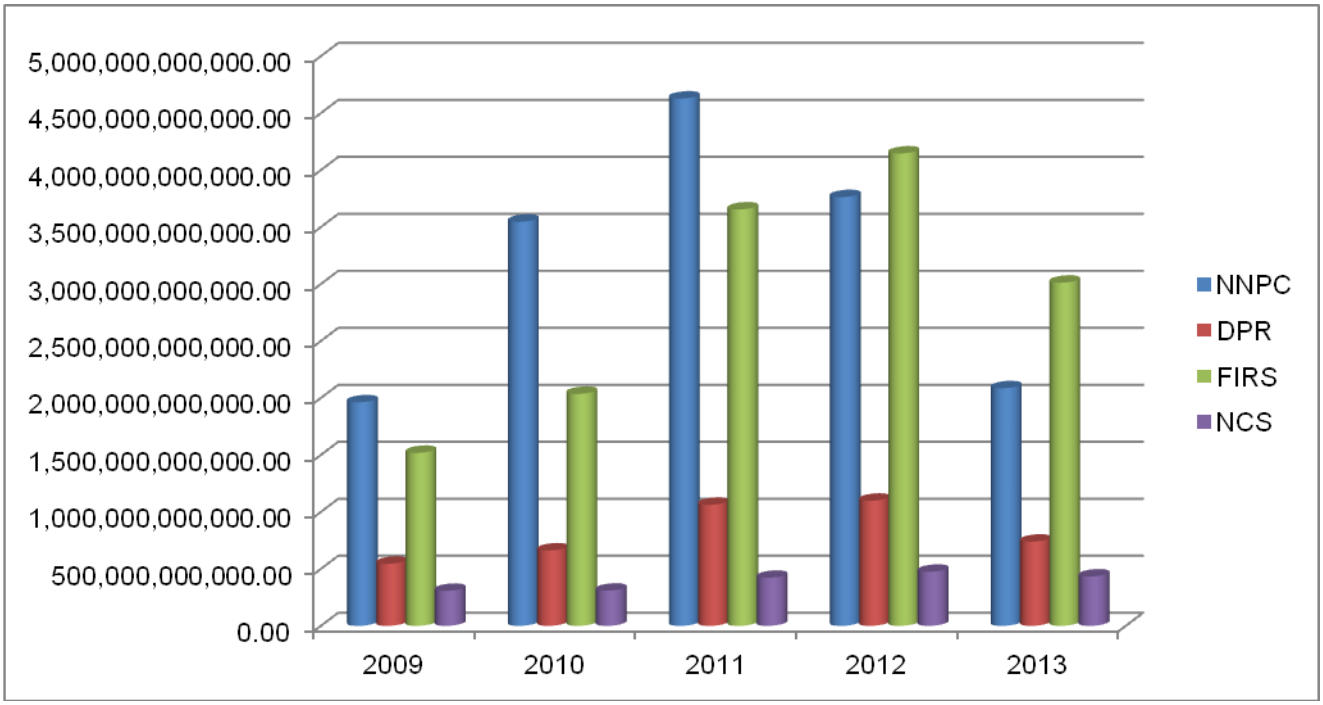
However, it should be noted that these collecting Agencies made deductions from the revenues collected contrary to the provisions of Section 162(1) of the 1999 Constitution which stipulates that "all revenue proceeds should be paid to the Federation Account". These had been a regular subject of my reports which had been ignored over the years.

3.2 Five-Year Summary of Revenue Collected into Federation Account

It was observed from the table detailed below that the revenue generation from the Revenue Collecting Agencies was fluctuating. In 2010 and 2011, the revenue from NNPC appreciated along with the other Agencies when compared with 2009 figures. There was a steady decline in revenue generation from all the Collecting Agencies in 2012 and 2013. Also, it was observed that collections by Customs, which rose steadily over the four-year period of 2009 to 2012, showed a downward trend in 2013.

Five Year Summary Of Revenue Collected Into Federation Account

Year	NNPC	DPR	FIRS	NCS	TOTAL
	₦	₦	₦	₦	₦
2009	1,962,040,165,962.21	544,511,829,878.63	1,518,431,103,668.13	307,109,222,999.51	4,332,092,322,508.48
2010	3,546,812,565,254.34	661,897,217,448.27	2,036,220,317,023.90	309,193,946,584.22	6,554,124,046,310.73
2011	4,627,977,490,943.77	1,062,598,638,253.36	3,654,792,579,154.57	422,093,923,605.96	9,767,462,631,957.66
2012	3,763,324,138,247.77	1,098,543,288,370.99	4,145,919,112,568.57	474,917,436,855.02	9,482,703,976,042.35
2013	2,085,181,336,091.95	739,198,020,481.48	3,011,875,060,030.05	433,593,019,599.32	6,269,847,436,202.80
Total	**12,222,011,558,252.30**	**3,008,205,706,061.74**	**10,221,319,059,876.60**	**1,471,990,112,789.01**	**26,923,526,436,979.70**



3.3 Discrepancies Between CBN Component Statements Figures and Federation Account Transcript of Accounts

Examination of Federation Account records at FAAC Secretariat revealed that the total figure of deductions from the collecting Agencies to the Federation Account as shown in the AGF Transcript Statement was ₦1,814,160,334,444.99, while the CBN component Statement figure was

₦1,791,102,086,379.37 thereby culminating in a difference of ₦23,058,248,065.62 from Excess Oil Revenue.

S/N		As Per Transcript	As Per CBN	Difference	Collecting
			Component		Agency
		N	N	N	
i.	Excess Crude (Export)	50,628,691,375.51	50,628,691,375.51	-	NNPC
ii.	JVC Crude	1,030,850,048,039.34	1,030,850,048,039.34	-	NNPC
iii.	Excess Proceeds on PPT	709,623,346,964.52	709,623,346,964.52	-	FIRS
iv.	Excess Oil Revenue	23,058,248,065.62	-	23,058,248,065.62	NNPC
	Total	**1,814,160,334,444.99**	**1,791,102,086,379.37**	**23,058,248,065.62**	

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

i) Explain why there was a general decrease in the total collection of all the Agencies in 2013 when compared with 2012.

ii) Henceforth, all the deductions made at source should be stopped in line with the aforementioned Constitutional provisions. Any payment to be made from Federation Account Revenue should be by the Federation Account Allocation Committee (FAAC) and not by Collecting Agencies.

iii) The practice where NNPC made deductions before instructing the CBN to pay a predetermined amount to Federation Account should be stopped immediately. The Federal Government should agree on a percentage to be given to NNPC as cost of collection, as it is being given to NCS (7%) and FIRS (4% of Non Oil revenue). The cost of collection and any other deductions being made presently by NNPC should be administered monthly by FAAC as it is being done to other collecting Agencies.

3.5 <u>Distribution of Federation Account Revenues to Federal, States and Local Governments.</u>

During the period under review, a total sum of ₦5,988,674,105,471.27 as summarized below was distributed to the three tiers of government, namely, Federal, States and Local Governments after deducting ₦30,351,511,371.97 and ₦39,420,892,463.93 being cost of collections payable to Nigeria Customs Service and Federal Inland Revenue Service respectively as Statutory Revenue Allocation. Also, a total sum of ₦726,949,005,041.47 as summarized below was distributed to the three tiers of government, namely, Federal, States and Local Governments as SURE-P and Augmentation.

	Federal Govt	State Govts.	Local Govts.	Total
	N	N	N	N
Statutory Revenue				
Mineral	2,168,282,783,647.42	1,099,782,004,158.30	847,885,826,559.16	4,115,950,614,364.88
Non- Mineral	662,554,341,202.58	336,056,416,038.95	259,085,410,568.95	1,257,696,167,810.48
13% Derivation	-	615,027,323,295.91	-	615,027,323,295.91
Sub-Total	**2,830,837,124,850.00**	**2,050,865,743,493.16**	**1,106,971,237,128.11**	**5,988,674,105,471.27**
Other Revenue				
SURE-P	195,513,402,061.80	154,623,817,987.92	76,453,608,247.44	426,590,828,297.16

Augmentation	137,658,958,132.74	108,869,026,175.45	53,830,192,436.12	300,358,176,744.31
Sub-Total	**333,172,360,194.54**	**263,492,844,163.37**	**130,283,800,683.56**	**726,949,005,041.47**
GRAND TOTAL	**3,164,009,485,044.54**	**2,314,358,587,656.53**	**1,237,255,037,811.67**	**6,715,623,110,512.74**

3.6 **Transfer of Funds to SURE – P: ₦195,513,402,061.80**

During the examination of records presented to the audit team, it was observed that the Federal Government share of ₦195,513,402,061.80 was paid directly from Federation Account to CBN Account No 0020461342109 being the account of **SURE-P** in violation of Section 80 (1) of the Constitution of the Federal Republic of Nigeria that provides that Federal Government's share from Federation Account should be paid directly to Consolidated Revenue Fund.

3.7 The Accountant-General of the Federation had been requested to explain why the Federal Government's share of **SURE–P** was not paid directly to the Consolidated Revenue Fund before being transferred to **Sure-P Account** in line with Section 80 (1) of the 1999 Constitution of the Federal Republic of Nigeria.

3.8 **Surplus of Collection into Federation Account Over Distribution**

It was observed that:

i) The Total Receipts to Federation Account from 1st January 2012 to 31st December, 2012 was ₦5,750,129,586,765.96 while the total amount distributed to the three tiers of governments in 2012 including Cost of Collection by FIRS and Nigeria Custom Service of ₦67,186,914,598.35 was ₦5,364,220,786,323.54 thereby resulting into a difference of ₦385,908,800,442.42 not distributed in 2012 financial year. This observation was reported in my 2012 Annual Report. It is necessary for AGF to explain how this difference was used.

ii) The Total Receipts to Federation Account from 1st January 2013 to 31st December, 2013 was ₦6,269,847,436,202.80 while the total amount distributed to the three tiers of governments in 2013 including Cost of Collection to FIRS and Nigeria Custom Service of ₦69,772,403,835.90 was ₦6,058,446,509,307.17 thereby resulting into a difference of ₦211,400,926,895.63 not distributed in 2013 financial year. AGF should explain how this difference was utilized.

iii) From the analysis above, the total receipts from 1st January, 2012 to 31st December, 2013 was ₦12,019,977,022,968.76 (₦5,750,129,586,765.96 + ₦6,269,847,436,202.80) while the total amount distributed to the three tiers of governments for the same period including Cost of Collection to FIRS and Nigeria Custom Service of ₦136,959,318,434.25 (i.e. ₦67,186,914,598.35 + ₦69,772,403,835.90) was ₦11,422,667,295,630.71 (₦5,364,220,786,323.54 + ₦6,058,446,509,307.17) thereby resulting into a cumulative difference of ₦597,309,727,338.05 (₦385,908,800,442.42 + ₦211,400,926,895.63) not distributed for the 2012 and 2013 financial years.

Details	Amount ₦
NNPC	2,085,181,336,091.95
DPR	739,198,020,481.48
FIRS	3,011,875,060,030.05
NCS	433,593,019,599.32
Sub-Total	**6,269,847,436,202.80**
Cost of Collection	
FIRS- 4%	39,420,892,463.93
NCS- 7%	30,351,511,371.97
Sub-Total	**69,772,403,835.90**
Net Collection	**6,200,075,032,366.90**
Distribution	**5,988,674,105,471.27**
Difference (Undistributed Amount for 2013)	**211,400,926,895.63**
Undistributed Amount for 2012 B/F	385,908,800,442.42
Undistributed Amount 1/01/2012 to 31/12/2013	**597,309,727,338.05**

Further examination revealed that different amounts of ₦3,544,818,368.71, ₦173,505,579,751.13 ₦156,761,235,691.43 and ₦123,307,778,624.47 were augmented from the Excess Crude Account in the months of February, March and April respectively despite having an undistributed balance of ₦385,908,800,442.42 at the end of 2012 financial year.

3.9 The Accountant-General of the Federation had been requested to provide the reason(s) for the non-distribution of the cumulative difference of ₦597,309,727,338.05 by FAAC to the three tiers of governments. Also explanation should be given for augmentation of ₦3,544,818,368.71, ₦173,505,579,751.13 ₦156,761,235,691.43 and ₦123,307,778,624.47 from the Excess Crude Account in the months of February, March and April respectively despite having an undistributed balance of ₦385,908,800,442.42 at the end of 2012 financial year.. His response is still been awaited.

3.10 **<u>Direct Payment of States Contractual Obligations from States' Allocation from Federation Account without States' Resolutions</u>**

It was observed that States' Contractual Obligations were deducted at source from the Statutory Allocations due to the under listed State. Monthly deductions described as Loan deductions were made from the monthly allocations of the States listed below without the States House of Assembly Resolutions.

S/N	State	Principal Amount	Monthly Installment Payments ₦	Remarks
i	Edo	N1,170,252,745.26 (2012-2016)	22,946,132.46	No State Assembly Resolution
	Total		**22,946,132.46**	

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This practice contravenes Section 162(1) of the Constitution of the Federal Republic of Nigeria, 1999, which refers to the Federation Account as a ''Distributable Pool Account'' and Section 162(3) which states that "Any amount standing to the credit of the Federation Account shall be distributed among the Federal, State Governments and Local Government Councils in

each State on such terms and in such manner as may be prescribed by the National Assembly." It would also appear to contravene Section 120 (3 & 4) which state that "No moneys shall be withdrawn from any public fund of the State, other than the Consolidated Revenue Fund of the State, unless the issue of those moneys has been authorized by a law of the House of Assembly of the State. No money shall be withdrawn from the Consolidated Revenue Fund of the State or any other public fund of the State except in the manner prescribed by the House of Assembly".

3.11 Anambra State's Contractual Obligations withheld in the Federation Account for a Long Period of Time

Examination of books of accounts at FAAC Secretariat, Office of the Accountant General of the Federation revealed that a monthly sum of ₦10,000,000.00 totaling ₦120,000,000.00 for the year as detailed below, deducted from the state's allocations, was withheld in the Federation Account for a long period from January to December, 2013. This led to a situation where huge balances were left in the Federation Account at the end of each month as against NIL balance as required by Section 162(3) of the Constitution of the Federal Republic of Nigeria, 1999.

Also, there was no evidence of payment of interest expected to have accrued on the amount withheld to the affected State.

Month	Date Of Mandate	Mandate No	Particulars	Anambra N
Jan	17/3/2012	42730/RS/96/234/DF	Contractual Obligations , Jan. 2013	10,000,000.00
Feb	18/01/13	42730/RS/92/182/DF	Contractual Obligations , Feb. 2013	10,000,000.00
Mar	21/02/13	42730/RS/93/97/DF	Contractual Obligations , Mar. 2013	10,000,000.00
Apr	19/3/2013	42730/RS/93/205/DF	Contractual Obligations , Apr. 2013	10,000,000.00
May	15/4/2013	42730/RS/93/289/DF	Contractual Obligations , May 2013	10,000,000.00
Jun	20/05/2013	42730/RS/94/83/DF	Contractual Obligations , June 2013	10,000,000.00
Jul	21/06/2013	42730/RS/94/147/DF	Contractual Obligations , July 2013	10,000,000.00
Aug	18/07/2013	42730/RS/94/218/DF	Contractual Obligations , Aug 2013	10,000,000.00
Sept	26/08/2013	42730/RS/94/316/DF	Contractual Obligations , Sept 2013	10,000,000.00
Oct	26/09/2013	42730/RS/95/232/DF	Contractual Obligations , Oct 2013	10,000,000.00
Nov	17/10/2013	42730/RS/95/332/DF	Contractual Obligations , Nov 2013	10,000,000.00
Dec	15/11/2013	42730/RS/96/86/DF	Contractual Obligations , Dec 2013	10,000,000.00
	Total			**120,000,000.00**

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

i) Ensure that payment of Contractual Obligations from the Federation Account should cease. Such disbursements should be made by the State Governments from their Consolidated Revenue Fund (CRF) in compliance with the relevant Constitutional provisions. Meanwhile, such deductions should reflect in the books of account of the States as part of the gross allocation from the Federation Account.

ii) Ensure that, as much as interest is being charged by Central Bank of Nigeria on debit balances of Federal Government's Consolidated

Revenue Fund and other Agencies account with the CBN, CBN should also pay interest on credit balance in Federation Account.

3.13 Non Certification of Direct Deductions from Federation Account to Offset Debts Owed by States and FCT by the Auditor-General for the Federation

It was observed from records presented for audit examination that a total sum of ₦66,486,261,744.86 was deducted directly from the allocations to States and FCT to offset external debts owed by them.

This practice constitutes a flagrant violation of the provision of Section 168(1) of the Constitution of the Federal Republic of Nigeria, 1999 which requires that such off-set by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation.

3.14 The Accountant-General of the Federation had been requested to explain for the non-compliance with Section 168(1) of the Constitution. Henceforth, no such off-set should be made from the Federation Account without the certification of the Auditor-General for the Federation.

3.15 Maintenance Of Excess Crude Oil/PPT/Royalty Account Without Legal Authority - ₦1,011,437,144,561.78.

Examination of records and documents presented to the Audit Team in respect of the above stated account, revealed that a total sum of ₦1,011,437,144,561.78 summarized below and classified as Excess Crude Oil/PPT/Royalty was deducted from total Oil and Gas revenue collected before the balance was paid to the Federation Account. These deductions would appear to contravene the provisions of Section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 which states that "The Federation shall maintain a special account to be called "The Federation Account" into which shall be paid **all** revenues collected by the Government of the Federation, except the proceeds from the Personal Income Tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, the Ministry or Department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory Abuja". Efforts made by the audit team to obtain legal authority for the creation of Excess crude Oil/PPT/Royalty Account proved abortive. This observation has been consistently mentioned in my previous reports since the year 2007 without any positive action taken by the Federal Government to address this anomaly.

Details	Excess Crude/PPT/Royalty ₦
NNPC (Excess Crude)	50,628,691,375.51
DPR (Excess Royalty)	251,185,106,221.75
FIRS (Excess PPT)	709,623,346,964.52
TOTAL	**1,011,437,144,561.78**

3.16 The Accountant-General of the Federation had been requested to advise the government to put in place the procedure to legalize the creation of the Excess Crude Oil/PPT/Royalty Account through National Assembly. In the absence of such legal authority, it is again recommended that the Constitution should be complied with when making any disbursement from the Federation Account.

3.17 **Interest on Fixed Term Deposits (Excess Crude)-USD 1,115,389.99**

In the year under review, amounts totaling **USD1,115,389.99** as detailed below were credited to the FGN Excess Proceeds of Crude Oil Sales Account as interest on Fixed Term Deposit.. The authority for placing the funds which yielded the above interests in deposit account, principal sums deposited, tenor and rate of interest were not made available for audit verification. This observation had also been a subject of my reports since 2007 without any positive response from Central Bank of Nigeria.

S/N	DATE	PARTICULARS	AMOUNT (USD)
i	02/04/2013	Interest on Fixed Term Deposit (EXC)	102,460.00
ii	28/02/2013	Interest on Fixed Term Deposit (EXC)	173,777.78
iii	31/03/2013	Interest on Fixed Term Deposit (EXC)	6,803.40
iv	31/04/2013	Interest on Fixed Term Deposit (EXC)	59.92
v	05/03/2013	Interest on Fixed Term Deposit (EXC)	92,444.44
vi	05/06/2013	Interest on Fixed Term Deposit (EXC)	77,147.78
vii	28/06/2013	Interest on Fixed Term Deposit (EXC)	178,888.89
viii	08/05/2013	Interest on Fixed Term Deposit (EXC)	104,444.44
ix	08/06/2013	Interest on Fixed Term Deposit (EXC)	50,140.00
x	10/03/2013	Interest on Fixed Term Deposit (EXC)	127,777.78
xi	11/05/2013	Interest on Fixed Term Deposit (EXC)	92,000.00
xii	11/06/2013	Interest on Fixed Term Deposit (EXC)	50,140.00
xiii	12/03/2013	Interest on Fixed Term Deposit (EXC)	59,305.56
	Total		**1,115,389.99**

3.18 **Interests on Fixed Deposits from Excess Proceeds on PPT/Royalty) – USD1,024,269,194.44**

Sums totaling USD1,024,269,194.44 were also credited to the FGN Excess PPT/Royalty Accounts as interest from Excess PPT/Royalty as detailed below. The authority for placing the funds which yielded the above interests in deposit account, principal sums deposited, tenor and rate of interest were not made available for audit verification. This observation had also been a subject of my reports since 2007 without any positive response from Central Bank of Nigeria.

Date	Particulars	Amount (USD)
30/01/2013	Interest on Fixed Term Deposit	206,666.67
30/01/2013	Interest on Fixed Term Deposit	206,666.67
30/01/2013	Interest on Fixed Term Deposit	98,320.67
02/04/2013	Interest on Fixed Term Deposit	1,820.33
02/05/2013	Interest on Fixed Term Deposit	1,437.72
02/05/2013	Interest on Fixed Term Deposit	12.90
02/05/2013	Interest on Fixed Term Deposit	2,607.79

22/02/2013	Interest on Fixed Term Deposit	88.25
22/02/2013	Interest on Fixed Term Deposit	347,555.56
28/02/2013	Interest on Fixed Term Deposit	214,861.11
28/02/2013	Interest on Fixed Term Deposit	260,666.67
28/02/2013	Interest on Fixed Term Deposit	214,861.11
28/02/2013	Interest on Fixed Term Deposit	214,861.11
28/02/2013	Interest on Fixed Term Deposit	214,861.11
14/03/2013	Interest on Fixed Term Deposit	170,000.00
14/03/2013	Interest on Fixed Term Deposit	212,500.00
22/03/2013	Interest on Fixed Term Deposit	150.89
22/03/2013	Interest on Fixed Term Deposit	720.86
22/03/2013	Interest on Fixed Term Deposit	102,322.63
04/03/2013	Interest on Fixed Term Deposit	217,222.22
04/03/2013	Interest on Fixed Term Deposit	217,222.22
18/04/2013	Interest on Fixed Term Deposit	891.71
18/04/2013	Interest on Fixed Term Deposit	305.10
22/04/2013	Interest on Fixed Term Deposit	159,444.44
22/04/2013	Interest on Fixed Term Deposit	499,999,995.04
30/04/2013	Interest on Fixed Term Deposit	175,000.00
30/04/2013	Interest on Fixed Term Deposit	16,008.51
13/05/2013	Interest on Fixed Term Deposit	109,777.78
13/05/2013	Interest on Fixed Term Deposit	399,999,994.05
14/05/2013	Interest on Fixed Term Deposit	111,222.22
31/05/2013	Interest on Fixed Term Deposit	166,111.11
31/05/2013	Interest on Fixed Term Deposit	199,333.33
31/05/2013	Interest on Fixed Term Deposit	166,111.11
31/05/2013	Interest on Fixed Term Deposit	166,111.11
31/05/2013	Interest on Fixed Term Deposit	166,111.11
31/05/2013	Interest on Fixed Term Deposit	4,917.58
14/06/2013	Interest on Fixed Term Deposit	178,888.89
14/06/2013	Interest on Fixed Term Deposit	143,111.11
30/06/2013	Interest on Fixed Term Deposit	36,330.18
07/03/2013	Interest on Fixed Term Deposit	178,888.89
07/03/2013	Interest on Fixed Term Deposit	178,888.89
31/07/2013	Interest on Fixed Term Deposit	17,883.65
30/08/2013	Interest on Fixed Term Deposit	88,472.22
30/08/2013	Interest on Fixed Term Deposit	88,472.22
30/08/2013	Interest on Fixed Term Deposit	106,166.67
16/09/2013	Interest on Fixed Term Deposit	94,000.00
16/09/2013	Interest on Fixed Term Deposit	117,500.00
10/03/2013	Interest on Fixed Term Deposit	8,902.62
18/10/2013	Interest on Fixed Term Deposit	57.74
18/10/2013	Interest on Fixed Term Deposit	171.79
18/10/2013	Interest on Fixed Term Deposit	88,348,125.50
18/10/2013	Interest on Fixed Term Deposit	29,693,887.28
31/10/2013	Interest on Fixed Term Deposit	115,000.00
20/11/2013	Interest on Fixed Term Deposit	91,111.11
20/11/2013	Interest on Fixed Term Deposit	91,111.11
12/02/2013	Interest on Fixed Term Deposit	125,333.33
12/02/2013	Interest on Fixed Term Deposit	23,722.22
16/12/2013	Interest on Fixed Term Deposit	101,111.11
16/12/2013	Interest on Fixed Term Deposit	80,888.89
27/12/2013	Interest on Fixed Term Deposit	14,408.33
	TOTAL	**1,024,269,194.44**

3.19 Interests on Ordinary Deposits from Excess Crude Oil Sales– USD226,572.74

Sums totaling USD226,572.74 as detailed below were also credited to the FGN Excess Crude Oil Account as interest from Excess Crude Oil Sales. The authority for placing the funds which yielded the above interests in deposit account, principal sums deposited, tenor and rate of interest were not made available for audit verification. This observation had also been a subject of my reports since 2007 without any positive response from Central Bank of Nigeria.

S/N	Date	Particulars	Amount (USD)
i	28/02/2013	Interest on OD(FGN PPT)	66,020.31
ii	31/07/2013	Interest on OD(FGN PPT)	17,883.65
iii	31/08/2013	Interest on OD(FGN PPT)	106,166.67
iv	30/09/2013	Interest on OD(FGN PPT)	8,902.62
v	31/10/2013	Interest on OD(FGN PPT)	5,757.80
vi	30/11/2013	Interest on OD(FGN PPT)	10,791.41
vii	30/12/2013	Interest on OD(FGN PPT)	11,050.28
	Total		**226,572.74**

3.20 Interests on Ordinary Deposits from Excess Proceeds on PPT/Royalty) – USD248,130.69

The sum of USD248,130.69 was also credited to the FGN Excess Proceeds from PPT/Royalty Accounts as interest from Excess PPT/Royalty as detailed below. The authority for placing the funds which yielded the above interests in deposit account, principal sums deposited, tenor and rate of interest were not made available for audit verification. This observation had also been a subject of my reports since 2007 without any positive response from Central Bank of Nigeria.

S/N	Date	Particulars	Amount (USD)
i	31/01/2013	Interest On OD(FGN EXC)	7,227.71
ii	28/02/2013	Interest On OD(FGN EXC)	6,633.40
iii	28/03/2013	Interest On OD(FGN EXC)	212,500.00
iv	31/05/2013	Interest On OD(FGN EXC)	26.70
v	30/06/2013	Interest On OD(FGN EXC)	1,432.64
vi	31/07/2013	Interest On OD(FGN EXC)	2,179.46
vii	31/08/2013	Interest On OD(FGN EXC)	3,678.33
viii	31/09/2013	Interest On OD(FGN EXC)	3,551.82
ix	31/10/2013	Interest On OD(FGN EXC)	6,052.12
x	30/11/2013	Interest On OD(FGN EXC)	2,772.57
xi	31/12/2013	Interest On OD(FGN EXC)	2,075.94
	Total		**248,130.69**

3.21 **Non-Provision of Bank Statement of Excess Crude and Excess PPT/Royalty (Invested Funds)**

From the examination of records provided by CBN, the balances of Excess Crude & Excess PPT/Royalty (Invested Funds) as at 31st December, 2013 were USD1,118,000,023.84 and USD2,070,000,014.59 respectively. However, the Bank Statements in respect of these funds, which would have provided details of the amount invested, the rate and tenor, were not made available.

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

a) Produce the following details in respect of these deposits to my Office for audit verification.

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

b) Ask the Central Bank of Nigeria to explain the exorbitant interest of US$1,024,269,194.44 earned during the year on Excess PPT/Royalty of US$2,070,000,014.59 invested on Fixed Deposit and the principal sum.

3.23 **Exceptional Allocation of Funds to Soko and Ona/Asaboro Derivations- ₦33,546,253.14**

During the examination of AGF mandates to CBN for the release of Funds from Federation Account, it was discovered that a total amount of ₦33,546,253.14 was allocated to Soko and Ona/Asaboro Derivations as shown below from the monthly refunds by NNPC into Federation Account from January to March 2013. No other supporting information to provide explanation for the allocations and withholding of the same amount.

Allocation to Soko Derivation and Ona/Asaboro Derivation				
Mandate Date	**Ref No**	**Soko**	**Ona/Asaboro**	**Total**
		₦	**₦**	**₦**
17-01-2013	42730/RS/92/ /DF	9,083,710.59	2,098,373.79	11,182,084.38
18-02-2013	42730/RS/93/ /DF	9,083,710.59	2,098,373.79	11,182,084.38
15-03-2013	42730/RS/93/ /DF	9,083,710.59	2,098,373.79	11,182,084.38
Total		**27,251,131.77**	**6,295,121.37**	**33,546,253.14**

3.24 The Accountant-General of the Federation had been requested to explain the meaning of the Soko and Ona/Asaboro Derivations, reasons for the allocations and explanation for withholding these allocations during the year should be provided.

3.25 **Refunds of N450 Billion By NNPC to Federation Account**

During the examination of the mandates of NNPC in respect of the refunds of ₦450 billion by NNPC to Federation Account, it was observed that the total amount of ₦206,242,200,000.00 was said to be for the Federal Government share while the balance of ₦243,757,800,000.00 was to be refunded to the States & Local Government in thirty two installments at the rate of ₦7,617,431,250.00 per installment. The amount refunded as at 13th January, 2014 was ₦427,147,706,250.00 leaving a balance of ₦22,852,293,750 outstanding in the year under review. Further observation revealed that the Federal Government share of ₦206,242,200,000.00 is being used to service a debt owed NNPC by the Federal Government. The relevant documents relating to the debt that warranted the Federal Government share to be used for debt servicing was not produced for audit. This was subject of my observation in 2012 Annual Report without any positive response.

3.26 The Accountant-General of the Federation had been requested to inform the Group Managing Director of NNPC to:

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

ii) Make available the details/purpose of the debt, total amount involved and the outstanding balance for audit examination.

3.27 **Under Remittance of Revenue from Domestic Crude Oil Sales by NNPC – ₦2,035,331,740,988.01(US$12,868,814,750.81)**

It was observed from the examination of NNPC mandates to CBN on Domestic Crude Oil Sales and Reconciliation Statement of Technical Sub-Committee of Federation Account Allocation Committee meeting held in January, 2014 that a total sum of ₦2,035,331,740,988.01 as detailed below was not remitted to the Federation Account by NNPC within the period under review.

	₦	₦
Domestic Crude Oil Sales		4,776,047,685,606.71
Amount Paid into Federation Account	2,516,646,544,618.70	
Part Refund by NNPC (17/08/2012)	143,069,400,000.00	
Part Refund by NNPC (13/02/2013)	6,000,000,000.00	
Part Refund by NNPC (27/09/2013)	75,000,000,000.00	2,740,715,944,618.70
Amount Withheld		**2,035,331,740,988.01**

It should be noted that NNPC commenced the refunds of ₦450 billion being the under remittance to Federation Account which was observed in my 2008 Annual Report. As at the time of audit, NNPC was owing ₦22,852,293,750.00 from the ₦450Billion under remittance that was reported in my 2008 Annual Report.

3.27 The Accountant-General of the Federation had been requested to inform the Group Managing Director of NNPC to explain:

i) This flagrant attitude of withholding domestic crude oil sales revenue by NNPC and should be refunded immediately. This was subject of my 2012 report without any positive response.

ii) Why the sum of ₦2,035,331,740,988.01 was not remitted to the Federation Account by NNPC within the period under review.

3.28 Release of N10 Billion to FIRS Tax Refund Account

It was observed that the sum of ₦10,000,000,000 was paid from the Federation Account vide mandate referenced number 42730/RS/Vol.94/ /DF dated 16/8/2013 to FIRS Tax Refund Account as Tax Refund for the year 2013. The nature of the Tax Refund and the details of beneficiaries were not provided.

3.29 The Accountant-General of the Federation had been requested to inform FIRS to provide a schedule showing names, account numbers, addresses of the beneficiaries as well as assessment and approval, nature of the refund and evidence of over-payment of taxes by the beneficiaries for audit verification.

3.30 Refusal of Central Bank of Nigeria to Reconcile Uncleared Items in Federation Account

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

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

Further investigation revealed that the Federation Account had a balance of ₦40,887,175,416.61 as at 31st December, 2013. It was however, observed that the reconciliation had been featuring some outstanding items as stated below:

S/N	Particulars	Amount (₦)
i	Difference between Bank and Component Statements (July 2009)	25,931,663.60
ii	Difference between Bank and Component Statements (January 2010)	68,758,083.28
iii.	Difference between Bank and Component Statements (April 2011)	31,704,340.04
iv.	Difference between Bank and Component Statements (June 2009)	(32,823,676.48)
v.	Payment in Bank not in Cashbook (Outstanding of Miscellaneous Oil Revenue pool 2009)	(32,055,281.00)

This had been a subject of my observation in my 2012 Annual Report without any positive response.

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

FEDERAL INLAND REVENUE SERVICE (FIRS)

3.32 **Under Remittance Between Actual Revenue of Company Income Tax and Other Taxes Collected by Central Bank of Nigeria and Amounts Received by FAAC (CBN Components)- ₦266,441,358.50**

Audit examination of the Records maintained for the Federation Account at the Federal Inland Revenue Service, revealed that the total amounts generated and remitted by the Central Bank of Nigeria for the year 2013 as detailed below was ₦985,788,752,966.63 while total amount received by FAAC as shown by the CBN Components Statement was ₦985,522,311,608.13 thereby resulting to under remittance of ₦266,441,358.50. This implies that the actual amount of revenue generated by FIRS was more than the amount remitted to FAAC for sharing as indicated by CBN Components.

Further examinations of the accounting records showed that this amount (i.e ₦266,441,358.50) was not carried forward to 2014 fiscal year and remitted to the Federation Account. Also, there was no bank reconciliation statement prepared by the F.I.R.S to show why the amount was not remitted to the Federation Account.

	Audit Figure as Per FAAC	Collection of CIT and Other Taxes by CBN	Under-Remittance
Month	**N**	**N**	**N**
January	45,052,403,742.73	45,057,018,455.07	4,614,712.34
February	62,235,940,591.44	62,235,940,591.44	0.00
March	51,038,009,191.24	51,038,009,191.24	-
April	45,297,483,807.17	45,559,226,253.25	261,742,446.08
May	48,078,634,844.88	50,057,323,595.52	1,978,688,750.64
June	89,666,294,352.39	87,687,605,600.45	(1,978,688,751.94)
July	283,643,073,388.85	283,643,073,388.85	-
August	103,018,936,765.76	103,018,936,755.76	(10.00)
September	88,417,219,668.31	88,417,219,668.64	0.33
October	52,001,528,876.12	52,001,613,086.17	84,210.05
November	52,424,509,969.32	52,424,509,969.32	-
December	64,648,276,409.92	64,648,276,410.92	1.00
Total	**985,522,311,608.13**	**985,788,752,966.63**	**266,441,358.50**

3.33 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to ask the Central Bank of Nigeria to explain the under remittance of ₦266,441,358.50 to Federation Account. Also, the sum of ₦266,441,358.50 should be remitted to the Federation Account and evidence of compliance be forwarded to this office for confirmation.

PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)

3.34 Total Subsidy (PSF) paid In 2013 – ₦372, 057,274,778.69

During the examination of Subsidy records, it was observed total subsidy paid in 2013 as detailed below amounted to ₦372, 057,274,778.69.

		₦
(i)	Arrears of 2012 paid in 2013	138,155,266,689.61
(ii)	2013 Subsidy paid in 2013	217,210,508,089.08
(iii)	Interest and Forex differential	16,691,500,000.00
	TOTAL	**372,057,274,778.69**

3.35 Avoidable Payment of Interest and Forex Differential to Oil Marketing Companies. ₦16,691,500,000.00

During the Audit of Federation Account for the year ended 31st December, 2013 at the office of the Accountant-General of the Federation, it was observed that the total sum of Sixteen Billion, Six Hundred & Ninety One Million, Five Hundred Thousand Naira (₦16,691,500,000.00) only was paid from Excess Crude Naira Account as Interest and Forex Differential to the under listed Major marketers due to delay by the Federal Government in settling their claim as at when due.

S/N	Name of Oil Company	Amount (₦)
i	Total Nigeria Plc	365,000,000.00
ii	Mobil oil Nigeria Plc	1,300,500,000.00
iii	MRS Oil Nigeria Plc	3,170,000,000.00
iv	Con Oil Plc	2,374,000,000.00
v	Forte Oil Plc	1,734,000,000.00
vi	Oando Plc	7,748,000,000.00
	Total	**16,691,500,000.00**

The practice of delayed payment that attracts payment of penalties of such huge amounts that could have been used for the maintenance/construction of new refineries and development of other sectors of the economy should have been avoided.

3.36 The Executive Secretary of PPPRA had been informed through the Accountant-General of the Federation to provide explanation for the delayed payment which resulted in the payment of ₦16,691,500,000 penalties. Also, henceforth, this practice of delayed payment should be stopped to avoid unnecessary penalties.

3.37 Overpayment to Total Nigeria Plc- ₦108,790,438.74

During Examination of Importation document submitted by Total Nigeria Plc and payment made by PPPRA in Batch U12, it was observed that the total Sum of One Hundred & Eight Million, Seven Hundred & Ninety thousand, Four hundred and Thirty Eight Naira, Seventy Four Kobo (₦108,790,438.74) only was overpaid due to improper application of the template rate. Further Investigation revealed that instead of using Mother Vessel (MV) landing cost

template rate of N123.85, shuttle vessel low (SVL) landing cost template rate of ₦126.48 was used for calculation of Subsidy resulting to a difference of ₦2.63 multiply by the volume of 41,365,185.83 liters of PMS imported totaling ₦108,790,438.74 overpayment. The over-payment should be refunded.

3.38 **Overpayment to Sahara Energy Resource Ltd- N52, 378,482.99**

During Examination of Importation document submitted by Sahara Energy Resource Ltd and payment made by PPPRA in Batch G13, it was observed that the total sum of ₦52,378,482.99 (Fifty two million, three hundred and seventy eight thousand, four hundred and eighty two naira, ninety-nine kobo) was overpaid due to improper application of the template rate. Further Investigation revealed that instead of using mother vessel (MV) landing cost of ₦122.09, shuttle vessel low (SVL) landing cost of ₦124.72 was used for calculation of Subsidy resulting to a difference of ₦2.63 multiply by the volume of 19,915,773.00 liters of PMS imported totaling ₦52,378,482.99 over-payment.

3.39 The Executive Secretary of PPPRA had been informed through the Accountant-General of the Federation to recover the total sum of ₦108,790,438.74 and ₦52,378,482.99 over payment to Total Nigeria Plc and Sahara Energy Resource Ltd respectively and recovery particulars including debit notes forwarded to my office for confirmation.

NIGERIA CUSTOMS SERVICE (NCS)

3.40 **Under Remittance Between Actual Revenue Collected by NCS and Amounts Received By FAAC (CBN Components)- ₦62,775,090,505.99**

Audit examination of the Records maintained for the Federation Account at the Nigeria Customs Service, revealed that the total amounts generated and remitted by the Service for the year 2013 as detailed below was ₦496,368,110,105.31 while total amount received by FAAC as shown by the CBN Components Statement was ₦433,593,019,599.32 thereby resulting to under remittance of ₦62,775,090,505.99. This implies that the actual amount of revenue generated by NCS was more than the amount remitted to FAAC for sharing as indicated by CBN Components.

Month	Customs Figure	Audit Figure as per FAAC	Under Remittance
	N	N	N
January	41,984,265,128.78	39,606,477,390.00	2,377,787,738.78
February	39,334,412,092.80	36,366,807,919.36	2,967,604,173.44
March	36,032,476,836.58	33,966,558,005.08	2,065,918,831.50
April	39,444,455,418.52	32,021,964,260.14	7,422,491,158.38
May	39,244,991,152.56	28,236,572,369.83	11,008,418,782.73
June	40,733,307,909.94	37,000,105,418.11	3,733,202,491.83
July	38,409,032,038.08	29,050,479,543.93	9,358,552,494.15
August	43,849,432,538.62	33,030,445,186.04	10,818,987,352.58
September	45,591,639,725.38	35,362,435,046.30	10,229,204,679.08
October	44,899,839,722.15	42,535,738,324.42	2,364,101,397.73
November	44,248,750,629.32	44,076,908,335.25	171,842,294.07

December	42,595,506,912.58	42,338,527,800.86	256,979,111.72
Total	**496,368,110,105.31**	**433,593,019,599.32**	**62,775,090,505.99**

3.41 The Controller-General of Nigeria Customs Service had been notified through the Accountant-General of the Federation to explain the under remittance of ₦62,775,090,505.99 to Federation Account. In the absence of the explanation the under remittance should be paid back to Federation Account and the recovery particulars forwarded to my office for verification.

DEPARTMENT OF PETROLEUM RESOURCES (DPR)

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

Examination of accounting and other records at the Department of Petroleum Resources (DPR) revealed that the computations of royalties' payable by Oil Companies were based on actual crude oil lifted by them and not calculated on actual production figures contrary to the provisions of the MOU's with the relevant Oil Companies. The MOUs provided that payment of royalties should be based on production volume multiplied by the prescribed royalty rates.

Furthermore, it was observed that Department of Petroleum Resources was not raising assessment on royalties and sending demand notices to the various Oil Companies for prompt settlement, rather the Oil Companies were being allowed to engage in self assessment of royalties' payable by them. This action is detrimental to the interest of the country. This has been subject of my report since 2007 without any positive response.

3.43 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to ensure that computations of royalties are based on actual production as contained in the MOUs. Meters should be introduced at the "Well-Heads " to record daily production which should be regularly analyzed to remove unwanted particles like water, sand etc. Also, Department of Petroleum Resources should be responsible for the determination of the assessment of royalties.

3.44 Outstanding Royalties on Oil, Gas and Gas Flared Penalty Payable by Operators to Federation Account:-$706,907,894.18 (₦109,747,450,571.29)

3.45 Outstanding Payment of Royalty on Oil US$678,195,946.18 (₦105,303,484,562.78)

It was observed that Royalty amounting to USD678,195,946.18 (₦105,303,484,562.78) as detailed below remained unpaid by twenty eight (28) Oil Companies as at the time of audit. The non-payment of Royalties on oil by these Companies in 2013 was a denial of essential Revenue to Federation Account.

S/N	Name Of Company	Royalty Due (USD)	Amount Confirmed Paid (USD)	Outstanding (USD)
i	SHORELINE	82,180,127.81	75,493,962.54	6,686,165.27
ii	ALLIED	10,717,069.52	0	10,717,069.52
iii	BRITTU	1,199,597.14	0	1,199,597.14
iv	CAMAC	58,112.61		58,112.61
v	CHEVRON/TEXACO	704,201,737.16	692,534,406.44	11,667,330.73
vi	CONTINENTAL	98,724,774.28	98,724,749.28	25.00
vii	DUBRI	2,491,325.01	0	2,491,325.01
viii	ENERGIA	1,997,654.55	1,753,487.38	244,167.17
ix	ESSO	42,118,574.03	15,726,486.00	26,392,088.03
x	EXPRESS	1,337,148.19	0	1,337,148.19
xi	FHN	18,120,254.80	10,517,185.70	7,603,069.10
xii	MID WESTERN	16,308,563.50	13,944,432.98	2,364,130.52
xiii	MOBIL	1,305,145,445.37	1,297,852,077.82	7,293,367.55
xiv	ND WESTERN	58,061,564.10	31,644,285.10	26,417,279.00
xv	NECONDE	37,065,699.29	11,191,957.84	25,873,741.45
xvi	NEWCROSS	519,937.64	0	519,937.64
xvii	NIGER DELTER	1,215,449.52	260,646.00	954,803.52
xviii	NPDC	869,348,360.26	523,133,824.34	346,214,535.92
xix	ORIENTAL ENERGY	186,508,007.68	186,508,007.32	0.36
xx	PAN OCEAN	22,851,083	9,950,501	12,900,582.22
xxi	PILLAR	1,421,426.27	271,163.04	1,150,263.23
xxii	PLATFORM	779,906.45	780,206.05	(299.60)
xxiii	SEPLAT	186,474,247.44	185,021,814.14	1,452,433.30
xxiv	SHEBA	5,581,043.22	0	5,581,043.22
xxv	SHELL	709,361,363.63	699,561,011.00	9,800,352.63
xxvi	TEPNG	341,033,729.87	176,198,886.11	164,834,843.76
xxvii	TOTAL	385,520,335.58	383,734,051.61	1,786,283.96
xxviii	WALTERSMITH	2,656,549.72	0	2,656,549.72
	Total	**5,092,999,088.02**	**4,414,803,141.84**	**678,195,946.18**

3.46 Outstanding Payment of Royalty on Gas US$20,474,197.63 (N3,178,619,182.05)

Also, Royalty on Gas amounting to USD20,474,197.63 (₦3,178,619,182.05) as detailed below remained unpaid by seven (7) Oil Companies as at the time of audit. The non-payment of Royalties on oil by these Companies in 2013 was a denial of essential Revenue to Federation Account

S/N	Name of Company	Amount Due	Amount Paid	Outstanding
		USD	**USD**	**USD**
i	NAOC	10,909,919.05	9,948,206.65	961,712.40
ii	Philips	10,909,919.05	10,661,291.54	248,627.51
iii	Pan Ocean	67,216.43	-	67,216.43
iv	TEPNG	19,002,783.60	16,918,487.83	2,084,295.77
v	SEPLAT	995,737.66	-	995,737.66
vi	NPDC	10,338,578.16	-	10,338,578.16
vii	ND WESTERN	5,778,029.70	-	5,778,029.70
	Total	**58,002,183.65**	**37,527,986.02**	**20,474,197.63**

3.47 Outstanding Gas Flare Penalty-US$8,237,750.37 (N1,278,910,744.94)

During the examination of records relating to penalty on Gas Flared, it was observed that total sum of US$8,237,750.37 (₦1,278,910,744.94) as detailed

below were being owed by the twenty six (26) Oil companies and still remain outstanding as at the time of audit.

S/N	Name of Companies	Amount Due ($)
i	ALLIED ENERGY	765,585.08
ii	BRITAINIA U	4,020.44
iii	DUBRI	140,178.55
iv	ESSO	635,577.58
v	EXPRESS	20,386.39
vi	MIDWESTERN	22,045.59
vii	NAE	573,252.63
viii	NIGER DELTA	26,064.60
ix	NPDC	2,538,327.86
x	PILLARS	5,466.84
xi	ADAX	469,392.77
xii	AMNI	24.73
xiii	ATLAS	77,961.66
xiv	CNL	124,633.39
xv	MONIPULO	239.44
xvi	MPN	24,961.46
xvii	NAOC	358,100.32
xviii	NEWCROSS	159,819.16
xix	ORIENTAL	91,777.60
xx	PHILIPS	353,875.89
xxi	SEEPCO	143.79
xxii	SEPLAT	67,469.81
xxiii	SNEPCO	34,687.25
xxiv	SPDC	122,852.76
xxv	TEPNG	264,413.96
xxvi	TEPNG USAN	1,356,490.82
	Total	**8,237,750.37**

3.48 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding Royalties on Oil, Gas and also Gas Flared Penalty amounting to $706,907,894.18 (₦109,747,450,571.29) payable by operators to Federation's Account. Evidence of recovery forwarded to my office for audit.

3.49 **Outstanding Royalties Due from NNPC-COMD MCA/PSC:- $11,897,492.55(₦1,847,085,718.39)**

The examination of the books of DPR revealed that the sum of $11,897,492.55 (₦1,847,085,718.39) as detailed below was the outstanding Royalties payable by NNPC-COMD MCA/PSC to DPR's CBN Account as at 31st December, 2013.

S/N	Type of Agreement/Invoice No	Month of Revenue	Amount Due
			USD
i	NNPC/MCA-NAOC/04/001/2013	April/May 2013	1,987,565.10
ii	NNPC/MCA-NAOC/04/001/2013	April/May 2013	993,782.55
iii	1800011179	July/August 2013	481,589.72
iv	NNPC/MCA-NAOC/04/004/2013	Oct/Nov 2013	1,609,121.40
v	NNPC/MCA-NAOC/04/005/2013	Oct/Nov 2013	1,234,396.80
vi	150008952	Sept/Oct 2013	290,029.05
vii	NNPC/MCA-CNL/10/009/2013	Oct/Nov 2013	1,009,514.66
viii	1800011674	Oct/Nov 2013	1,338,897.48

ix	150009133	Oct/Nov 2013	483,763.66
x	NNPC/MCA-CNL/10/009/2013	Nov/Dec 2013	982,971.60
xi	180/11/2013	Nov/Dec 2013	77,019.46
xii	1800011797	Nov/Dec 2013	1,002,377.76
xiii	150009244	Nov/Dec 2013	406,463.31
	Total		**11,897,492.55**

3.50 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding Royalty of $11,897,492.55 (₦1,847,085,718.39) payable by NNPC-COMD MCA/PSC to DPR's CBN Account and evidence of recovery forwarded to my office for audit.

3.51 Insufficient Disclosure of Revenue Data

The Schedule of Bills provided by DPR in respect of the Royalties and Penalties for the year 2013, for the Operators were not having clear information about the preceding year's balance of either NIL or CREDIT or DEBIT and there were no personal ledgers for the Operators to record the transactions. This deficiency in the Schedules of Bills made reconciliation of the Operators status impossible.

3.52 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to provide revised schedules/ledgers to show the balances brought forward for each Operator as at 1st January, 2013, movement during the year and balances carried forward. Documentary evidences of compliance should be forwarded for audit.

VALUE ADDED TAX (VAT) ACCOUNT

3.53 Value Added Tax Revenue Account

Examination of the records of Value Added Tax (VAT) made available to the audit team revealed that the total revenue inflows to the Value Added Tax Account from Federal Inland Revenue Service and Nigeria Custom Service amounted to ₦795,493,798,955.20 as detailed below.

Month	NCS VAT	FIRS VAT	TOTAL
	N	N	N
Jan	12,194,611,040.86	45,341,194,184.49	57,535,805,225.35
Feb	12,956,230,880.11	52,334,691,628.05	65,290,922,508.16
Mar	11,577,642,289.99	51,129,204,338.14	62,706,846,628.13
Apr	13,024,376,545.25	51,174,287,602.30	64,198,664,147.55
May	11,147,642,339.38	43,423,670,723.99	54,571,313,063.37
Jun	15,747,190,850.48	59,125,622,605.91	74,872,813,456.39
Jul	13,171,639,933.03	37,998,738,056.88	51,170,377,989.91
Aug	15,077,452,540.86	59,119,943,055.93	74,197,395,596.79
Sept	16,077,955,376.35	52,854,302,295.40	68,932,257,671.75
Oct	15,467,484,535.97	48,473,478,955.56	63,940,963,491.53
Nov	15,283,432,429.34	51,062,768,810.11	66,346,201,239.45
Dec	14,524,990,741.63	77,205,247,195.19	91,730,237,936.82
Total	**166,250,649,503.25**	**629,243,149,451.95**	**795,493,798,955.20**

Five Years Value Added Tax Revenue

Year	NCS	FIRS	Total
	N	N	N
2009	117,841,678,163.94	363,565,670,903.48	481,407,349,067.42
2010	125,779,742,108.27	435,635,553,837.02	561,415,295,945.29
2011	167,092,542,122.91	492,061,036,667.72	659,153,578,790.63
2012	164,635,545,262.05	545,919,644,987.14	710,555,190,249.19
2013	166,250,649,503.25	629,243,149,451.95	795,493,798,955.20
Total	**741,600,157,160.42**	**2,466,425,055,847.31**	**3,208,025,213,007.73**



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

During the period under review, a total sum of ₦763,777,114,248.88 as summarized below was distributed to the three tiers of Government, namely, Federal, States and Local Governments. The ₦31,824,046,427.04 being cost of collections payable to Federal Inland Revenue Service (FIRS) was also deducted from the total VAT revenue.

Description	Amount ₦
Federal Government	114,566,567,137.34
State Governments	381,888,557,124.44
Local Governments	267,321,989,987.10
Total	**763,777,114,248.88**
Cost of Collection to FIRS	31,824,046,427.04
Grand Total	**795,601,160,675.92**
Total Collection	**795,493,798,955.20**
Over-Distribution	**107,361,720.72**

Five Years Distribution of Value Added Tax Revenue

Year	Fed Govt	State Govt	Local Govt	Total
	N	N	N	N
2009	67,447,988,204.52	224,826,627,348.39	157,378,639,143.35	449,653,254,696.26
2010	81,051,361,111.96	270,171,203,706.54	189,119,842,594.59	540,342,407,413.09
2011	87,292,570,611.95	315,594,364,372.16	218,231,426,529.89	621,118,361,514.00
2012	102,261,234,382.04	340,870,781,273.44	238,608,546,891.42	681,740,562,546.90
2013	114,566,567,137.34	381,888,557,124.44	267,321,989,987.10	763,777,114,248.88
Total	**452,619,721,447.81**	**1,533,351,533,824.97**	**1,070,660,445,146.35**	**3,056,631,700,419.13**

SECTION 4

LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT

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

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

4.02 The following schedule shows the comparative position of reported cases with regard to losses in the preceding 5 (five) years:

YEAR	LOSS OF CASH		LOSS OF STORES	TOTAL AMOUNT ₦
	NO	AMOUNT (₦)	NO	
2009	1	34,051,500.00	5	21,445,600.00
2010	-	-	2	7,150,000.00
2011	-	-	-	-
2012	-	-	-	-
2013	-	-	-	-

4.03 The NIL position of reported cases over the last 3 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.

4.04 No accident case involving any Government vehicle was reported during the year under review. This is not to say that it was NIL situation with all the Federal Ministries if the Quarterly Returns on Government vehicles had been promptly rendered. This situation is quite worrisome.

The stated regulations require strict compliance by all Accounting officers.

NIGERIA POLICE FORCE, MOPOL 48, EREMA, RIVERS STATE

4.05 During the audit inspection of the arms and ammunition records maintained at the Nigeria Police Force, Mopol 48, Erema, Rivers State, it was observed that 5 (five) number of arms were missing between March and September, 2013. Signals in respect of the missing arms were sent to the State Police Command Headquarters, Port Harcourt but the formal reports of loss on Treasury Form 146 are yet to be submitted in line with Financial Regulation 2604.

The Inspector-General of Police has been made aware of the issue through my Audit Inspection Report Ref. No. OAGF/PH/MOPOL.48/10 dated 16th December, 2013 and his response is being awaited.

NIGERIA POLICE FORCE, MOPOL 48 SQUADRON, AHOADA, RIVERS STATE

4.06 The audit examination of Arms and Ammunition records at the Nigeria Police Force, Mopol 48 Squadron, Ahoada, Rivers State, revealed that 5 (five) Arms and 150 (One hundred and fifty) rounds of live Ammunition were missing.

A signal reporting the loss was sent to the State Police Command, Port Harcourt but a formal report of loss on Treasury Form 146 in compliance with Financial Regulations 2603(c) and 2604 (b) was not made.

The Inspector-General of Police was asked to formally report the loss on Treasury Form 146 as stipulated in the Financial Regulations. His response is being awaited.

THE DIVISIONAL POLICE OFFICE, AHOADA, RIVERS STATE

4.07 During the audit inspection of the Divisional Police Office, Ahoada, Rivers states, it was observed from the records of arms and ammunition that 2 (two) AK 47 rifles with serial numbers 13470 and 23463 with 30 rounds of 7.62mm short live ammunition were lost on 12th March, 2012 and 23rd September, 2013.

The incidents were reported via signal reference TO/15/000/03/12.AB:23100/RSC/VOL.1/74. Full details of the investigations conducted and actions taken by Nigeria Police Force in line with Financial Regulation 2605 have not been forwarded to me.

The Inspector-General of Police was communicated on the issue through my Audit Inspection Report Ref. No. OAuGF/PH/NPF/AH/63 dated 3rd November, 2013 and his response is still being awaited.

MINISTRY OF INTERIOR

4.08 At the Federal Ministry of Labour Abuja, it was observed that a Peugeot 504 Station Wagon car with Registration No.FG.168 A08, Engine No. VF 3504F and Chassis No.1106166861 which was purchased in 2006 and belonged to Federal Ministry of Labour was burnt by the Boko Haram Sect at Maiduguri, Borno State.

The Loss has not been officially reported to my Office in accordance with extant Financial Regulations.

However, the Permanent Secretary, Federal Ministry of Labour has been requested to furnish my Office with the following documents;

a) Duly completed Treasury Form 146
b) Police Reports; Interim and Final; and

c) Report of Panel of Inquiry constituted to investigate the loss.

His response is being awaited.

NIGERIAN ELECTRICITY REGULATORY COMMISSION, ABUJA

4.09 At the Nigerian Electricity Regulatory Commission Abuja, it was observed that a Toyota Hilux Van with Registration Number FG.12A 56, Engine No. TR-720098 and Chassis No. AHTFX 22G 808011990, belonging to the Nigerian Electricity Regulatory Commission Abuja was snatched from the driver at gun point along Wetheral, Owerri Road, at about 8.00pm on Sunday 3rd February, 2013. The cost of the vehicle was put at ₦4,725,000.00 (Four million, seven hundred and twenty-five thousand naira).

Though duly completed Treasury Form 146, Police report/extract and the management action report on the erring driver have been submitted, there was no evidence to show that the vehicle was replaced by the Insurance Company as claimed in Part IV of the TF 146 by the Accounting Officer dated 17th June, 2014.

The Director-General has been requested to forward the following documents for further action:-

- Final Police Report
- Management ensuing report and disciplinary action taken.
- Measures and Internal Control to prevent future occurrence.
- Management prayer towards the case.

The matter is under correspondence.

SECTION 5

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

5.01 At the Federal Ministry of Agriculture and Rural Development, it was observed that:-

(a) In December, 2009, a contract for the rehabilitation of Kaduna Dairy Processing Plant Centre and installation of new Diary Equipment was awarded at the contract sum of ₦197,109,516.05 (One hundred and ninety-seven million, one hundred and nine thousand, five hundred and sixteen naira, five kobo).

This contract was reviewed upwards to ₦369,473,108.05 (Three hundred and sixty-nine million, four hundred and seventy-three thousand, one hundred and eight naira, five kobo) on July 16, 2012 ($2^{1/2}$ years after) with a completion period of 3 months.

During the site visit on April 29, 2013 the following observations were made:-

(i) Although the total contract sum had been paid to the contractor, the rehabilitation work was still on-going and far from being completed.

(ii) Work valuation certificates (nos. 1-6) for the full discharge of the contract were issued by a United States based consultant, although work was still far from being completed.

(iii) No official of the ministry attested to work completion nor was there any written report on the quantum or quality of work done by the contractor, before payment was made.

(iv) The items to be supplied as shown on the contract's bill of quantities were yet to be supplied. These items amount to ₦43,134,768.00 (Forty-three million, one hundred and thirty-four thousand, seven hundred and sixty-eight naira).

The Permanent Secretary has been communicated to ensure the completion of this job, blacklist the contractor and the consultants and take disciplinary action against the officers responsible for making full payment for a job that was far from being completed, as stipulated in Financial Regulation 3103 to 3106. His reaction is still being awaited.

(b) Between April 2011 and April 2013, the Kaduna Diary Processing Center was generating revenue from processing and marketing diary products using modern and sophisticated machineries procured and installed by the Federal Government through this ministry. However, no record of revenue collection (e.g. Treasury Book 6 & 6A and Cash Book) was being maintained nor was the collection remitted to government treasury.

Enquiry revealed that the ministry supplied multi-million naira worth of equipment and deployed FMA & RD staff to Kaduna Diary Processing Plant (a supposedly private organization) without financial gain to the Government.

The Permanent Secretary has been requested to clarify the financial relationship between FMA&RD and the Processing Centre. His response is still being awaited.

(c) A payment voucher was prepared and paid for DTA, Estacode etc, for 98 officers on overseas training programme. Attached to this voucher is a memo indicating that a total sum of ₦56,580,000.00 (Fifty-six million, five hundred and eighty thousand naira) was paid as course fees. However, evidence of payments of this course in the form of receipt was not attached.

The Permanent Secretary has been asked to produce the receipts for the course fees and the certificate of attendance for confirmation.

(d) The following represent some outstanding issues arising from the audit of Bank Reconciliation Statements for January to June, 2013.

(i) The sum of ₦166,387,998.53 (One hundred and sixty-six million, three hundred and eighty-seven thousand, nine hundred and ninety-eight naira, fifty-three kobo) represents total debits in CBN ESCROW bank account statement of April 2013 but which could not be traced to either the cash book or the bank mandate records.

(ii) The sum of ₦1,670,182,630.00 (One billion, six hundred and seventy million, one hundred and eighty-two thousand, six hundred and thirty naira) represents total debits in the cash books but which cannot be traced to either the bank statements or the bank mandate instruments. Also, these are not listed in the schedule to the Bank Reconciliation Statements

The Permanent Secretary has been communicated to produce a correct Reconciliation Statement which will address the issues highlighted above, to be submitted for audit examination. This will help to establish that the figures highlighted above are not mere balancing figures.

(e) The actual deduction of Withholding Tax (WHT) of ₦69,317,767.98 (Sixty-nine million, three hundred and seventeen thousand, seven hundred and sixty-seven naira, ninety-eight kobo) recorded in the CBN TSA Capital Cashbook for the month of May 2013, differs from the reported sum of ₦46,454,044.73 (Forty-six million, four hundred and fifty-four thousand, forty-four naira, seventy-three kobo) in the Transcript and the Analysis Register, leaving an understated sum of ₦22,863,723.25 (Twenty-two million, eight hundred and sixty-three thousand, seven hundred and twenty-three naira, twenty-five kobo) not disclosed in the Transcript and the Analysis Register. This act negates Financial Regulation 235 which states that, “Deductions for VAT, WHT and PAYE shall be remitted to the Federal Inland Revenue Services at the same time the payee who is the subject of the deduction shall be paid”.

(f) Similarly, the Value Added Tax (VAT) figure of ₦33,803,129.59 (Thirty-three million, eight hundred and three thousand, one hundred and twenty-nine naira, fifty-nine kobo) reported in the Transcript and the Analysis Register was not in agreement with the actual deduction of ₦43,799,574.03 (Forty-three million, seven hundred and ninety-nine thousand, five hundred and seventy-four naira, three kobo) recorded in the CBN TSA Capital Cashbook for the month of May, 2013. There was an understated sum of ₦9,996,444.44 (Nine million, nine hundred and ninety-six thousand, four hundred and forty-four naira, forty-four kobo) not disclosed in the Transcript and the Analysis Register.

The Permanent Secretary has been requested to reconcile the figures and remit the amount due to the Federal Inland Revenue Service (FIRS).

FEDERAL CIVIL SERVICE COMMISSION

5.02 At Federal Service Commission Abuja, it was observed that:

(a) A total of 28 (twenty-eight) payment vouchers for amounts totalling ₦27,021,019.97 (Twenty-seven million, twenty-one thousand, nineteen naira ninety-seven kobo) paid under the Recurrent, Capital and Service Wide votes to various beneficiaries between May and December, 2013 were not presented for audit examination as at the time of writing this report in May, 2014 despite repeated demands for them. This is contrary to the provision of Section 85 Sub-section 2 of 1999 Constitution as amended which states that "The Public Accounts of the Federation and of all Offices and Courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his report to National Assembly, and for that purpose, the Auditor-General or any person authorized by him shall have access to all books, returns and other documents relating to those accounts". In the absence of these payment vouchers for my examination therefore, I could not vouch that the funds disbursed were necessarily, wholly, exclusively and reasonably made for the purpose they were intended.

In view of the above lapses:-

(i) The payment vouchers should be produced for my examination, failing which the total amount should be recovered from the payees.

(ii) The Head of Finance and Accounts that is responsible should be sanctioned.

(b) Twenty-four (24) staff of the Commission were granted advances amounting to ₦6,560,325.00 (Six million, five hundred and sixty thousand, three hundred and twenty-five naira) between January and December, 2013 to render various services such as fuelling of vehicles, purchase of furniture, servicing of motor vehicles, etc on behalf of the Federal Government.

However, these advances have not been retired as required by the provision of Financial Regulation 1420 which states that "it is the responsibility of the

Accounting officer to ensure that all advances granted to officers are fully retired" as well as Financial Regulation 3124 which also states "A public officer who fails to response to a query issued to him within 21 days for non-retirement of Advance or Imprest shall be surcharged and the total amount involved recovered".

In view of the above therefore, the unretired advances totaling ₦6,560,325.00 (Six million, five hundred and sixty thousand, three hundred and twenty-five naira) could not be accepted as legitimate charges against public funds. The sum of ₦6,560,325.00 (Six million, five hundred and sixty thousand, three hundred and twenty-five naira) should be recovered from these staff.

(c) A payment voucher dated 9th July 2013 for the sum of ₦1,500,000.00 (One million, five hundred thousand naira) was raised for the retirement of the advances granted to a staff for the monitoring of decisions on MDAs as directed by the Commission.

However, audit scrutiny of the retirement particulars revealed the following shortcomings:-

(i) No memo was produced to show that directives were given for the exercise;

(ii) The Ministries, Departments and Agencies (MDAs) alleged to have been visited or monitored were not disclosed on the voucher.

(iii) The duration of the assignment was not mentioned.

In view of the above, the authenticity of the service rendered is doubtful. The sum of ₦1,500,000.00 (One million, five hundred naira) should be recovered from the officer, forwarding recovery particulars for verification.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FCSC/14/1 dated 19th May, 2014. His response is being awaited.

FEDERAL MINISTRY OF TOURISM, CULTURE AND NATIONAL ORIENTATION

5.03(a) Five (5) payment vouchers for amounts totaling ₦10,184,700.00 (Ten million, one hundred and eighty-four thousand, seven hundred naira) were paid in favour of an officer and others on 14th June, 2013 for Duty Tour Allowance (DTA), printing works, refreshment and honorarium during Ministerial Retreat on "Promotion Synergy Among Stakeholders for Better Outcome in the Tourism, Culture and National Orientation (TC&NO) Sector.

The memos for payments were initiated by an officer on 19th October, 2012 and approval was given by the Honourable Minister on 14th November, 2012 based on the recommendation of the Permanent Secretary dated 2nd November, 2012.

However, it was observed that:-

(i) The list of the stakeholders and their particulars (names, ranks, etc) was neither attached to the voucher nor produced during the audit exercise as demanded.

(ii) No beneficiaries' acknowledgement of money paid was produced.

(iii) No vital documents like bills, receipts etc was produced to authenticate the expenditure made.

(iv) No certificate of attendance or any other document to confirm that the journeys or the Retreat actually took place was produced.

(v) Approvals for the payments were granted in 2012 while the payments were effected in June, 2013 without revalidation, contrary to Financial Regulation 22(i) which provides for payment for services rendered to be settled within the financial year in which they were rendered.

In view of the above irregularities, the total sum of ₦10,184,700.00 (Ten million, one hundred and eighty-four thousand, seven hundred naira) paid for Retreat not held should be recovered from the officers concerned, forwarding recovery particulars for verification.

(b) On a payment voucher dated 20th June, 2013, the sum of ₦15,000,000.00 (Fifteen million naira) was paid to an officer for review and production of documentary on the Nigeria Tourism Industry for both Public and Private Sectors. The memo for payment was initiated by the Permanent Secretary on 19th June, 2013, while the approval for payment was granted by the Honourable Minister on 20th June, 2013.

However, audit examination of the payment voucher revealed the following anomalies:-

(i) No memo originated from the Department of Tourism requesting for so much needed documentary.

(ii) No evidence was produced for inspection to show that the Private and Public Sectors needed the documentary.

(iii) The documentary, pictures and DVDs said to have been produced could not be traced to the store at the time of inspection.

(c) Similarly, on a payment voucher dated 20th June, 2013, the sum of ₦10,000,000.00 (Ten million naira) was paid to an officer to launch a review of tourism documentary, create the necessary awareness and promote Nigeria as a preferred Tourism destination.

The memo for the payments was initiated and signed by an officer on 19th June, 2013 while the payment was approved by the Honourable Minister on the same day.

However, audit scrutiny of the payment voucher revealed the following anomalies:-

(i) No DVD or Video clip of the event was produced on demand to confirm that it actually took place.

(ii) Proposed venue in the memo for which ₦2,000,000.00 (Two million naira) was earmarked to be spent was International Conference Centre, Abuja but on receipt No. 289 attached to the payment voucher, an Hotel was used at the same amount.

(iii) The Hotel receipt No. 288, 290 and 291 dated 29th June, 2013 for the sums of ₦1,560,000.00, ₦500,000.00 and ₦2,300,000.00, totalling ₦4,360,000.00 (Four million, three hundred and sixty thousand naira) paid for Entertainment (Fashion Design), Refreshment, Accommodation for (10) ten officers and hiring of equipment respectively did not show the detailed breakdown of each item of expenditure.

(d) Also, 2 (two) payment vouchers dated 5th June, 2013 with the sums of ₦4,000,0000.00 (Four million naira) and ₦3,200,000.00 (Three million, two hundred thousand naira) totaling ₦7,200,000.00 (Seven million, two hundred thousand naira) were raised in favour of an officer for the payment of Production of Tourism Resource Materials/Publication of Tourism and Prospective investors.

However, audit scrutiny of the payment vouchers revealed the following irregularities:-

(i) The materials could not be traced to the store and there were no requisitions/Store Issue Vouchers to confirm the users of the said documents.

(ii) The sales invoices issued cannot be accepted as authentic as they are not original invoices but computer printouts.

The action contravenes Government Financial Regulation 415 and 603(i) which provides that “The Federal Government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted.

In view of these anomalies, I cannot confirm that the expenditures totaling ₦7,200,000.00 (Seven million, two hundred thousand naira) is a proper charge against public funds and the amount should therefore be recovered from the payee and evidence of recovery forwarded for audit verification.

(e) A sum of ₦50,223,438.00 (Fifty million, two hundred and twenty-three thousand, four hundred and thirty-eight naira) was allocated to the Ministry for the

establishment of Cultural Centre in South Africa, Trinidad and Tobago, while the sum of ₦30,000,000.00 (Thirty million naira) was allocated for Joint International Collaboration Projects in South Africa, Trinidad and Tobago and Malawi.

However, examination of the payment vouchers revealed that:-

(i) Out of ₦50,223,438.00 (Fifty million, two hundred and twenty-three thousand, four hundred and thirty-eight naira) allocated for the establishment of Cultural Centres in South Africa, Trinidad and Tobago, the sum of ₦25,223,438.00 (Twenty-five million, two hundred and twenty-three thousand, four hundred and thirty-eight naira) was vired to establish Cultural Centre in China and for part payment of celebrating Nigerian Week in Nanning, China, between 14th – 18th October, 2013.

Similarly, out of ₦30,000.000.00 (Thirty million naira) allocated for Joint Collaboration Projects in South Africa, Trinidad and Tobago and Malawi, ₦5,000,000.00 (Five million naira) was vired for final payment of celebrating Nigeria Week in Nanning, China, between 14th – 18th October, 2013. No approval of the appropriate authority was obtained for such virements.

This is a violation of Financial Regulations 309 and 310 which require that warrant shall be issued on the approval of virement by the National Assembly.

(ii) Moreover, it was observed that Nigeria Cultural Centre has been established in China since May, 2011.

I have requested that:-

(i) The gross infraction of the Appropriation Act and Financial Regulations should be explained while the authority for the virement of the total sum of ₦30,223,438.00 (Thirty million, two hundred and twenty-three thousand, four hundred and thirty-eight naira) should be produced.

(ii) The details of the expenditure of the total sum of ₦30,223,438.00 (Thirty million, two hundred and twenty-three thousand, four hundred and thirty-eight naira) allocated in 2013 for the establishment of the Cultural Centres and Joint Collaboration Projects as highlighted above should be made available for audit examination.

(f) A total sum of ₦29,483,000.00 (Twenty-nine million, four hundred and eighty-three thousand naira) made up of ₦24,683,000.00 (Twenty-four million, six hundred and eighty-three thousand naira) released to the Ministry for Stakeholders Strategic Capacity Intervention on Culture and Tourism and ₦4,800,000.00 (Four million, eight hundred thousand naira) for E-Capacity Youth Training for Tourism and Culture at Industry Sector National wide was vired for the Training of staff at Mararaba, Nassarawa State in June, 2013 without the prior approval of the appropriate authority for such virement.

This violation of Financial Regulations 309 and 310 which require that warrant shall be issued on the approval of virement by the National Assembly.

I have requested that:-

(i) The gross infraction of the Appropriation Act and Financial Regulations should be explained while the authority for the virement of the total sum of ₦29,483,000.00 (Twenty-nine million, four hundred and eighty-three thousand naira) should be produced.

(ii) The details of expenditure of the total sum of ₦29,483,000.00 (Twenty-nine million, four hundred and eighty-three thousand naira) should be made available for my scrutiny. His response is still been awaited.

(g) Examination of the Ministry's payment vouchers for the year under review revealed that the sum of ₦64,255,942.00 (Sixty-four million, two hundred and fifty-five thousand, nine hundred and forty-two naira) released for International Training was not used for what it was appropriated for. The sum of ₦29,989,074.40 (Twenty-nine million, nine hundred and eighty-nine thousand, seventy-four naira, forty kobo) was diverted for Minister's trips, Tourism Investment expo, Promoting Excellence in Public Service. The balance of ₦34,266,867.60 (Thirty-four million, two hundred and sixty-six thousand, eight hundred and sixty-seven naira, sixty kobo) could not be traced as no evidence was produced to explain how it was spent.

Consequently, I have requested that:-

(i) The authority for the virement of the total sum of ₦29,989,074.40 (Twenty-nine million, nine hundred and eighty-nine thousand, seventy-four naira, forty kobo) should be explained.

(ii) The details of expenditure of the total sum of ₦64,255,942.00 (Sixty-four million, two hundred and fifty-five thousand, nine hundred and forty-two naira) should be made available for audit.

(h) On a payment voucher dated 30th December, 2013, the sum of ₦765,056.25 (Seven hundred and sixty-five thousand, fifty-six naira, twenty five kobo) was allegedly paid back to Sub-treasury as retention money out of the contract sum of ₦15,301,125.00 (Fifteen million, three hundred and one thousand, one hundred and twenty-five naira) that was supposed to be paid to a company as a result of the closure of year 2013 account, in line with Federal Treasury Circular No. TRY.A13&B12/2013 dated 19th November, 2013 which made it compulsory for unspent balances as at 31st December, 2013 to be paid back to Treasury.

However, no Treasury Receipt was obtained to attest to the payment. This should be produced otherwise, the sum of ₦765,056.25 (Seven hundred and sixty-five thousand fifty-six naira, twenty-five kobo) should be paid back to chest forwarding payment particulars for verification. Otherwise the sum be refunded by the Director of Finance and Accounts.

(i) A total sum of ₦20,677,420.00 (Twenty million, six hundred and seventy-seven thousand, four hundred and twenty naira) was paid to a staff through 3 (three) Capital payment vouchers dated 19th December, 2013 for the production and shooting of sensitization films on ethnic religious tolerance.

The following anomalies were observed on the payments:

(i) The 3 (three) payment vouchers had no vital supporting documents such as list of participants, air-tickets, etc.

(ii) Production/shooting of sensitization film on ethnic and religious tolerance is different from the original purpose for which funds was released which was Production and Airing of Jingles on TV and Radio.

(iii) The communities involved in the sensitization programme were not mentioned.

(iv) No report, DVD or Video clips of the exercise was produced for audit verification, despite repeated demands. Hence, the genuineness of purpose of these payments is doubtful and therefore they cannot be accepted as proper and legitimate charges against public funds.

The sum of ₦20,677,420.00 (Twenty million, six hundred and seventy-seven thousand, four hundred and twenty naira) should be recovered from the officer and recovery particulars forwarded to my Office for verification.

(j) The Ministry made an unauthorized expenditure of ₦25,000,000.00 (Twenty-five million naira) during the period under review to a member of staff through a payment voucher dated 24th December, 2013 for hosting Bade Fishing in Yobe State, from the vote meant for Research and Development Generation of Sectoral Vital Statistics.

I have requested that:-

(i) The authority for the virement of the total sum of ₦25,000,000.00 (Twenty-five million naira) from one vote to the other during the year should be produced.

(ii) The need to sponsor the festival by the Ministry should be explained.

(iii) Details and particulars of the expenditure totaling ₦25,000,000.00 (Twenty-five million naira) should be submitted to me for verification, otherwise, the amount should be paid back to the treasury, furnishing the particulars of refund for my verification.

(iv) The Director of Finance and Accounts should be reprimanded for his failure to adhere to extant Financial Regulations and circulars.

(k) Personal Advances totaling ₦276,722,643.50 (Two hundred and seventy-six million, seven hundred and twenty-two thousand, six hundred and forty-three naira, fifty kobo) granted to 11 (Eleven) members of staff of the Ministry between May and

December, 2013 to enable them render some services or execute certain projects, were not retired even at the time of audit inspection in May, 2014. Eight (8) of them were granted additional advances without retiring the previous ones, whereas the provisions of the Financial Regulations stipulate that “Accounting officers are responsible for ensuring the prompt repayment by installments or otherwise of all the advances approved”. Considering the amounts involved, some of the services might have been rendered or projects executed through the award of contracts after competitive tender procedures or through the issuance of Local Purchase Orders, as required by extant regulations.

The unretired advances totaling ₦276,722,643.50 (Two hundred and seventy-six million, seven hundred and twenty-two thousand, six hundred and forty-three naira, fifty kobo) should be recovered en-bloc from the various officers concerned and evidence of recovery forwarded for verification.

(l) Five (5) payment vouchers for amounts totalling ₦76,156,268.02 (Seventy-six million, one hundred and fifty-six thousand, two hundred and sixty-eight naira, two kobo) raised between April and December, 2013 were not presented for audit examination despite repeated demands for them.

This practice violates Section 85 (2) of the 1999 Constitution of the Federal Republic of Nigeria and equally contravenes Financial Regulation 110 which gave my Office free access to the books of account and the documents relating to these payment vouchers for my examination. Therefore, I can not vouch that the funds disbursed were necessarily, wholly, exclusively and reasonably made for the purpose they were intended.

In view of the above lapses:

(i) The payment vouchers should be produced for my examination.

(ii) Appropriate sanctions should be meted to the Director of Finance and Accounts responsible.

(m) Six (6) payment vouchers with various amounts totaling ₦24,453,500.00 (Twenty-four million, four hundred and fifty-three thousand, five hundred naira) were made in favour of 3 (three) companies for procurement of stores and other essential items.

The expenses were neither supported with cash receipts nor were the items taken on Store charge to confirm that they were actually purchased.

Evidence of actual supply of these items should be produced, failing which the total sum of ₦24,453,500.00 (Twenty-four million, four hundred and fifty-three thousand, five hundred naira) should be recovered from the contractors and evidence of recovery forwarded for audit verification.

The response of the Permanent Secretary to all the issues raised is still being awaited.

FEDERAL MINISTRY OF YOUTH DEVELOPMENT

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

(a) Eighty-nine (89) Capital payment vouchers for amounts totalling ₦490,111,360.51 (Four hundred and ninety million, one hundred and eleven thousand, three hundred and sixty naira, fifty-one kobo) were not presented for audit examination, despite repeated demands for them. This practice violates Section 85 (2) of the 1999 Constitution of the Federal Republic of Nigeria and also contravenes Financial Regulation 110 which gave my Office free access to the books of account and other documents relating to those accounts.

In the absence of these payment vouchers, I find it difficult to accept these payments as legitimate charges against public funds.

Consequently, the total sum of ₦490,111,360.51 (Four hundred and ninety million, one hundred and eleven thousand, three hundred and sixty naira, fifty-one kobo) should be recovered from the payees and the recovery particulars forwarded for audit verification.

(b) The sum of ₦3,840,000.00 (Three million, eight hundred and forty thousand naira) was paid to an officer as cash advance on a payment voucher dated 18/4/2013 for organizing a one-day seminar, 'Discourse on Future of the Nigeria Service in Nigeria'.

The first memo attached to the voucher written by the Permanent Secretary, Federal Ministry of Youth Development to the Head of Civil Service requesting for the approval of ₦7,999,845.00 (Seven million, nine hundred and ninety-nine thousand, eight hundred and forty-five naira) to host the seminar revealed that the seminar was organized by the Head of Service. No documentary evidence was produced to show that the Head of Service solicited for financial assistance. The second memo attached written by the Financial Accountant to the Permanent Secretary, Ministry of Youth Development also disclosed that the ₦3,840,000.00 (Three million, eight hundred and forty thousand naira) paid to the officer was an additional fund to argument the first amount of ₦7,999,845.00 (Seven million, nine hundred and ninety-nine thousand, eight hundred and forty-five naira) earlier released.

In view of the fact that there was no evidence to show that the Head of Civil Service solicited for financial assistance from the Federal Ministry of Youth Development, the total sum of ₦11,839,845.00 (Eleven million, eight hundred and thirty-nine thousand, eight hundred and forty-five naira) purportedly spent should be recovered and particulars forwarded for audit verification.

(c) The sum of ₦18,046,000.00 (Eighteen million, forty-six thousand naira) was paid on a payment voucher dated 4/6/2013 to an officer for the printing of annual report of the activities of the ministry for 2012 on Youth Empowerment Programme (YEP).

In addition, it was stated on the memo attached to the payment voucher that ₦13,996,000.00 (Thirteen million, nine hundred and ninety-six thousand naira) was spent on the production/printing of 5,300 (Five thousand three hundred) copies of the annual report, leaving a balance of ₦4,050,000.00 (Four million, fifty thousand naira) paid as honoraria to the Chairman and members of the committee.

The 5,300 copies of annual report purportedly claimed to have been printed, were not taken on charge in the store and no Store Receipt Voucher was produced to confirm receipt of the items, contrary to Financial Regulation 2402(i) which stipulates that "On all payment vouchers for the purchase of stores, except as provided in sub-section (ii) of this regulation, the store keeper must certify that the stores have been received and taken on charge in the Stores Ledger quoting the stores receipt voucher number and attaching the original copy of the Store Receipt Voucher the original L.P.O." The reports were not seen physically in the store and there was no evidence that they were issued out or distributed.

Furthermore, there was no acknowledgement of receipt for the total sum of ₦4,050,000.00 (Four million, fifty thousand naira) purportedly spent on honoraria. As this expenditure could not be accepted as legitimate charges against public funds, the amount should be recovered and the recovery particulars forwarded for audit verification.

(d) A total sum of ₦29,126,600.00 (Twenty-nine million, one hundred and twenty-six thousand, six hundred naira) granted as cash advance to officers from the Overhead Costs vote between January and December, 2013 to execute some services were yet to be retired as at the time of writing this report in June, 2014.

In view of the above therefore, the unretired advance of ₦29,126,600.00 (Twenty-nine million, one hundred and twenty-six thousand, six hundred naira) could not be accepted as legitimate charges against public funds because the genuineness of purpose for which the funds were granted are doubtful. The sum of ₦29,126,600.00 (Twenty-nine million, one hundred and twenty-six thousand, six hundred naira) should be recovered from these staff.

(e) Contracts totalling ₦1,403,608,765.04 (One billion, four hundred and three million, six hundred and eight thousand seven hundred and sixty-five naira, four kobo) were awarded but tax deduction totalling ₦129,062,123.55 (One hundred and twenty-nine million, sixty-two thousand, one hundred and twenty-three naira, fifty-five kobo) comprising Withholding Tax of ₦82,292,604.81 (Eighty-two million, two hundred and ninety-two thousand, six hundred and four naira, eighty-one kobo) and Value Added Tax of ₦46,769,518.74 (Forty-six million, seven hundred and sixty-nine thousand, five hundred and eighteen naira, seventy-four kobo) were yet to be remitted to the FIRS.

The provisions of Financial Regulation 234(i) states that "Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to the Federal Inland Revenue Service by any Ministry/Extra-Ministerial Department shall be recovered from the

Statutory Allocations of the defaulting Ministry/Extra-Ministerial office and other Arms of Government".

The unremitted tax deductions of ₦129,062,123.55 (One hundred and twenty-nine million, sixty-two thousand, one hundred and twenty-three naira, fifty-five kobo) should be remitted to the Federal Inland Revenue Service and receipts for the remittance forwarded for audit verification.

(f) The sum of ₦5,000,000.00 (Five million naira) was paid on 23/3/2013 to an officer for the maintenance of cash float in the Ministry. The maintenance of cash float by the Ministry is a clear violation of the cashless policy of the Federal Government, since there is no provision for such in Government Regulations.

In view of this anomaly, the Permanent Secretary has been requested to comment and provide the financial authority for making such provision, as well as account for the utilization of the ₦5,000,000.00 (Five million naira). Failure which the amount should be paid back to chest.

(g) The sum of ₦5,460,000.00 (Five million, four hundred and sixty thousand naira) meant for the upkeep of Youth Development Centres and Zonal Offices of Federal Ministry of Youth Development was paid into the personal accounts of the principals and coordinators of the various centers on a payment voucher dated 28/10/2013 instead of the Youth Development Centres' accounts and Zonal offices' accounts through AIE (Authority to Incur Expenditure). This is contrary to Financial Regulation 813 which states that personal money will in no circumstances be paid into a bank account, nor shall any public money be paid into a private bank account. An officer who pays public money into a private account is deemed to have done so with fraudulent intention". No documentary evidence was produced to confirm that this money was used for what it was meant for.

All the issues raised were communicated to the Permanent Secretary in my Audit Inspection Report Ref. No. OAuGF/AIR/FMYD/2013/1 dated 28th July, 2014 and his response is being awaited.

FEDERAL MINISTRY OF FINANCE

5.05 At the Federal Ministry of Finance Abuja, it was observed that:-

(a) Several items such as Table set, Complete set of HP Color Printer, Toner Cartridges, HP 05A Toner, Stationeries, Electrical materials etc valued at ₦24,973,990.00 (Twenty-four million, nine hundred and seventy-three thousand, nine hundred and ninety naira) allegedly purchased by various officers of the ministry during the period under review were not taken on store charge contrary to the Financial Regulation 2402 which states 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 Store Receipt Voucher number and attaching the original copy of the Stores Receipt Voucher to the original LPO".

In view of this, I find it difficult to certify that the items were actually purchased. Therefore the expenditure incurred cannot be accepted as a proper and legitimate charge against public funds.

The officers involved should produce Store Receipt Vouchers and Store Issue Vouchers showing that the items were received and issued out from the store, otherwise the sum of ₦24,973,990.00 (Twenty-four million, nine hundred and seventy-three thousand, nine hundred and ninety naira) should be recovered from them and recovery particulars forwarded for audit verification.

(b) Examination of 6 (six) payment vouchers revealed that amounts totalling ₦25,326,000.00 (Twenty-five million, three hundred and twenty-six thousand naira) were paid to some staff of the Ministry in July, 2013 for committee assignments without necessary supporting documents to authenticate the payments. This is contrary to Financial Regulation 603. These payments cannot be accepted as valid charges against public funds.

These payments should be accounted for in detail with supporting documents produced otherwise, the sum of ₦25,326,000.00 (Twenty-five million, three hundred and twenty-six thousand naira) so spent should be recovered from the officers, forwarding recovery particulars for verification.

(c) A total sum of ₦7,460,037.00 (Seven million, four hundred and sixty thousand, thirty-seven naira) was paid to various media houses between June and July, 2013 without attaching evidence of publication contrary to Financial Regulation 603 which emphasized that all vouchers should invariably be supported by relevant documents.

Evidence of these publications should be furnished to me for verification or in alternative the total amount of ₦7,460,037.00 (Seven million, four hundred and sixty thousand and thirty-seven naira) involved should be refunded to treasury. The recovery particulars should be forwarded for audit verification.

(d) Examination of payment vouchers for the period under review revealed that a total sum of ₦36,057,790.00 (Thirty-six million, fifty-seven thousand, seven hundred and ninety naira) was paid to some staff of the Ministry between May and June, 2013 as cash advances for servicing various meetings.

Audit investigation revealed that requests and frequency of the meetings were high with huge sums of money expended within 2 (two) months. This if not controlled may lead to mismanagement of public fund. Moreover, the advances were yet to be retired as at the time of writing this report in May, 2014. The advances should have been retired immediately after the meetings.

The Permanent Secretary has been asked to furnish me with the formal correspondence informing these meetings and the list of attendance, to authenticate

this payment. Also, detailed retirement particulars should be forwarded to me for verification. Otherwise, this expenditure would not be taken as a legitimate charge against public funds and should be refunded.

(e) A company was engaged and paid the sum of ₦4,350,000.00 (Four million, three hundred and fifty thousand naira) on 25th July 2013, through a payment voucher dated 25th July, 2013 to assist the Ministry to source for funds and other assistance from donor agencies and international organizations. Details of the outcome of this effort was not made available despite repeated demands.

The Permanent Secretary has been requested to furnish me with information regarding:-

(i) How much funds the Consultant has sourced and from which donor agencies?

(ii) To what account were the sourced funds deposited?

(iii) Who are the signatories and managers of the Account?

(iv) The use of the sourced funds.

His response is being awaited.

(f) Likewise, the sums of ₦4,890,000.00 (Four million, eight hundred and ninety thousand naira) and ₦4,870,000.00 (Four million, eight hundred and seventy thousand naira) were paid on two payment vouchers dated 2/8/2013 and 24/7/2013 respectively to two companies, to train the ministry's staff on sourcing of funds and the manpower sufficient to meet the needs of the country's economy.

Examination of these payment vouchers revealed the following lapses:-

(i) The date and venue of the training was not stated. Also the list of participants was not attached to the payment vouchers.

(ii) No evidence to show that the training took place.

(iii) No beneficiaries' acknowledgement of money paid.

(iv) No evidence produced to show that the staffs were trained.

On account of these lapses, it is presumed that the payments were not actually made and the sum of ₦9,760,000.00 (Nine million, seven hundred and sixty thousand naira) should therefore be recovered from the 2 (two) companies, forwarding recovery particulars for verification.

(g) A total sum of ₦24,067,000.00 (Twenty-four million, sixty-seven thousand naira) was paid to a company in July, 2013 for servicing 5 (five) heavy duty generators for the ministry.

The following anomalies were observed:-

(i) According to the agreement, the contractor was supposed to submit a bank guarantee for the contract sum of ₦48,134,000.00 (Forty-eight million, one hundred and thirty-four thousand naira) at the initial stage of the contract. This was not done.

(ii) The contract sum was to be made in two equal installments instead, it was split and payments were made to the contractor on a monthly basis. This should be explained.

(iii) Due to regular supply of power from PHCN, these generators were not in high use, as such a monthly expenses of ₦4,011,166.67 (Four million, eleven thousand, one hundred and sixty-six naira, sixty-seven kobo) is not justified. In addition, staff of Maintenance Unit still collect advances for one repair or the other on the generators.

(iv) Evidence of receipts/credit notes showing payments of Withholding tax of ₦1,203,350.00 (One million, two hundred and three thousand, three hundred and fifty naira) and VAT of ₦1,203,350.00 (One million, two hundred and three thousand, three hundred and fifty naira), all totaling ₦2,406,700.00 (Two million, four hundred and six thousand, seven hundred naira) was not presented for audit.

Therefore the contractor should be asked to produce Bank Guarantee obtained from a reputable bank for record purpose and audit verification. Also, the retainership for servicing of the ministry's generators should be made open to allow for competition and competitive pricing from other vendors. Finally, evidence of tax remittance of the total sum of ₦2,406,700.00 (Two million, four hundred and six thousand, seven hundred naira) paid to FIRS should be forwarded for verification.

The irregularities have been brought to the attention of the Permanent Secretary whose response is still being awaited.

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

5.06 *Federal Pay Office, Port-Harcourt, Rivers State*

During the audit inspection of the Federal Pay Office, Port-Harcourt, Rivers State, it was observed that:-

(a) The Pay Office did not maintain a Plant and Equipment Register for her fixed assets at the point of taken the inventory of the furniture and equipment. This portrays a poor internal control system and could lead to loss of government property. Furthermore, the office inventory boards were not updated with the new items purchased, including ten (10) new desktop computers issued to the office from Abuja. The lack of Plant and Equipment Register is a contravention of Financial Regulation 2122 which requires that "In addition to Stores Ledgers, inventories of

non-expendable stores in use such as office furniture, camp equipments, tolls, machinery, etc shall be maintained by each officer to whom such property has been issued". In view of this, a Plant and Equipment Register should be opened urgently to record all items purchased while the Inventory Boards should be updated.

(b) The examination of paid copy vouchers revealed that three payment vouchers with amounts totalling ₦1,283,035.00 (One million, two hundred and eighty-three thousand, thirty-five naira) were paid without vital supporting documents. This contravenes Financial Regulation 603(i) which requires that "All vouchers shall contains 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 sheet, etc". Therefore, the expenditures on them cannot be accepted as legitimate and proper charges against public funds and should be recovered from the payees, forwarding recovery particulars to me for verification.

The Accountant-General of the Federation has been notified of the issue raised through my Audit Inspection Report ref. OAuGF/PH/FPO/INSP/VOL.II/21 dated August, 2013 and his response is being awaited.

BUDGET OFFICE OF THE FEDERATION

5.07 At the Budget Office of the Federation, it was observed that a total sum of ₦5,166,000.00 (Five million, one hundred and sixty-six thousand naira) was paid vide two payment vouchers on 7th November, 2013 in favour of 2 (two) resource persons for MS-excel training for staff of the Budget Office of the Federation.

It was however observed that:-

(i) The contract was deliberately split into two in order to circumvent the expenditure approval threshold as stated in Circular Ref. SGFOP/I/S.3/VIII/57 of 11th March, 2009.

(ii) Vital supporting documents such as letter of Award, and Quotations for the service were not presented for audit examination.

The Permanent Secretary has been asked to produce the vital supporting documents which include the letter of award, quotations and list of staff trained, for audit examination as well as explain why the contract was split in contravention of the approval threshold of Accounting officers.

(b) For the financial year 2013, 198 contracts were awarded and executed. Payments were duly made and amounts totalling ₦26,491,287.97 (Twenty-six million, four hundred and ninety-one thousand, two hundred and eighty-seven naira, ninety-seven kobo) were deducted as WHT and VAT on the contracts.

However, there was no evidence that this amount had been remitted to the Federal Inland Revenue Services. The Permanent Secretary has been requested to produce the evidence of remittance to the FIRS. His response is still been awaited.

(c) As at the time of writing this report in March, 2014, a total sum of ₦10,361,800.00 (Ten million, three hundred and sixty-one thousand, eight hundred naira) granted as Cash Advances to members of staff remained unretired, contrary to Financial Regulation 1405 which states that "Accounting officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise".

The Permanent Secretary has been communicated to recover the total sum of ₦10,361,800.00 (Ten million, three hundred and sixty-one thousand, eight hundred naira) from the defaulting officers and forward the recovery particulars for audit verification.

(e) During the audit examination of the 2013 Recurrent Accounts, 28 payment vouchers for amounts totalling ₦16,155,592.52 (Sixteen million, one hundred and fifty-five thousand, five hundred and ninety-two naira, fifty-two kobo) were not produced for audit examination. It is therefore difficult to certify the expenditure as legitimate charges against public funds.

The Permanent Secretary has been asked to kindly release the payment vouchers for examination and his response is being awaited.

FEDERAL MINISTRY OF INFORMATION

5.08 At the Federal Ministry of Information, Abuja, it was observed that:-

(a) A sum of ₦4,653,000.00 (Four million, six hundred and fifty-three thousand naira) was paid to a staff of the ministry on a payment voucher dated June as 2 year's rent for 4 (four) Federal Information Centers namely:- Lafia, Birnin-Kebbi, Gusau and Gombe. The rent as stated in the payment voucher indicated that they were for two years in each case, whereas the tenancy agreement in the case of FIC Gombe which was dated 30th October, 2012 covered a period of one year only from November 1st, 2012 to 31st October, 2013.

A scrutiny of the voucher revealed that there was no evidence to confirm that the rent was paid and no acknowledgement from the purported beneficiaries was produced. This suggests that the fund was diverted for other purpose(s) or that the fund was not used at all.

In view of the above lapses, the expenditure of ₦4,653,000.00 (Four million, six hundred and fifty-three thousand naira) can not be accepted as a legitimate charge against public funds and should be recovered, forwarding recovery particulars for verification.

(b) A sum of ₦1,000,000.00 (One million naira) was observed to have been donated to Organization of Nigeria Conversation Forum in Atlanta, USA, vide a payment voucher dated 18th July, 2013 in favour of a staff. However, there was no evidence that the said donation reached the beneficiary as there was no acknowledgement from the assisted body. Besides, the payment should have been made directly to the organization and not through a staff in cash.

The expenditure cannot be accepted as a legitimate charge against public funds. The sum of ₦1,000,000.00 (One million naira) should therefore be recovered from the officer and evidence of recovery forwarded for audit verification.

(c) The sum of ₦1,500,000.00 (One million, five hundred thousand naira) was paid on 12th September, 2013 to a staff of a ministry to place 14 articles in selected Newspapers at the rate of ₦100,000.00 (One hundred thousand naira) per article, whereas, only 4 articles were placed in the Daily Trust of 23rd May, 6th and 20th June and 1st August, 2013. There was no evidence that the remaining 11 articles were placed in any Newspaper. The sum o ₦1,100,000.00 (One million, one hundred thousand naira) representing the cost of the remaining articles should be paid back with evidence forwarded to my Office for verification.

(d) The sum of ₦1,800,000.00 (One million, eight hundred thousand naira) (net of tax) was paid to a company in May, 2013 for Digitalization of 450,000 pictures. No evidence was produced to confirm that the job was executed. Also, the digitalized pictures were not produced for examination during audit inspection.

In view of the above irregularity, the expenditure cannot be accepted as a proper charge against public funds. The sum of ₦1,800,000.00 (One million, eight hundred thousand naira) should therefore be recovered from the officer and evidence of recovery forwarded for audit verification.

All the issues have been communicated to the Permanent Secretary, Federal Ministry of Information in my Audit Inspection Report No. OAuGF/FMI/10/13 dated 22nd May, 2014. His response is still being awaited.

FEDERAL MINISTRY OF COMMUNICATION TECHNOLOGY

5.09 During the audit inspection of the accounting books and records kept at the International Radio Monitoring Stations (IRMS) of the Federal Ministry of Communication Technology, Ogoja, Cross River State and Ipaja, Lagos State, it was observed that:-

(a) A company was paid a total sum of ₦59,800,000.00 (Fifty-nine million, eight hundred thousand naira) on 2 (two) payment vouches dated 22nd November and 21st December, 2012 for the sums of ₦8,970,000.00 (Eight million, nine hundred and seventy thousand naira) and ₦50,830,000.00 (Fifty million, eight hundred and thirty thousand naira) respectively for the supply and installation of Solar Power System for supply of Electricity to offices, street and security lights at IRMS, Ogoja.

Audit inspection of the project revealed the following:-

(i) One of the Solar Panels pulled out of circuit after falling down during a heavy rainfall. The contractor had been duly informed by the Chief of Operations at IRMS, Ogoja who certified the completion of the work.

(ii) Five (5) numbers Solar Street Light stands installed in the premises of IRMS, Ogoja were not working. Solar Panels are expected to last for many years if the work is properly done.

The contractor did a poor, shoddy work. It appears that the contractor is incompetent and in experienced in the handling of this type of work.

(iii) The agreement for the contract made no provision for Retention Fee. This amount would have enabled the Office to repair the damages to the Solar Panels and its stands which occurred a few months after its supply and installation.

The Permanent Secretary has been asked to recall the contractor to rectify the damages to the Solar Panel Street Light and its stands, within 42 days of receiving my report failing which the provisions of Financial Regulation 3105 which states that the officers that certified the job for payment shall be demoted in rank while the contractor is blacklisted and reported to the Economic and Financial Crimes Commission for prosecution, should be invoked. His response is still been awaited.

(b) As at the time of the audit inspection of the IRMS, Ogoja in June 2013, it was observed that the security of Federal Government investments worth hundreds of millions of naira was seriously jeopardized, as a result of the following:-

(i) Power Holding Company of Nigeria (PHCN) had disconnected the Station from the National Grid due to irregular payment of electricity bills. These bills include both the main offices and the government quarters within the complex.

(ii) One of the Solar Panels that was just installed pulled out of circuit after being damaged during a heavy rain fall. This left the whole complex in darkness as the supply and installation contract awarded a company for a total sum of ₦59,800,000.00 (Fifty-nine million, eight hundred thousand naira) has not given value-for-the money expended.

(iii) A legionnaire, who died in May, 2013 had not been replaced, thereby bringing stress to the remaining Legionnaires. This is further compounded by lack of adequate working materials.

These issues should be addressed.

(c) A supply and installation contract was awarded to a company in Abuja for the sum of ₦54,728,000.00 (Fifty-four million, seven hundred and twenty-eight thousand naira) and was paid on a payment voucher dated 21st December, 2012 to supply and

install Solar Power System for supply of Electricity to Offices, Streets and Security Lights at IRMS Ipaja, Lagos.

However, it was observed that 2 (two) out of 7 (seven) components of the contract award as shown below, were not fully supplied and installed despite the fact that completion certificate had been issued and full payment made.

S/N	DESCRIPTION	CONTRACT AWARD QTY	CONTRACT PERFOR MANCE QTY	UNIT PRICE ₦	CONTRACT COST ₦	CONTRACT PERFORMED ₦	DIFFERENCE ₦
1.	212V/165AH DEEP CYCLE EXIDE BATTERIES	144	96	90,000	12,960,000	8,640,000.00	4,320,000.00
2.	12V/60W LED-BASED PSC SOLAR STREET LIGHT	21	15 OUT OF WHICH IS NOT WORKING	380,000	7,980,000	5,700,000.00	2,280,000.00
					₦20,940,000	**₦14,340.000.00**	**₦6,6000,000.00**

The Permanent Secretary has been asked to ensure that the officer who issued the job completion certificate on the premise of which full payment was made to the contractor. The contractor should refund the total sum of ₦6,600,000.00 (Six million, six hundred thousand naira) for the items not supplied and installed, failing which the provision of Financial Regulation 3015 should be applied.

(d) Five (5) out of the 15 (fifteen) Solar Street Lights installed at the station by the same contractor costing ₦1,900,000.00 (One million, nine hundred thousand naira) at ₦380,000 per unit was not functioning as at the time of audit inspection even though the job was certified and fully paid. The officer who issued the job completion certificate with which full payment was made should be held liable.

The response of the Permanent Secretary, Federal Ministry of Communication Technology to all the issues which were communicated through my letter dated 2nd July, 2014 and referenced OAuGF/AIR/FMCT/VOL.1/13 is still being expected.

NIGERIA POSTAL SERVICES

5.10 At the Nigeria Postal Service, Abuja, it was observed that 32 (thirty-two) Territories and ventures generated a total sum of ₦194,971,827.21 (One hundred and ninety-four million, nine hundred and seventy-one thousand, eight hundred and twenty-seven naira twenty-one kobo) and ₦10,672,100.00)Ten million, six hundred and seventy-two thousand, one hundred naira) respectively, all totalling ₦205,643,927.21 (Two hundred and five million, six hundred and forty-three thousand, nine hundred and twenty-seven naira, twenty-one kobo).

However, analysis of revenue purportedly receipted through transfers to the corporate headquarters, Abuja stood at ₦214,782,272.00 (Two hundred and fourteen million, seven hundred and eighty-two thousand, two hundred and seventy-two naira) when compared with the actual collection ₦205,643,972.21–₦214,813,772.00 a shortfall of ₦9,138,344.79 (Nine million, one hundred and thirty-eight thousand, three hundred and forty-four naira seventy-nine kobo) was observed in breach of Financial Regulation 217 which stipulates that "it is the duty of the accounting officer responsible for the collection of revenue or other moneys due to government to ensure that all collections for which he is responsible are correctly and promptly brought to account whether such collections are payable directly to him, or to a sub-accounting officer or through any other channel".

The shortfall of ₦9,138,344.79 (Nine million, one hundred and thirty-eight thousand, three hundred and forty-four naira seventy-nine kobo) revenue for the month of January, 2013 should be recovered forwarding recovery particulars for verification.

(b) During a recent audit examination of recurrent expenditure returns of NIPOST Headquarters, Abuja for the month of December, 2012, Lagos Island Territory expended a total sum of ₦95,531,691.70 (Ninety-five million, five hundred and thirty-one thousand, six hundred and ninety-one naira, seventy kobo) on its recurrent account between January and December, 2012. When compared with Federal Government of Nigeria Appropriation of ₦51,551,785.00 (Fifty-one million, five hundred and fifty-one thousand, seven hundred and eighty-five naira), an over-expenditure of (₦95,531,691.70 – ₦51,551,785.00) = ₦43,979,906.70 (Forty-three million, nine hundred and seventy-nine thousand, nine hundred and six naira, seventy kobo) was observed which constituted a fundamental breach of the 2012 Appropriation Act and Financial Regulation 419 which stipulates that "Officers controlling votes and officers acting under their instructions shall arrange as far as it is practicable to spread expenditure evenly over the year. Officers controlling votes are solely liable for unauthorized expenditure in excess of the sum allocated".

The Postmaster-General should comment and produce the National Assembly's approval of the over-expenditure of ₦43,979,906.70 (Forty-three million, nine hundred and seventy-nine thousand, nine hundred and six naira seventy kobo) incurred on the recurrent expenditure of the organization and furnish the particulars of the Appropriation for verification, otherwise, it would be difficult to accept the excess expenditure as a proper charge against public funds.

(c) During the audit inspection of Bulk Post Venture in Lagos, it was observed that the Venture vired the sum of ₦3,553,000.00 (Three million, five hundred and fifty-three thousand naira) without authority from the Recurrent Account meant for commissions and discounts to Entertainment and Hospitality vote vide letter Ref. NIP/F&I/BDG/001/VOL.11 dated 30th November, 2012 in circumvention of Financial Regulation 309 which stipulates that "A Virement Warrant shall be issued when as a result of circumstances which could not have been foreseen when the estimates were being compiled, additional provision is required under a particular sub-head (or a new sub-head is required) while at the same time, equivalent saving can be made

under another sub-head of the same head. Virement warrants shall be issued on the approval of the virement by the National Assembly.

The Postmaster-General is requested to provide the authority for this expenditure, otherwise the amount should be paid back to treasury furnishing the particulars of refund for verification.

The Accounting officer did not reply to my observations dated 25th April, 2014 and Ref. OAuGF/MIN/SAD.VI/NIPOST/2013/02 and has thus violated Financial Regulations 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

The Postmaster-General has been communicated with all the issues through my Audit Inspection Report Ref. No. OAuGF/MIN/SAD.VI/NIPOST/2013/01 dated 19th May, 2013. His response is still being expected.

Nigeria Postal Services, Territorial Headquarters, Port-Harcourt, Rivers State

5.11 During the audit inspection of the Nigeria Postal Territorial Headquarters, Port-Harcourt, it was observed that a Build, Operate and Transfer (BOT) contract for the construction of 2 (two) blocks of 60 (sixty) lock-up shops was awarded to a contractor on 29th January, 2006 and the construction site was handed over to the contractor on 1st July, 2006 with the mandate to complete the contract within six months from the date of handover of site. Seven (7) years after the date of hand over of the site to contractor, the building project is yet to be fully completed. It was discovered at the time of physical inspection of the projects in April, 2013 that the contractor had abandoned the project. Furthermore, no correspondence was produced to show that the contractor's attention has been drawn to the contract terms and the breach.

The Postmaster-General has been informed of this issue through my Audit Inspection Report Reference OAGF/PH/FMC/63 dated 19th November, 2013. His response is being awaited.

MINISTRY OF INTERIOR

5.12 The audit examination of accounts and records kept at the Ministry of Interior, Abuja, revealed that:-

(a) A company was paid ₦4,584,000.00 (Four million, five hundred and eighty-four thousand naira) on a payment voucher dated 29th November, 2012 for the replacement of Underground Electrical Cable in the Ministry.

Examination of the payment voucher revealed the following:

(i) Letter of award was dated 2nd November, 2012

(ii) The Permanent Secretary approved the proposal on the 22nd November, 2012.

(iii) Payment was made on 23rd November, 2012

(iv) Payment voucher was raised on 29th November, 2012.

Further verification revealed that the job was not done as there were no new cable laid and no freshly dug ground. The replaced cable was also not seen.

(b) Likewise, another company was paid ₦2,656,570.00 (Two million, six hundred and fifty-six thousand, five hundred and seventy naira) on a payment voucher dated 5th March, 2013 for the replacement of Amoured Cable to 33 (thirty-three) KVA line. Audit verification revealed that the purported replacement was not actually done as there is no freshly dug soil. The burnt cable was equally not seen.

The total sum of ₦7,240,570.00 (Seven million, two hundred and forty thousand, five hundred and seventy naira) paid to the "Contractors" should be recovered as the contracts were questionable and there was nothing to show for the huge amount spent on these transactions.

(c) An officer was paid a total sum of ₦1,420,000.00 (One million, four hundred and twenty thousand naira) on 2 (two) payment vouchers dated 7th May, 2013 for the sum of ₦800,000.00 (Eight hundred thousand naira) and 10th April, 2013 for the sum of ₦620,000.00 (Six hundred and twenty thousand naira).

Both payments were for transportation of Media Correspondents invited to cover the launching of the citizenship business automation and commissioning of the Tier 3+Data Centre on Monday 18th March, 2013.

This is a questionable claim as the names of the Media Personnel that were allegedly paid are virtually the same on both lists with unverified signatures.

In view of the above irregularity, the expenditure cannot be accepted as a legitimate charge against public funds and should be recovered from the officer, forwarding recovery particulars for verification.

(d) Personal Advances granted between January and December, 2013 totalling ₦60,157,692.27 (Sixty million, one hundred and fifty-seven thousand, six hundred and ninety-two naira, twenty-seven kobo) were yet to be retired as at the time of writing this report in June, 2014, contrary to Financial Regulation 1405 which states that "Accounting officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise". It can therefore be concluded that the reasons for granting the advances have not been met.

In view of this irregularity, the unretired advances totalling ₦60,157,692.27 (Sixty million, one hundred and fifty-seven thousand, six hundred and ninety-two naira, twenty-seven kobo) should be recovered en-bloc and evidence of recovery forwarded for verification.

The Accounting officer did not respond to my observations and has therefore violated Financial Regulations 3101 which states that “Accounting officer who fails to give satisfactory explanations to audit queries within the stipulated time as indicted in the provisions of this Chapter (Chapter 31) of the Regulations shall be sanctioned accordingly as provided for in this chapter”.

FEDERAL MINISTRY OF LABOUR, EMPLOYMENT AND PRODUCTIVITY

5.13 At the Federal Ministry of Labour, Employment and Productivity, Abuja, it was observed that:-

(a) The sum of ₦3,457,121.00 (Three million, four hundred and fifty-seven thousand, one hundred and twenty-one naira) meant for Overhead cost for various State offices was paid into an individual account on a payment voucher dated May, 2013. This is a clear violation of Financial Regulation 713 which says that “Personal money shall in no circumstances be paid into a government bank account, nor shall any public money be paid into a private bank account. An officer who pays public money into a private account is deemed to have done so with fraudulent intention”.

The Permanent Secretary has been asked to explain this irregularity and recover the sum of ₦3,457,121.00 (Three million, four hundred and fifty-seven thousand, one hundred and twenty-one naira) from the officer, forwarding recovery particulars for verification.

(b) Personal Advances amounting to ₦58,918,550.00 (Fifty-eight million, nine hundred and eighteen thousand, five hundred and fifty naira) granted to 25 (twenty-five) officers of the ministry for various services during the year under review were yet to be retired as at the time of writing this report in May, 2014. This is against Financial Regulation 1405 which says that “Accounting officers are responsible for ensuring the prompt payment of all advances by instalment or otherwise”.

The Permanent Secretary has been asked to ensure that the unretired advances totalling ₦58,918,550.00 (Fifty-eight million, nine hundred and eighteen thousand, five hundred and fifty naira) are recovered en-bloc from the various officers concerned and evidence of recovery forwarded for verification.

FEDERAL MINISTRY OF WATER RESOURCES

5.14 At the Federal Ministry of Water Resources, Abuja, it was observed that:-

(a) In the 2013 Appropriation, a total sum of ₦473,000,000.00 (Four hundred and seventy-three million naira) was approved as Federal Government of Nigeria counterpart fund for 7 (seven) donor funded water supply and sanitation projects. Of

this amount, a total sum of ₦30,000,000.00 (Thirty million naira) was earmarked as counterpart fund for the African Ministers Council on Water (AMCOW).

However, during the examination of payment vouchers, it was observed that only ₦19,644,429.63 (Nineteen million, six hundred and forty-four thousand, four hundred and twenty-nine naira, sixty-three kobo) was released on a payment voucher dated 17th June, 2013 even though approval was given for the release of the full amount. This leaves an outstanding balance of ₦10,358,570.37 (Ten million, three hundred and fifty-eight thousand, five hundred and seventy naira, thirty-seven kobo). The outstanding balance of ₦10,358,570.37 for the AMCOW counterpart fund should be released forthwith and my Office informed.

(b) A contract for the supply of 4 (four) Toyota Hilux Pick up vans was awarded to a company at a total cost of ₦20,400,000.00 (Twenty million, four hundred thousand naira). This award was made on award letter Ref. No. FMWR/PD/S/181/SUB.8/124/5 dated 15th December, 2011. The award was sanctioned by the Ministerial Tenders Board (MTB) meeting held on Friday December 8th 2011. There was no acceptance letter from the company for the offer. On 18th January 2012, a letter of Domiciliation was forwarded to the Permanent Secretary informing him that the company had transferred the award to another company to undertake the supply at a cost of ₦20,600,000.00 (Twenty million, six hundred thousand naira) only. The company which the supply was transferred to was neither among the three companies that bided for the contract nor a subsidiary of the company that won the bid. No approval for the increase of the supply cost by ₦200,000.00 was sought from the Ministerial Tenders Board. The payment of the contract sum of ₦20,600,000.00 (Twenty million, six hundred thousand naira) was effected on two payment vouchers dated 3rd February, 2011.

The Departmental numbers of the two payment vouchers were for year 2011 but both payment vouchers were dated 2012. Also 5% VAT and WHT taxes totalling ₦2,060,000.00 (Two million, sixty thousand naira) were not deducted from the total contract sum.

In view of these irregularities:-

(i) The additional ₦200,000.00 (Two hundred thousand naira) contract sum not approved by the Ministerial Tender Board should be recovered from the contractor who received the payment or the Director of Finance who made the payments.

(ii) The Value Added Tax (VAT) and Withholding Tax (WHT) taxes totalling ₦2,060,000.00 (Two million, sixty thousand naira) only not deducted from the contract sum should be recovered from the contractor, furnishing recovery particulars for verification.

5.15 At the Upper Benue River Basin Development Authority, Yola, Adamawa State, it was observed that:-

(a) A total amount of ₦83,356,905.25 (Eighty-three million, three hundred and fifty-six thousand, nine hundred and five naira, twenty-five kobo) was collected as

Internally Generated Revenue (IGR) for the period January to December, 2012. Of this amount, ₦20,839,226.31 (Twenty million, eight hundred and thirty-nine thousand, two hundred and twenty-six naira, thirty-one kobo) ought to have been paid to the Federal Government as its share of 25% of Internally Generated Revenue. This is in line with the provision of Treasury Circular with Ref. No. 130/RVE/12235/259/VII/201 dated 11th November, 2011 on revenue, expenditure and Internally Generated Revenue (IGR) remittance to the Consolidated Revenue Fund (CRF). It was however, observed that only ₦19,345,727.26 (Nineteen million, three hundred and forty-five thousand, seven hundred and twenty-seven naira, twenty-six kobo) was remitted out of the total amount generated.

This leaves an outstanding balance of ₦1,493,499.05 (One million, four hundred and ninety-three thousand, four hundred and ninety-nine naira, five kobo) to be remitted to make up the full amount of ₦20,839,226.31 (Twenty million, eight hundred and thirty-nine thousand, two hundred and twenty-six naira, thirty-one kobo) which is 25% of the amount generated for 2012.

The outstanding balance of ₦1,493,499.05 (One million, four hundred and ninety-three thousand, four hundred and ninety-nine naira and five kobo) should be remitted and a treasury receipt obtained and forwarded for verification.

(b) Personal advances totalling ₦4,792,620.00 (Four million, seven hundred and ninety-two thousand, six hundred and twenty naira) granted to 75 (seventy-five) members of staff of the Upper Benue River Basin Development Authority, Yola between January and December, 2012 for various purposes were yet to be retired as at the time of this audit inspection in December, 2013. Some staff were granted additional advances when previous ones were yet to be retired.

The attention of the Accounting officer has been drawn to the provision of Financial Regulation 1420 which states that “it is the responsibility of Accounting officers to ensure that advances granted to officers are fully retired”. Efforts should be intensified at ensuring strict compliance with the provision of this rule. The outstanding advances totalling ₦4,792,620.00 (Four million, seven hundred and ninety-two thousand, six hundred and twenty naira) should be recovered from the officers concerned forwarding recovery particulars for verification.

MINISTRY OF PETROLEUM RESOURCES

5.16 At the Ministry of Petroleum Resources, Abuja, it was observed that:-

(a) The Ministry of Petroleum Resources (MPR) did not release some of the books of accounts and records for 2013, which were required to carry out my statutory mandate, despite my verbal, written request and reminders issued between 13th February and 29th March, 2014 to the Permanent Secretary on the issue. The request proved futile as no response has been received, in gross contravention of Financial Regulation 110 which stipulates that “By virtue of responsibilities and function of Accountant-General and Auditor-General or their representatives, shall at

all reasonable times, have free access to books of account of all Federal Ministries, offices and other arms of government or 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"

The Permanent Secretary has been requested to explain the reasons for non-release of the books and records and also to comply with the request for the release of the documents for audit scrutiny without further delay. His response was not received up to the time of writing this report.

(b) Cash advances amounting to ₦26,036,524.50 (Twenty-six million, thirty-six thousand, five hundred and twenty-four naira, fifty kobo) granted to 23 officers during the accounting period under review to enable them carry out various activities on behalf of the Ministry of Petroleum Resources were yet to be retired as the time of writing this report in May, 2014, contrary to Financial Regulation 1405 which states that: "Accounting officers are responsible for ensuring the prompt repayment of all advance by installment or otherwise" It can therefore be concluded that the reason for granting the advances have not been met.

In view of this irregularity, the unretired advances totaling to ₦26,036,524.50 (Twenty-six million, thirty-six thousand, five hundred and twenty-four naira, fifty kobo) should be recovered en-bloc from the various officers concerned and the evidence of recovery forwarded for verification.

(c) Twelve (12) payment vouchers for amounts totalling ₦31,023,445.00 (Thirty-one million, twenty-three thousand, four hundred and forty-five naira) raised between July and October, 2012 were not presented for examination. This practice violates Section 85 (2) of the 1999 Constitution of the Federal Republic of Nigeria and equally contravenes Financial Regulation 110 which gave my Office free access to the books of account and the documents relating to those accounts. In the absence of these payment vouchers for my examination therefore, I could not vouch that the disbursements were necessarily, wholly, exclusively, and reasonably made for the purpose they were intended.

The Permanent Secretary has been requested to kindly produce the payment vouchers for audit or refund the amount to treasury.

(d) A total sum of ₦103,118,755.50.(One hundred and three million, one hundred and eighteen thousand, seven hundred and fifty-five naira, fifty kobo) was paid on 22 (twenty-two) substitute vouchers between July and October, 2013 for various services carried out in the Ministry, contrary to the provisions of the Financial Regulation 601 which states that: "All payment entries in the cashbook/account shall be vouched for on one of the prescribed treasury forms. Vouchers shall be made out in favor of person or persons to whom the money is actually due. Under no circumstances shall cheque be raised or cash paid for services for which a voucher has not been raised".

The whole transactions are suspicious and can not be accepted as legitimate charges against public funds. The sum of ₦103,118,755.50.(One hundred and three

million, one hundred and eighteen thousand, seven hundred and fifty-five naira, fifty kobo) so paid should be recovered from the officers, furnishing me with recovery particulars for verification.

(e) The sum of ₦29,991,937.50 (Twenty-nine million, nine hundred and ninety-one thousand, nine hundred and thirty seven naira, fifty kobo) was paid to a staff on 9 (Nine) payment vouchers dated 23/7/13 for collation and editing of visual copies,1800 copies of color visual, payment for Television and Radio coverage;1200 copies of color visual; refreshment and entertainment; payment for 400 copies of tapes of tape and honorarium to resource persons and security personnel during the Re-hosting of the Ministerial platform/Mid-term report on Tuesday 23rd July, 2013. A careful scrutiny of the payment vouchers revealed that:-

(i) Approval for the re-hosting of the Ministerial/Midterm report was not produced.

(ii) No request was made nor authorization received before the expenditure was incurred.

(iii) It is strange and unimaginable for an officer to spend a colossal sum of ₦29,991,937,50 before refund is made. The source of the money so spent and his annual income should be explained.

(iv) Samples of the tapes and CDs produced were not seen.

(v) Items printed were not taken on charge in the store before utilization if at all.

In view of the above lapses therefore, the expenditure of the sum of ₦29,991,937.50 (Twenty-nine million, nine hundred and ninety-one thousand, nine hundred and thirty seven naira, fifty kobo) could not be accepted as legitimate charges against public funds.

The sum of ₦29,991,937.50 (Twenty-nine million, nine hundred and ninety-one thousand, nine hundred and thirty-seven naira, fifty kobo) should be recovered from the officer and recovery particulars forwarded to my Office for verification.

(f) The sum of ₦5,000,000.00 (Five million naira) was paid on a payment voucher dated 7th October,2013 to a Solicitor as part payment of legal fees for definition agreement between Minister of Petroleum Resources and a firm.

A careful scrutiny of the payment voucher revealed the following lapses:-

(i) No evidence of arbitration contract agreement was produced.

(ii) No agreement as to the fee was produced.

(iii) The payment voucher was not stamped as stipulated in Financial Regulation 622 which states that; “Immediately after payment is made, paying officer shall stamp the original voucher and all copies, all invoices, warrant or other supporting documents PAID”.

(iv) The payment was made from capital vote instead of legal services without virement approval.

In view of the above anomalies, the sum of ₦5,000,000.00 (Five million naira) should be recovered from the firm and recovery particulars forwarded for verification.

(g) Financial Regulation 2001 states that "the accounting officers shall be responsible for ensuring that there are effective controls in the use of Government vehicles for the purpose, he will ensure that the following records are maintained;

- Vehicles Control Register.
- Requisition/Approval for journey.
- Vehicles log book (Gen.59)
- Vehicles Maintenance Register".

It was observed during the audit of Transport Section, that the Ministry of Petroleum Resources has a fleet of 19 (nineteen) Motor Vehicles without the above records maintained by the Transport officer to ensure adequate control and supervision of the motor vehicles.

The Permanent Secretary has been asked to ensure that these records are maintained by the Transport officer and to inform me accordingly for verification.

(h) The Annual Returns on accident vehicles were not forwarded to my Office during the year under review, contrary to Financial Regulation 2028 which stipulates that "returns on accident vehicles must be forwarded". The Permanent Secretary has been asked to ensure that regular returns are made henceforth.

(i) Two (2) officers of the Ministry were paid the sums of ₦701,483.00 (Seven hundred and one thousand, four hundred and eighty-three naira) and ₦680,495.00 (Six hundred and eighty thousand, four hundred and ninety-five naira) respectively via a payment voucher of 27th March, 2013 as estacode, Air Ticket and Airport (Abuja to Lagos) to enable them attend the 47th BGT Board meeting in London on 11th April, 2013. The same officers were again paid the same amounts of ₦701,483.00 (Seven hundred and one thousand, four hundred and eighty-three naira) and ₦680,495.00 (Six hundred and eighty thousand, four hundred and ninety-five naira) via another payment voucher dated 10th April, 2013 for the same purpose, thereby constituting double payment for same activity.

In another instance, 1 (One) officer was first paid the sum of ₦1,287,272.00 (One million, two hundred and eighty-seven thousand, two hundred and seventy-two naira.) via a payment voucher dated 27th March, 2013 as estacode, Air Ticket and Airport Taxi, to enable him attend LGN Mineral conference and Exhibition at Houston, Texas, from 16th - 19th April, 2013. The same officer was again paid another sum of ₦1,287,272.00 (One million, two hundred and eighty-seven thousand, two hundred and seventy-two naira.) through another payment voucher dated 10th April,2013 for the same activity.

The Permanent Secretary has been asked to recover the total overpayment of ₦2,808,250.00 from the three officers and forward evidence of recovery for my verification. In addition, the officers should produce documentary evidence of attendance at the conferences such as Air Ticket, Photocopy of visa pages of passports.

(j) Eleven (11) payment vouchers with various amounts totaling ₦27,156,751.00 (Twenty seven million, one hundred and fifty-six thousand, seven hundred and fifty one naira) were raised in favor of 8 (Eight) officers of the Ministry and a contracting firm as payments for course fees, estacode, DTA and Transportation. The payments were not supported by valid evidence like letters of invitation to attend the meetings and receipts of course fees paid, to authenticate the payment.

Due economy was not observed in the disbursement of the funds as some of the write-ups were bogus and frivolous and cannot be accepted as valid charges against public funds.

The Permanent Secretary has been asked to request the officers involved to produce evidence to support their claims like certificate of attendance, copy of Air-tickets, etc otherwise the sums stated against them should be recovered and evidence of recovery forwarded for audit verification.

(k) On a payment voucher dated February, 2013 for the sum of ₦2,450,000.00 (Two million, four hundred and fifty thousand naira), raised in favour of one officer as payment for the purchase of working materials for the Permanent Secretary's office, the following lapses were noticed:-

(i) This direct procurement is contrary to circular Ref. No. OAGF/TS/26/VOL.IV/27 of 19th March, 2009 which requires 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 by competitive bidding.

(ii) Considering the value of the transaction therefore and items involved, the purchase should have been contracted to a firm in line with due process and not through direct payment to a staff.

(iii) Although reference was made to quotations from 3 (three) firms for printing of working materials, yet it was recommended that it be done by direct purchase using the same figures as in the quotation, thereby depriving the government of revenue from VAT and WHT.

The Permanent Secretary has been asked to ensure adherence to the provisions of the Procurement Act in the purchase of goods and services in the Ministry.

(l) During physical survey/inspection of vehicles belonging to the Ministry, it was observed that 2 (two) vehicles could not be produced for physical sighting. The vehicles, a Peugeot 406 Prestige with registration number FG184B18, Chassis Number VF38BRF281677736 attached to the former Director of Planning, Research

and Statistics (PRS) and a Toyota Hilux Pick-up with registration number FG191A18, Chassis number 0001750 attached to a former Transport officer, who retired from service in April and November 2012 respectively. The vehicles were last seen with these officers at the point of retirement. The Transport Officer maintained that the two vehicles were not part of the fleet of vehicles handed over to him upon assumption of duty as Transport officer. On further enquiry, it was disclosed by the Transport Officer that the 2 (Two) motor vehicles were sold to the former Director of Planning, Research and Statistics (PRS) and the retired Transport Officer, but there was no evidence whatsoever that the vehicles were boarded by the Ministry from all enquiries made.

The Permanent Secretary has been asked to recover the 2 (two) vehicles from the officers, sanction the officer who authorized the sale of the vehicles without following due process, and inform me of the disciplinary action taken on them.

The Permanent Secretary has been communicated of these shortcomings but he did not respond to my audit observations and has therefore violated Financial Regulation 3103 which demand satisfactory explanation to audit queries within the stipulated time or be sanctioned.

FEDERAL MINISTRY OF EDUCATION

5.17 At the Federal Ministry of Education, Abuja, it was observed that:-

(a) The sum of ₦4,620,000.00 (Four million, six hundred and twenty thousand naira) was paid on 6th March, 2013 to a company located at Suleja Road, Niger State for the supply of 28,000 litres of diesel to the ministry.

A critical look at the transaction revealed the following lapses:-

(i) The supply did not pass through normal store procedure as the supply was not taken on Store Ledger Charge. Supporting documents such as Store Receipt Voucher and Store Issue Voucher were not attached to the payment voucher to confirm that the product was received and issued.

(ii) Stock verifier was not invited to witness the supply as there was no certification attached to the payment voucher or presented for verification at the time of audit.

(iii) The expenditure was not recorded in the Departmental Vote Book as no voucher certification was sighed.

As a result of the anomalies, the expenditure cannot be accepted as a legitimate charge against public funds. The total sum of ₦4,620,000.00 (Four million, six hundred and twenty thousand naira) should be recovered from the payee, forwarding recovery particulars to me for verification.

(b) A payment voucher dated 22nd May, 2013 for the sum of ₦5,020,932.00 (Five million, twenty thousand, nine hundred and thirty-two naira) was raised and paid in favour of an officer to enable him arrange some officers to attend the 8th International Conference on the six Ministerial, Round table Policy and Innovation Education in Africa from 29th to 31st May, 2013 in Namibia.

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

(i) No copy of letter of invitation to the conference was produced.

(ii) The payment was wrongfully charged to the Ministry vote (Sub-head O&E) instead of PPMSRS Vote without virement approval.

As a result of these anomalies, this expenditure cannot be accepted as a proper charge against public funds. Consequently, the amount should be recovered from the officers and evidence of recovery forwarded to me for verification.

(c) The sum of ₦4,998,500.00 (Four million, nine hundred and ninety-eight thousand, five hundred naira) was paid on a payment voucher dated 3rd December, 2013 to a staff for facilitating Customized Training at GTC, UK on International Public Sector Accounting Standard (IPSAS) and Project Management for staff of the Finance and Accounts Department.

A critical look at the transaction revealed the following lapses:-

(i) There was no acknowledgement for sums received by payees.

(ii) The real names of the officers paid could not be established.

(iii) No copy of letter of invitation for the course was produced.

(iv) The payment was made after the event, as the training was scheduled on 26th – 30th August, and 14th – 18 September, 2013 while the payment was made on 3rd December, 2013.

(v) Air-tickets were not produced to support the claim.

In view of the above lapses, it is concluded that this journey was not made. Therefore, it is expected that the total amount expended on this course be recovered from the officer forwarding recovery particulars for audit verification.

(d) During the examination of payment vouchers, it was observed that 6 (Six) payment vouchers for the sum of ₦21,501,900.00 (Twenty-one million, five hundred and one thousand, nine hundred naira) were raised and paid in December, 2013 to an officer to enable him organize training programmes and workshops for different cadres of officers in the ministry.

A scrutiny of the payment vouchers revealed the following lapses:-

(i) Details of expenditure were not produced.

(ii) The list of the ministry staff that participated in the programme was not produced.

(iii) There was no evidence to show that the training took place.

(iv) The list of the professionals used during the workshop was not produced.

(v) No evidence was produced to show that the said amount of ₦21,501,900.00 (Twenty-one million, five hundred and one thousand, nine hundred naira) paid to the officer got to the intended beneficiaries and was used for the purpose intended.

(vi) The sum of ₦997,300.00 (Nine hundred and ninety-seven thousand and three hundred naira) provided for contingencies could not be accounted for.

(vii) The approach to the whole transaction is therefore prone to fraud and lacks transparency.

This expenditure can not be accepted as valid charges against public funds and should be refunded by the officer and recovery particulars forwarded for verification.

(e) Revenue totalling ₦7,129,855.98 (Seven million, one hundred and twenty-nine thousand, eight hundred and fifty-five naira, ninety-eight kobo) generated from Registration of Educational Institutions, Authentication and Evaluation of Educational Certificates between July and December, 2013 were not accounted for. Evidence of remittance to the Sub-Treasurer of the Federation was not produced.

In view of the above, the sum of ₦7,129,855.98 (Seven million, one hundred and twenty-nine thousand, eight hundred and fifty-five naira, ninety-eight kobo) should be remitted to government coffers forthwith and evidence of remittance forwarded for audit verification.

The irregularities noticed were reported to the Permanent Secretary who did not respond to my audit observation and has therefore violated Financial Regulation 3101 which demands satisfactory explanations to audit queries within the stipulated time required or be sanctioned.

Federal Ministry of Education, Owerri, Imo State

5.18 At the Field Inspectorate Service, Federal Ministry of Education, Owerri, Imo State, it was observed that the Co-ordinator of the Field Office refused to make available their accounts and records for audit inspection despite my letter referenced OAuGF/OW/FLS/180 dated 2nd April, 2013 introducing the audit team to the Coordinator, which was delivered on 8th April, 2013. He and the Accountants equally refused to honour the meetings scheduled for 16th April; 3rd, 9th and 16th May, 2013. All efforts to carry out the audit proved futile as the two officials remained adamant and refused to release the documents in gross contravention of the Financial

Regulation 110 which stipulates that “by virtue of the responsibilities and functions, the Accountant-General and the Auditor-General or their representative shall at all reasonable times have free access to books of accounts, files, safes, security documents and other records relating to the accounts of all Federal Ministries/Extra-Ministerial offices and other arms of Government or units. They shall also be entitled to require and receive from members of public services such information, reports, and explanations as they may deem necessary for proper performance of their function”.

In view of these findings;

(i) The Coordinator of the Office and the Accountant should be sanctioned for their refusal to release the required documents.

(ii) The records/documents relating to the Office should be released immediately for audit examination.

The anomaly has been reported to the Permanent Secretary for necessary action. His response is being awaited.

Federal Science and Technical College, Ohanso, Abia State

5.19 At the Federal Science and Technical College, Ohanso, Abia State, examination of contract files in respect of the Capital Expenditure for 2013, revealed that the contract for the renovation of Junior Boys Hostel was awarded to a company in Enugu State on 11th November, 2013 for the sum of ₦4,326,285.75 (Four million, three hundred and twenty-six thousand, two hundred and eighty-five naira, seventy-five kobo).

The contract was later reviewed upwards to ₦6,125,985.75 (Six million, one hundred and twenty-five thousand, nine hundred and eighty-five naira, seventy-five kobo), a variation of ₦1,799,700.00 (One million, seven hundred and ninety-nine thousand, seven hundred naira), without recourse to the School’s Tenders Committee which approved the original award. The full payment has been made through a payment voucher dated 18th December, 2013. The sum of ₦1,799,700.00 (One million, seven hundred and ninety-nine thousand, seven hundred naira) being unauthorized variation on this contract should be recovered from the contractor, forwarding recovery particulars for verification.

Further observations made include the following;

(i) The minutes of the Tenders Board did not disclose the details of other contractors who bided for the job.

(ii) The basis for choosing the selected contractor was not known.

(iii) The priced Bill of Quantity (BoQ) found in the contract files lacked details; for instance analysis of cost of materials, work specifications etc were not stated.

(iv) Full payment has been made while the job was yet to be completed.

The Permanent Secretary has been communicated to explain the irregularities. His response is being awaited.

Federal Science and Technical College, Ahaoda, Rivers State

5.20 At the Federal Science and Technical College, Ahaoda, Rivers State, it was observed that:-

(a) The narration of on 20 (twenty) payment vouchers with amounts totalling ₦3,999,150.00 (Three million, nine hundred and ninety-nine thousand, one hundred and fifty naira) were not detailed enough to explain the nature of expenses incurred. The wordings 'various or sundry expenses' were used instead of specifying the actual nature of the expenditure. The College was requested to simplify the ambiguous expression and classify the sum of ₦3,999,150.00 (Three million, nine hundred and ninety-nine thousand, one hundred and fifty naira) spent on 20 payment vouchers to the appropriate expenditure Sub-heads but their response failed to address the issue raised. This should be done or the total sum of ₦3,999,150.00 (Three million, nine hundred and ninety-nine thousand, one hundred and fifty naira) should be refunded.

(b) The Bank Reconciliation Statement prepared by the College for April, 2013 disclosed a total sum of ₦641,441.06 (Six hundred and forty-one thousand, four hundred and forty-one naira, six kobo) as debits in the bank not in the cashbook. Further examination revealed that there was no such debit made by the bank from the main account in the month of April, 2013.

This amount was used to enable the Bank Statement balance to agree with the cash book balance. The College was unable to list out the bank payments which were yet to be recognized in the cashbook or explain the shortage of the sum of ₦641,441.06 (Six hundred and forty-one thousand, four hundred and forty-one naira, six kobo) from the account. Therefore, the sum of ₦641,441.06 (Six hundred and forty-one thousand, four hundred and forty-one naira, six kobo) being an unexplained amount used for the Bank Reconciliation should be refunded.

The Permanent Secretary was notified of the issues raised through my Audit Inspection Report ref. OAuGF/PH/FSTC/23 dated 16th December, 2013. His response is still being awaited.

FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD

5.21 At the Federal Government Staff Housing Loan Board, Abuja, It was discovered that:-

(a) A total of 55 (Fifty-five) beneficiaries from 31 (Thirty-one) different Ministries, Departments and Agencies granted housing loans between January and March, 2013 for amounts totaling ₦122,415,699.99 (One hundred and twenty-two million, four hundred and fifteen thousand, six hundred and ninety-nine naira, ninety-nine

kobo) had not made any repayment to the Board as at the period of this report in March, 2014.

Also, a total of 82 (Eighty-two) beneficiaries from 45 (Forty-five) different Ministries, Departments and Agencies granted Housing Loans between April and May, 2013 for amounts totaling ₦173,816,531.80 (One hundred and seventy-three million, eight hundred and sixteen thousand, five hundred and thirty-one naira, eighty kobo) had not made any repayment to the Boards as at the period of this report in May, 2014.

Likewise, 101 (One hundred and one) beneficiaries from 56 (Fifty-six) different Ministries, Department and Agencies granted housing Loans between June and August, 2013 for an amount totalling ₦250,982,753.28 (Two hundred and fifty million, nine hundred and eighty two thousand, seven hundred and fifty-three naira, twenty-eight kobo) have not made any repayment to the Board as at the period of this report in May, 2014.

The Executive Secretary has been asked to recover all the outstanding repayments and commence monthly deduction from the salaries of the affected officers.

His response is still being awaited.

FEDERAL MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

5.22 At the Federal Ministry of Lands, Housing and Urban Development, Abuja, it was observed that:-

(a) Cash advances totalling ₦7,019,000.00 (Seven million, nineteen thousand naira) granted to 13 (thirteen) members of staff of the ministry between January and December, 2013 were yet to be retired as at the time of writing this report in May, 2014, contrary to Financial Regulation 1405 which states that “Accounting officers are responsible for ensuring the prompt repayment of all advances by instalments of otherwise”. It can therefore be concluded that the reasons for granting the advances have not been met.

The unretired advances totalling ₦7,019,000.00 (Seven million, nineteen thousand naira) should be recovered en-bloc from the various officers concerned and the evidence of recovery forwarded for verification.

(b) Two (2) payment vouchers raised in favour of two contractors amounting to ₦118,893,997.85 (One hundred and eighteen million, eight hundred and ninety-three thousand, nine hundred and ninety-seven naira, eighty-five kobo) were paid in July, 2013 without some relevant supporting documents. This is contrary to Financial Regulations 603 (1) 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, etc.

The Permanent Secretary has been requested to kindly produce all the missing documents for my examination to enable me satisfy myself that the payments constitute proper and legitimate charges against public funds.

(c) A disparity was observed in the details of the contract awarded to a company as shown on the relevant supporting documents and payment voucher for ₦110,050,366.57 (One hundred and ten million, fifty thousand, three hundred and sixty-six naira, fifty-seven kobo) raised and paid to the contractor in July, 2013. The acceptance letter, the agreement and letter of award read 'Provision of infrastructure (Roads, Drains & Culvert) in Republic Layout, Section II, Enugu Site' while the payment voucher and Engineer Certificate indicated provision of infrastructure (Roads, Drains & Culvert) in Umuahia Section 1, Abia State'.

This is a serious anomaly and misleading. This position should be explained and clarified otherwise the payment cannot be accepted as a legitimate charge against public funds and the schedule officer and Head of Accounts should be held responsible for the lapses.

The relevant documents should be produced otherwise the sum of ₦110,050,366.57 (One hundred and ten million, fifty thousand, three hundred and sixty-six naira, fifty-seven kobo) should be recovered from the contractors and recovery particulars forwarded to my Office for verification.

The Accounting officer did not reply to my observations and has thus violated Financial Regulation 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General for be sanctioned accordingly.

Federal Ministry of Lands, Housing and Urban Development, Owerri, Imo State

5.23 At the Federal Ministry of Lands, Housing and Urban Development, Owerri, Imo State, it was observed that:

(a) Revenue records showed that the sum of ₦2,689,297.00 (Two million, six hundred and eighty-nine thousand, two hundred and ninety-seven naira) was the revenue collected on behalf of the Federal Government between January and December, 2012. However, only the sum of ₦369,761.00 (Three hundred and sixty-nine thousand, seven hundred and sixty-one naira) was accounted for with relevant Treasury Book 6 receipts, leaving the balance of ₦2,319,536.00 (Two million, three hundred and nineteen thousand, five hundred and thirty-six naira) un-accounted for.

Similarly, between January and July, 2013, the sum of ₦425,034.00 (Four hundred and twenty-five thousand, thirty-four naira) was revenue accruing to the Federal Government but evidence was not produced to show it was accounted for. Therefore, the total un-accounted revenue for the period January, 2012 to July, 2013 amounting to ₦2,744,570.00 (Two million, seven hundred and forty-four thousand,

five hundred and seventy naira) should be remitted to the Federal Inland Revenue Service forthwith and evidence of payment presented for audit verification.

(b) An examination of the records maintained at the Urban and Regional Development Section showed that there was a revocation and suspension of payment for sites previously sold in Owerri due to observed illegal sale of Federal Lands and Plots located at Umuguma and other sites vide reference URD.660/CSLO/TC/VOL.II/32 and URD.660/CSLO/TC/VOL.II/34, all of which 15th June, 2005. However, as at 7th August, 2013, there was no record of initiation and formalization or regularization of these sites and services. The Federal Government may have lost huge revenue due to illegal sale of land and non-regularization/payment of official fees by legitimate allottees since 2005.

The matter should be investigated, regularized and concluded with the outcome forwarded to me for verification.

(c) Similarly, the examination of records at the Resident Architect's office showed that the residential quarters owned by the Federal Government at the Industrial Development Center (IDC) Owerri was purportedly sold without any traceable records of buyers and relevant documents. This is contrary to the government terms and condition for allocation/sale, due process and procedure. In the absence of documents showing proper authorization for sale, payments and remittance of sales revenue to the Federal Government, it will be difficult to accept that the sales followed due process and transparency. These records should be produced otherwise, the Resident Architect should be investigated and sanctioned appropriately. A comprehensive report on all government properties at the IDC Owerri should be forwarded to me for perusal.

The Permanent Secretary has been informed of the issues raised through my Audit Inspection Report Ref. No. OAuGF/OW/FMH&UD/40 dated 16th September, 2013 and his response is being awaited.

FEDERAL MINISTRY OF AVIATION

5.24 At the Federal Ministry of Aviation:-

(a) Duty Tour Allowances, Local Running and Flight Tickets totalling ₦4,160,000.00 (Four million, one hundred and sixty thousand naira) were paid to 2 (two) officers of the ministry who were both Special Assistants to the Honourable Minister of Aviation on Investment, on two payment vouchers dated 11th December, 2013.

Examination of the request memo attached to the payment vouchers revealed that:-

(i) The proposed journey/route embarked on by the two officers are the same.

(ii) The breakdown of the proposed route is not in line with paragraph 3 of the request memo, which indicated the visit of the officers to eleven (11) Airports via; Lagos, Port Harcourt, Kano, Kaduna, Yola, Maiduguri, Enugu, Benin, Owerri, Jos and Makurdi Airports.

(iii) The financial implication of the proposed journey was not approved in line with the request in paragraph 3 of the memo attached to the payment voucher.

(iv) Due economy was not observed in the spending of public funds.

In view of the above anomalies, the total sum of ₦4,160,000.00 (Four million, one hundred and sixty thousand naira) should be recovered from the officers forwarding recovery particulars for verification.

(b) It was observed from 4 (four) payment vouchers raised between July and September, 2013 that Personal/Special Advances totalling ₦46,023,750.00 (Forty-six million, twenty-three thousand, seven hundred and fifty naira) were granted to 3 (three) officers in the ministry to carry out various assignments such as purchase of visitors chairs, 50th International Air show in France, etc.

The advances were granted in excess of the stipulated limit of ₦200,000.00 for direct procurements. Furthermore, additional advances were granted to officers who had not retired the previous ones.

The Permanent Secretary should give reasons for the excess approval and direct the officers to retire the advances forthwith, otherwise the various amounts should be recovered from the officers concerned, forwarding recovery particulars for verification.

(c) A special advance of ₦24,590,000.00 (Twenty-four million, five hundred and ninety thousand naira) was granted to a staff vide a payment voucher dated 10th June, 2013, to enable her arrange for accommodation and payment of sitting allowances to members of the Ministerial Committee on Aviation Policy Reform (MCAPR) and Review on 2001 National Civil Aviation Policy (NACAP).

Examination of the relevant retirement documents presented revealed the following irregularities:-

(i) Hotel bills totalling ₦1,800,500.00 (One million, eight hundred thousand, five hundred naira) paid for 10 (ten) members of the Committee is unjustifiable since most of the Committee members reside in Abuja.

(ii) The date on the hotel bills cannot be reconciled as the date on the bills preceded that of the advance.

(iii) The number of sittings as stated in Circular Ref. No. SWC/S/04/S.310/105 dated 10th June, 2010 issued by National Salaries Income and Wages Commission, for which a total sum of ₦21,930,000.00, (Twenty-one million, nine hundred and thirty thousand naira) was paid to 10 (ten) members of the Committee and 3 (three) Secretariat staff was not stated.

(iv) The purpose of purchasing 20 recharge cards, for each of the 10 members of the Committee, costing ₦200,000.00 was not stated.

(v) Receipts issued by a firm dated 18th January 2013 for the purchase of stationeries costing ₦66,000.00 and Business Centre for the purchase of the recharge cards was dated 21st January, 2013 whereas the advance was granted on 10th June, 2013.

The authenticity of the transaction is confusing and doubtful as the attached documents cannot be reconciled or authenticated with the acclaimed expenditure of the officer.

The Permanent Secretary's explanation is still being awaited.

PUBLIC COMPLAINTS COMMISSION

5.25 During the audit examination of the books and records maintained at the Public Complaints Commission, Abuja, it was observed that:-

(a) Twenty-six (26) Recurrent expenditure payment vouchers with various amounts totalling ₦174,850,286.00 (One hundred and seventy-four million, eight hundred and fifty thousand, two hundred and eighty-six naira) raised and paid between July and December, 2013 in favour of certain individuals and firms had no relevant documents to support their authenticity.

This is contrary to 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".

The Chief Commissioner has been requested to make the relevant documents available or otherwise recover the sum of ₦174,850,286.00 (One hundred and seventy-four million, eight hundred and fifty thousand, two hundred and eighty-six naira) from the payees and furnish the recovery particulars for audit verification.

(b) Various amounts totalling ₦129,158,450.00 (One hundred and twenty-nine million, one hundred and fifty-eight thousand, four hundred and fifty naira) were granted to staff of the Commission to carry out various services and procurements of stores items which were above the stipulated amount of ₦200,000.00 (Two hundred thousand naira), in contravention of Financial Regulation 2302 and extant circulars which prohibit the use of cash advance in place of purchase or job order for the procurement of stores locally.

The practice also deprived government of revenue of ₦12,915,845.00 (Twelve million, nine hundred and fifteen thousand, eight hundred and forty-five naira) which

would have accrued by way of Withholding and VAT if the activities had been carried out by job order.

The Chief Commissioner has been requested to ensure compliance with extant regulations or otherwise sanction the officer approving such payments in breach of regulations.

(c) A total sum of ₦37,000,000.00 (Thirty-seven million naira) was paid to a senior staff of the Commission as payment for Commissioners entertainment and honorarium for holding meetings between January and October, 2013 without evidence of any meeting taking place and/or details of items purchased, to show the breakdown of how the money was expended.

The Chief Commissioner has been requested to provide the breakdown/details of the expenditure or otherwise the expenditure will be deemed irregular and the sum recovered from the payees with evidence of recovery furnished for audit verification.

(d) Three (3) contracting firms were paid a total sum of ₦106,250,000.00 (One hundred and six million, two hundred and fifty thousand naira) on the same date in December, 2013 without details of job executed or job completion certificate and letter of award of contract made available. It was not clear from the voucher what constituted the payments.

The Chief Commissioner was requested to recover the amount, in the absence of any further details, and recovery particulars furnished for audit verification.

(e) Two (2) payment vouchers with various amounts totalling ₦62,768,250.00 (Sixty-two million, seven hundred and sixty-eight thousand, two hundred and fifty naira) were raised to pay 2 (two) contracting firms without proper breakdown and with questionable receipts to support the payments.

The Hotel accommodation and logistics/transport components of the payment cannot be justified as the people and details of people to be facilitating their movement were not easily discernable from the attachments.

The Chief Commissioner has been requested to provide acceptable supporting evidence to authenticate the sum of ₦62,768,250.00 (Sixty-two million, seven hundred and sixty-eight thousand, two hundred and fifty naira).

(f) Three (3) payment vouchers for amounts totalling ₦940,200.00 (Nine hundred and forty thousand, two hundred naira) paid to individuals between April and June, 2013 did not have relevant documents attached to them, contrary to Financial Regulation 603(i) which states that all vouchers will 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.

As relevant supporting documents were not attached to these vouchers or produced for audit verification at the time of audit inspection, hence the genuineness of purpose of this payment is doubtful and they cannot be accepted as proper charges against public funds. Therefore, the sum of ₦940,200.00 (Nine hundred and forty thousand, two hundred naira) should be recovered from the officers and recovery particulars forwarded for verification.

(g) It was observed that the Commission paid the sum of ₦450,000.00 (Four hundred and fifty thousand naira) on two payment vouchers dated 16th and 17th April, 2013, to two officers in respect of refurbishing furniture items in the Office.

Physical verification of the said refurbished items revealed that nothing was refurbished as the officers concerned could not point to any refurbished item at the time of audit inspection.

In view of the above anomalies therefore, the expenditure of ₦450,000.00 (Four hundred and fifty thousand naira) could not be accepted as legitimate charges against public fund because the purpose for which it was made is not genuine.

The sum of ₦450,000.00 (Four hundred and fifty thousand naira) should be recovered from the officers and recovery particulars forwarded to my Office for verification.

(h) Seven (7) motor vehicles of different makes purchased between 1994 and 2009 were claimed to have been auctioned and carried away without the representation of the Auditor-General. On enquiry, it was discovered that the said vehicles were not actually auctioned, as the auction was stopped. However, as at the time of writing this report, the vehicles carried away were yet to be returned to the Commission.

The Accounting officer was requested to recover the motor vehicles and produce them for my inspection failing which he should be held responsible for the vehicles or be responsible for the lapses.

The Accounting officer did not reply to my observations and has thus violated Financial Regulations 3101 which required Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

All the issues raised have been communicated to the Chief Commissioner through my Audit Inspection Report reference OAuGF/AIR/PCC/VOL.II/3 dated 8th July, 2014. However, his response is still being awaited.

FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

5.26 At the Federal Ministry of Industry, Trade and Investment, it was observed that:-

(a) The sum of ₦1,000,000,000.00 (One billion naira) was appropriated in 2013 for the ministry's building project, out of which the sum of ₦374,000,000.00 (Three hundred and seventy-four million naira) was released. Nine (9) payment vouchers for amounts totalling ₦373,600,000.00 (Three hundred and seventy-three million, six hundred thousand naira) were raised for plan, design and others to continue work on the main building, but all the payment vouchers were paid in favour of the Honorable Minister of the ministry, instead of the contractor.

A memo dated 28th November, 2013 from the Project Committee Secretary to the Director of Human Resource Management of the Ministry indicated that in February, 2013 the Honourable Minister made a presentation to the Federal Executive Council (FEC) on the achievements and challenges faced by the Ministry and the issue of a befitting office accommodation. The matter was extensively discussed and the conclusion reached was that the Federal Capital Territory Administration (FCTA) would provide an alternative office accommodation for Federal Ministry of Industry, Trade and Investment and Federal Ministry of Agriculture and Rural Development who reported poor accommodation.

It was also suggested that the budgeted funds in the 2013 appropriation bill for Federal Ministry of Industry, Trade and Investment ₦1,000,000,000.00 (One billion naira) and FMA & RD ₦1,230,000,000.00 (One billion, two hundred and thirty million naira) respectively, be pooled and remitted to FCTA to enable it continue the alternative Federal Secretariat Project.

This gave rise to the setting up of a Committee in October, 2013 of all Stakeholders made up of FCDA, FMITI and FMA & RD and BPP, chaired by Chief of Staff to the President.

After several meetings, the Committee through the Chief of Staff to the President, in October, 2013 requested for the President's approval of some recommendations made which included:-

(i) That the Ministry should pursue the completion of its office building project on Plot 825, Cadastral Area District which had attained 20% completion level.

(ii) That the Ministry should utilize the ₦374,000,000.00 (Three hundred and seventy-four million naira) already released for the project, subject to Mr. President's approvals. Before the President's approval however, the Ministry went ahead to withdraw part of the released amount to the tune of ₦373,600,000.00 (Three hundred and seventy-three million, six hundred thousand naira). This is contrary to section 414 of the Financial Regulations which states that "…the unexpended portion of any sub-head shall not be drawn for the purpose of setting it in reserve to meet impending payment or to be carried to a deposit or a suspense account…".

The Permanent Secretary has been requested to:-

(i) Confirm that the sum of ₦373,600,000.00 (Three Hundred and seventy-three million, six hundred thousand naira) so withdrawn has not been spent.

(ii) Furnish the details of the Bank and Account Number in which the money is kept.

(iii) Why the Ministry did not wait for Mr. President's Approval before the money was withdrawn.

(iv) Explain the withdrawal of the money in favour of the Honourable Minister of the Ministry.

(v) Confirm the present status of the project.

(b) An Officer of the Ministry was paid a total sum of ₦5,400,000.00 (Five million, four hundred thousand naira), vide 3 (Three) payment vouchers dated 15th, 21st and 25th October, 2013 being the cost of processing and preparing the Ministerial presentation that was held on 26th September, 2013.

There were no supporting documents such as receipts, invoices, bills and programme of events involved to show that the project was carried out, despite repeated demands. Hence, the genuineness of this payment is doubtful and the expenditures cannot be accepted as proper and legitimate charges against public funds. Therefore, the sum of ₦5,400,000.00 (Five million, four hundred thousand naira) should be recovered, forwarding recovery particulars to my office for verification.

(c) Similarly, an Officer of the Ministry was granted a Personal Advance of ₦5,210,000.00 (Five million, two hundred and ten thousand naira) to organize training programme for 30 staff of the ministry vide a payment voucher dated 4th June, 2013.

A scrutiny of the Retirement Voucher dated 19th September, 2013 revealed that:-

(i) The list of participants was not attached to the payment voucher.

(ii) The Payment Advance Voucher and the Retirement Voucher bore the same number.

(iii) The official receipt dated 20th May, 2013 bearing the amount of (₦2,100,000.00) Two million, one hundred thousand naira is a mere computer print out without serial number or official stamp.

(iv) The Receipt for the purchase of 30 workshop bags amounting to ₦105,000.00 (One hundred and five thousand naira) was put on the Hotel receipt dated 20th May,2014.

The above irregularities cast doubt on the genuineness of this payment which cannot be accepted as a proper and legitimate charge against public funds.

Therefore, the sum of ₦5,210,000.00 (Five million, two hundred and ten thousand naira) should be recovered from the officer and recovery particulars forwarded to me for verification.

(d) Examination of a payment voucher dated 27th July, 2013 in favour of an officer and others for ₦3,126,258.00 (Three million, one hundred and twenty-six thousand, two hundred and fifty-eight naira), being cost of Estacode, Air tickets and other expenses to enable 3 Officers of the Ministry visit Dubai and Abu Dhabi from January 14th - 15th 2013 to ascertain the true position of the allegations that one man was operating a Nigeria Trade Centre in Abu Dhabi revealed the following lapses:-

(i) The memo attached to the Payment Voucher did not state the names of the 3 officers.
(ii) No vital documents such as receipts, bills, Air-tickets etc were produced to authenticate the expenditure made.

(iii) The money was paid to an individual staff's account enbloc instead of each of the officers' accounts as prescribed by the e-payment policy of Government.

I cannot therefore, certify this expenditure as a legitimate charge against public funds.

It would be necessary to produce the relevant documents and also confirm that the beneficiaries received their money otherwise, the whole sum of ₦3,126,258.00 (Three million, one hundred and twenty-six thousand, two hundred and fifty-eight naira) should be recovered from the officer and the recovery particulars forwarded to me for verification.

(e) Twenty-four (24) payment vouchers for amounts totaling ₦55,565,725.00 (Fifty-five million, five hundred and sixty-five thousand, seven hundred and twenty-five naira) were without vital supporting documents attached such as air tickets, invoices, receipts, programme of events, evidence of attendance, presidential approvals for the Minister to travel etc thereby making the expenditure unaccounted for. This is a breach of Financial Regulation 603(i) which states that "All vouchers shall contain full particulars of each service such as date, 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 sheet etc."

In the absence of documentary evidence to authenticate the expenditure, the total sum of ₦55,565,725.00 (Fifty-five million, five hundred and sixty-five thousand, seven hundred and twenty-five naira) should be recovered from the officers concerned, forwarding recovery particulars for verification.

(f) On a payment voucher dated 19th December, 2013, the sum of ₦530,480.00 (Five hundred and thirty thousand, four hundred and eighty naira) was paid to an officer for the transportation of Commercial Law Department documents and equipment from Wuse, Zone 5 to Old Secretariat, Area 1, Abuja.

A Scrutiny of the voucher revealed the following lapses:

(i) The receipt issued by a firm dated 15th October, 2013 for ₦530,480.00 (Five hundred and thirty thousand, four hundred and eighty naira) to the ministry was a computer print out and without a serial number.

(ii) The sum of ₦530,480.00 (Five hundred and thirty thousand, four hundred and eighty naira) was paid from capital instead of recurrent vote.

(iii) No breakdown of how the sum ₦530,480.00 (Five hundred and thirty thousand, four hundred and eighty naira) spent on transportation was arrived at.

(iv) The amount of ₦530,480.00 (Five hundred and thirty thousand, four hundred and eighty naira) charged for the movement of the office documents and equipment between Zone 5, Wuse and Old Secretariat, Area1 Abuja (A distant of 10km) is not economical and justifiable. The cost of transporting the materials referred to above between Zone 5 Wuse, and Area 1 Garki, Abuja should not have been more than ₦200,000.00 (Two hundred thousand naira).

The balance of ₦300,000.00 (Three hundred thousand naira) should be recovered from the officer.

(g) An examination of the Ministry's Vote Books for the year under review revealed that votes were not used according to what they were appropriated for. The sum of ₦23,747,816.80 (Twenty-three million, seven hundred and forty-seven thousand, eight hundred and sixteen naira, eighty Kobo) was vired from one vote to another during the year without authorization to pay for cleaning services not budgeted for in the 2013 recurrent vote.

Consequently:

(i) The authority for the virement of the total sum of ₦23,747,816.80 (Twenty-three million, seven hundred and forty-seven thousand, eight hundred and sixteen naira, eighty kobo) from one vote to the other during the year should be produced.

(ii) The Director of Finance and Accounts should be held responsible for not adhering to the extant rules and Financial Regulations.

(f) Twelve(12) officers of the Human Resource Department were paid the total sum of ₦3,414,000.00 (Three million, four hundred and fourteen thousand naira)

being cost of DTA, Air Tickets, Airport Taxi and local running to visit outstation offices vide a Payment Voucher dated 12th July, 2013.

An examination of the Payment Voucher revealed the following lapses:-

(i) The memo attached to the Payment Voucher did not state clearly the names of the 12 (Twelve) officers involved.

(ii) The money meant for the 12 (Twelve) officers was paid enbloc to the account of an officer in clear violation of e-payment policy of government.

(iii) The 12 (Twelve) officers did not acknowledge the receipt of their money.

These anomalies cast doubt on the authenticity of the transaction and convincing documents should be produced to authenticate the transaction otherwise, the sum of ₦3,414,000.00 (Three million, four hundred and fourteen thousand naira) should be recovered from the officer forwarding recovery particulars for verification.

The Accounting officer did not reply to my observations and has thus violated Financial Regulation 3101 which requires Accounting Officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

5.27 At the Federal Ministry of Women Affairs and Social Development, Abuja, it was observed that:-

(a) Eight (8) payment vouchers for amounts totalling ₦1,200,000.00 (One million, two hundred thousand naira) were raised on 20/6/13 in favour of 8 (Eight) Braille Press Centers of the Ministry across the country for the smooth running of the centres.

However, a scrutiny of the vouchers revealed that the payments made to 8 (Eight) individual bank accounts of the officers in the 8 (Eight) Centers via Mandate Nos 1000046065-6 and 1000046084-1 to 1000046084-7, all dated 4th July, 2013, instead of Federal Government bank accounts opened in the name of the Braille Press Centers.

This action contravened Financial Regulation 713 that forbids payments of public money into private bank accounts, and Financial Regulation 701 (i) and (ii) which authorized opening of official accounts.

The Ministry should discontinue with this practice in order to ensure compliance with aforementioned Financial Regulation.

(b) A Cash advance of ₦4,999,000.00 (Four million, nine hundred and ninety nine thousand Naira) was granted on a payment voucher dated 10/9/13 to an officer of the Ministry to enable the Girl Child Education Task Force embark on Sensitization Programme to encourage Girl Child Education in Sokoto and Zamfara States . The programme was said to have commenced in July, 2013.

However, the following irregularities were observed:-

(i) There was no evidence that the Educational materials costing ₦2,000,000.00 (Two million naira) were taken on charge.

(ii) There was no proof that the store items were purchased as there was no certification by store verifier as stipulated in Financial Regulation 2802 which emphasized verification of items purchased to the store.

(iii) Payment of duty tour allowances (DTA) and local running amounting to ₦2,972,000.00 (Two million, nine hundred and seventy two thousand Naira) were made to unidentified beneficiaries and for maintenance of vehicles and fuelling that could not be justified.

(iv) Air tickets were paid for unidentified persons despite availability of well maintained and fuelled project vehicles and a Coaster Bus meant for the programme.

In the absence of any justifiable reason(s) for the irregularities mentioned above, the sum of ₦4,999,000.00 should be recovered from the officer and recovery particulars forwarded for verification.

(c) Two (2) Cash Advances for ₦21,518,081.20 (Twenty-one million, five hundred and eighteen thousand, eighty-one naira, twenty kobo) and ₦5,744,918.80 (Five million, seven hundred and forty-four thousand, nine hundred and eighteen naira, eighty kobo) totalling ₦27,263,000.00 (Twenty-seven million, two hundred and sixty-three thousand naira) were granted to an officer of the Ministry on 3/5/13 towards Advocacy and Social Mobilization visits to Rivers and Bayelsa States between 9th and 13th June, 2013.

A scrutiny of the retirement vouchers revealed an unspent balance of ₦11,313,080.00 (Eleven million, three hundred and thirteen thousand, eighty naira) after the exercise in the 2 (Two) States, which ought to have been paid back to chest immediately the programme was completed in June, 2013.

Further scrutiny revealed that:

(i) The retirement voucher was passed as being fully retired in the advances ledger, despite the sum of ₦11,313,080.00 unaccounted for.

(ii) The dates on the relevant receipts attached to the voucher were dated from 25th June, 2013 to 12th August, 2013, instead of between 9th and 14th of June, 2013, which made the attached receipts doubtful as the programme was

supposed to span one week and not three months as reflected on the receipts.

(iii) As at the time of this report in April 2014, no refund had been made into Government Coffers regarding the unspent balance of ₦11,313,080.00 (Eleven million, three hundred and thirteen thousand, eighty naira).

(iv) This action is contrary to Financial Regulation 2420 which emphasized the responsibilities of all Accounting Officers to ensure that all advances granted to officers are fully retired.

Consequently, the sum of ₦11,313,080.00 (Eleven million, three hundred and thirteen thousand, eighty naira) should be recovered from the officer and paid to Government coffers. The recovery particulars should be forwarded for my verification.

(d) Examination of 6 (six) payment vouchers for cash advances totalling ₦10,097,195.50 (Ten million, ninety-seven thousand, one hundred and ninety-five naira, fifty kobo) granted in favour of some officers of the Ministry to provide Air Tickets and Estacode allowances to officers attending different International Conferences and meetings held at different locations in the World between November, 2012 and October, 2013 revealed an overpayment of one day extra Estacode Allowance to 23 delegates amounting to USD10,987 **(**Ten thousand, nine hundred and eighty-seven Dollars). This is aside the normal 2 days travel time for African and Europe Countries, and 4 days for Asia and American countries enjoyed by the delegates.

The sum of USD10,987 (Ten thousand, nine hundred and eighty-seven Dollars) should be recovered from the affected officers and the recovery particulars forwarded to this office for verification.

(e) A Personal Advance of ₦4,356,000.00 (Four million, three hundred and fifty-six thousand naira) was granted to an officer of the Ministry for a 2 day training programme for women cooperative societies from the six geo-political zones, which was held between 27th and 28th of February, 2013.

The examination of the retirement voucher dated 20/04/13 revealed the following lapses:

(i) The sum of ₦1,200,000.00 (One million, two hundred thousand naira) claimed to be for transportation of 60 (sixty) participants at ₦20,000.00 (Twenty thousand naira) per person was not acknowledged by the participants.

(ii) Purchase of 200 workshop bags at ₦1,000.00 (One thousand naira) each totalling ₦200,000.00 (Two hundred thousand naira) for 60 participants should be justified as it was confirmed that the excess bags were purchased to exhaust the available money.

(i) All the attached receipts such as cash receipts nos. 3596 dated 21/11/2012 for accommodation and feeding, 4720 dated 19/112012 for amounts of ₦2,480,000.00 (Two million, four hundred and eighty thousand naira) and ₦900,000.00 (Nine hundred thousand naira) for hiring hall for two days from the Hotel in Abuja, were not genuine.

(ii) The purportedly purchased workshop bags and other store items were not taken on store ledger-charge contrary to extant rules and regulations.

In view of the above irregularities therefore, the expenditure of ₦4,356,000.00 (Four million, three hundred and fifty-six thousand naira) could not be accepted as legitimate charges against public funds because the purpose for which it was made is doubtful.

The sum of ₦4,356,000.00 should be recovered from the officer and recovery particulars forwarded to this office for verification.

(f) The examination of a payment voucher dated 10/04/13 for the sum of ₦4,860,000.00 (Four million, eight hundred and sixty thousand) granted as a cash advance to an officer of the Ministry towards Empowerment of Grass root Women for increased productivity, which was an Appraisal visit to evaluate the extent of achievement in respect of the distribution of Farm Equipment items and Food processing machines to 36 states of the Federation and the FCT revealed the following irregularities:-

(i) Expenses on accommodation/feeding to the tune of ₦1,440,000.00 (One million, four hundred and forty thousand naira) for team members, were inappropriate and uncalled for, since they were paid honorarium to the tune of ₦1,620,000.00 **(**One million, six hundred and twenty thousand naira).

(ii) The expenses on Transportation amounting to ₦1,800,000.00 (Hiring of vehicle) was not necessary as each zone has a vehicle for monitoring purposes.

(iii) The composition of each team, rank and specific areas visited in each zone were not stated.

(iv) Basis of calculation of honorarium of ₦45,000.00 (Forty-five thousand naira) per person to 36 members amounting to ₦1,620,000.00 (One million, six hundred and twenty thousand naira) was not stated.

(v) A copy of the Evaluation Report on the visit was not produced for my perusal.

Consequently:

(i) A comprehensive list of farm equipment and food processing machines etc for empowerment of grass root women distributed to the 36 states of the Federation and FCT from 2005 till date with their locations and acknowledgement by the beneficiaries should be forwarded to me for verification.

(ii) In the absence of any justifiable reasons for the irregularities mentioned above, the sum of ₦4,860,000.00 (Four million, eight hundred and sixty thousand naira) should be recovered and the recovery particulars forwarded for verification.

(g) A total sum of ₦39,000,000.00 (Thirty-nine million naira) was paid to the 6 (Six) Zonal Coordinators of the six geo-political women empowerment offices in the Federation at ₦6,500,000.00 (Six million, five hundred thousand naira) per zone for the purchase of utility motor vehicles.

The following anomalies were however observed:

(i) Direct cash disbursement of ₦39,000,000.00 to Zonal coordinators who were not employees of the Ministry to purchase official vehicles without consideration for due process is a contravention of the Public Procurement Act, 2007.

(ii) No account was given as to how much each vehicle was eventually bought, the balances left with the Zonal Coordinators and what eventually happened to such balances.

(iii) The vehicles purchased could not be traced into the Ministry's record i.e. Plant Ledger and they were not produced for sighting at the time of inspection.

(iv) No valid documents such as invoices/receipts, store receipts/store issue vouchers; vehicle registration particulars, insurance cover etc were forward to the Ministry by any of the Zonal Coordinators as at the time of this report in April, 2014.

(v) The purportedly purchased vehicles were not certified by the Internal Auditors and Stock Verifiers as against Financial Regulations 1703 and 2802 respectively.

(vi) The mandatory 5% Withholding and 5% Value Added Taxes totaling ₦3,900,000.00 (Three million, nine hundred thousand naira) that should have been deducted from the total expenditure of ₦39,000,000.00 **(**Thirty-nine million, naira) was lost as a result of the direct purchase method adopted by the Ministry.

Consequently, I have requested that:

(i) The Ministry should explain this flagrant disregard to Financial Regulation 708, Tax laws, Due process and Public Procurement Act, 2007.

(ii) Details of how the sum of ₦39,000,000.00 (Thirty-nine million naira) was spent should be submitted, while any outstanding balances not utilized by the Zonal Coordinators should be paid back into Government coffers.

(iii) Monthly Expenditure Returns on all allocations to the Coordinators/Zonal Women Empowerment offices since inception in 2011 be forwarded to my office for scrutiny.

(iv) Proper documentation of the vehicles should be made immediately in the books of the Ministry, detailing cost of acquisition, particulars of each of the vehicles; original copies of invoices/receipts etc in each vehicle file, informing me accordingly.

(v) The 5% Withholding and 5% Value Added Taxes totalling ₦3,900,000.00 (Three million, nine hundred thousand naira) should be recovered from the vehicle vendors and paid to the Federal Inland Revenue Service, forwarding evidence of remittance to me for verification.

(h) The sum of ₦3,056,000.00 (Three Million, fifty-six thousand naira) was spent by the Ministry to purchase various store items between February and March, 2013. The items were said to have been put into use without certification by the Internal Auditor and Stock Verifier and evidenced with Store Receipt Vouchers and Inspection certificate. This is a clear indication that the store items were not purchased in the first instance.

As it would be difficult to accept these payments as proper and legitimate charges against public funds, the amount of ₦3,056,000.00 **(**Three million, fifty-six thousand naira) involved should be recovered from the officers concerned, forwarding recovery particulars for verification.

The Permanent Secretary has been informed of the anomalies through my Audit Inspection Report Ref. No. OAuGF/AIR/FMWASD/2013/4 dated 22nd April, 2014. His response is being awaited.

FEDERAL MINISTRY OF TRANSPORT

5.28 At the Federal Ministry of Transport, Abuja, it was observed that:

(a) The sum of ₦3,668,322.00 (Three million, six hundred and sixty-eight thousand, three hundred and twenty-two naira) was paid to a company on a payment voucher dated 27th December, 2013 for the installation of the new staff attendance control. Physical verification revealed that the system was not working as at the time of audit visit. No reason was given for the non performance of the project despite repeated demands.

The management should explain the reason behind the non performance of the project shortly after installation. In addition, the company should be recalled to rectify the problems otherwise the total sum of ₦3,668,322.00 (Three million, six hundred and sixty-eight thousand, three hundred and twenty-two naira) should be recovered from the company forwarding recovery particulars.

(b) Contrary to the provision of Financial Regulation 517 which stipulates that "Expenditure shall strictly be classified in accordance with estimates and votes must be applied only to the purpose for which the money is provided, expenditure incorrectly charged to a vote shall be disallowed", the Ministry vired a total sum of ₦3,495,562.50 (Three million, four hundred and ninety-five thousand, five hundred and sixty-two naira, fifty kobo) from one subhead to the other without being authorized by the National Assembly.

The authority for the virement of the total sum of ₦3,495,562.50 (Three million, four hundred and ninety-five thousand, five hundred and sixty-two naira fifty kobo) from one vote to another during the period under review should be produced and forwarded to me for verification.

(c) Withholding Taxes (WHT) totalling ₦135,983,326.78 (One hundred and thirty-five million, nine hundred and eight-three thousand, three hundred and twenty-six naira, seventy-eight kobo) and Value Added Taxes (VAT) totalling ₦196,976,361.94 (One hundred and ninety-six million, nine hundred and seventy-six thousand, three hundred and sixty-one naira, ninety-four kobo) which were deducted from supply and services contracts were not remitted to the Federal Inland Revenue Service (FIRS). Repeated demands for VAT and WHT receipts issued by FIRS by my Office as evidence of remittance was not responded to by the Ministry.

The Accounting officer is to produce the relevant VAT and WHT receipts from FIRS and forward same to my Office for verification, failing which the total sum of ₦332,959,688.72 (Three hundred and thirty-two million, nine hundred and fifty-nine thousand, six hundred and eighty-eight naira, seventy-two kobo should be recovered from the statutory allocation of the Ministry, in line with existing regulations.

(d) The sums of ₦2,758,820.00 (Two million, seven hundred and fifty-eight thousand, eight hundred and twenty naira) and ₦7,654,335.00 (Seven million, six hundred and fifty-four thousand, three hundred and thirty-five naira) which were granted to officers as Personal Advances in 2012 and 2013 respectively have not been retired. Concerted efforts made by my Office to make the Director of Finance and Accounts and the Permanent Secretary recover the said amounts failed.

In view of this irregularity, the unretired advances totalling ₦10,413,155.00 (Ten million, four hundred and thirteen thousand, one hundred and fifty-five naira) should be recovered enbloc from the various officers concerned and the evidence of recovery forwarded for verification.

The Accounting officer did not reply to my observations referenced FG.6241/522/VOL.II/44 dated 26th June, 2014 and has thus violated Financial Regulation 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

CODE OF CONDUCT BUREAU HEADQUARTERS

5.29 At the Code of Conduct Bureau, Abuja, it was observed that:

(a) The sum of ₦1,500,000.096.00 (One billion, five hundred million, ninety-six naira) was appropriated for Capital expenditure, out of which the sum of ₦891,956,923.00 (Eight hundred and ninety-one million, nine hundred and fifty-six thousand, nine hundred and twenty-three naira) representing 59% of the amount appropriated was released, while the sum of ₦71,458.00 (Seventy-one thousand, four hundred and fifty-eight naira) was left as balance unspent.

This development would affect the timely completion of the Office Headquarters building under construction in Abuja.

This should be critically looked into and explained as funds are locked up and not released and do not achieve the budget's intended purpose. I therefore consider under funding of 10% and above as a sign of poor financial management of the fiscal budget.

(b) Eighteen (18) payment vouchers for various amounts totalling ₦2,740,000.00 (Two million, seven hundred and forty thousand naira) paid under the Recurrent expenditure in May, 2013 were not produced for audit examination up till the time of writing this report in April, 2014.

These vouchers should be produced, otherwise it would be assumed that the vouchers were not raised before payments were made, contrary to Financial Regulation 601 which requires that "under no circumstances shall cheque be raised or cash paid for services for which a voucher has not been raised". The implication, therefore is that the expenditures were not legitimate charges against government funds and the total amount of ₦2,740,000.00 (Two million, seven hundred and forty thousand naira) should be recovered from the officers who approved the payments, furnishing me with details of recovery.

(c) Personal advances totalling ₦4,769,770.00 (Four million, seven hundred and sixty-nine thousand, seven hundred and seventy naira) granted to 15 (fifteen) officers between January and December, 2013 were not retired, contrary to Financial Regulation 1405, which stipulates that all advances should be recovered promptly on conclusion of the purpose for which advances were granted, in default of which the amount outstanding should be recovered from the defaulting officer's salaries.

All efforts towards getting the officers to account for the fund proved abortive.

As a result, the sum of ₦4,769,770.00 (Four million, seven hundred and sixty-nine thousand, seven hundred and seventy naira) should be recovered from the officers for failure to retire the advances promptly and evidence forwarded for verification.

The response of the Chairman, Code of Conduct Bureau to all the issues which were communicated through my letter dated 4th May 2014 and referenced OAuGF/ABJ/COC/VOL.IV/I is still being expected.

NATIONAL POPULATION COMMISSION

5.30 At the National Population Commission, Abuja, it was observed that:

(a) A sum of ₦35,280,000.00 (Thirty-five million, two hundred and eighty thousand naira) was paid as 1st 28 days allowances in lieu of Hotel Accommodation to 37 (Thirty-seven) Honourable Commissioners of the Commission at the rate of ₦35,000.00 (Thirty-five thousand naira) per day, on three payment vouchers dated 27th March, 2013.

Out of the total amount, the sum of ₦10,780,000.00 (Ten million, seven hundred and eighty thousand naira) was charged to Local Travel and Transport vote.

However, the balance of ₦24,500.000.00 (Twenty-four million, five hundred thousand naira) was charged to the Training vote without virement approval.

The Chairman has been asked to produce the authority for the virement of the total sum of ₦24,500.000.00 (Twenty-four million, five hundred thousand naira) from one vote to the other and sanction the Director of Finance and Accounts for not adhering to the extant rules and Financial Regulations. The authority for the payment of the 1st 28 days allowance at the rate of ₦35,000.00 per day should also be produced.

(b) On AIE No. NPC/REC/HQ/001 Ref. No. NPC/ACCI/15/1 dated 24th June, 2013, the sum of ₦20,283,300.00 (Twenty million, two hundred and eighty-three thousand, three hundred naira) was released for the payment of Chairman's out of pocket expenses on Hotel bill. However, necessary documents like Vote book, Cash book, Bank Statement/GIFMIS printout, mandate and payment vouchers in respect of this AIE have not been presented for checking despite written, verbal requests and reminders dated 28th April, 2014, 29th April, 2014 and 10th June, 2014 made in this regard. This expenditure can therefore, not be regarded as a proper and legitimate charge against public funds.

Therefore, the sum of ₦20,283,300.00 (Twenty million, two hundred and eighty-three thousand, three hundred naira) should be recovered from the Chairman involved and recovery particulars forwarded to my Office for verification.

(c) Payment vouchers for amounts totaling ₦497,393,346.00 (Four hundred and ninety-seven million, three hundred and ninety-three thousand, three hundred and forty-six naira) raised between October and December 2013 were not presented for audit, despite repeated demands. These expenditures can therefore, not be accepted as proper and legitimate charges against public funds.

Consequently, the sum of ₦497,393,346.00 (Four hundred and ninety-seven million, three hundred and ninety-three thousand, three hundred and forty-six naira) should be recovered from the payees and recovery particulars forwarded to my Office for verification.

The Chairman has been informed of these anomalies, whose response is being awaited.

National Population Commission, Yenagoe, Bayelsa State

5.31 At the National Population Commission, Yenagoa, Bayelsa State, it was observed that 10 (ten) payment vouchers for amounts totalling ₦246,500.00 (Two hundred and forty-six thousand, five hundred naira) raised between February and October, 2013 were not adequately supported with relevant documents, therefore the expenditure on them cannot be accepted as legitimate and proper charges against public funds.

The irregularity has been communicated to the Chairman, National Population Commission and his response is being awaited.

OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION

5.32 At the Office of the Head of the Civil Service of the Federation, it was observed that:-

(a) The sum of ₦11,893,136.00 (Eleven million, eight hundred and ninety-three thousand, one hundred and thirty-six naira) was paid on a payment voucher dated 4th June, 2012 to a staff to enable him conduct the 2013 Senior Staff Promotion, Conversion and Upgrading Exercise for eligible officers on Grade Levels 06 – 13. Audit checks revealed that 67 officers were paid 2 days Duty Tour Allowance at the rate of ₦15,000.00 (Fifteen thousand naira) per diem instead of ₦12,000.00 (Twelve thousand naira) for officers on GL 07 – 14 and ₦5,000.00 (Five thousand naira) for 10 (ten) officers on GL 01 – 06 as stipulated by Financial Regulations 1411(i)(d). This resulted in excess payment of ₦602,000.00 (Six hundred and two thousand naira).

The Permanent Secretary (CSO) has been asked to recover the overpayment of ₦602,000.00 (Six hundred and two thousand naira) and furnish evidence of recovery for audit verification.

(b) An analysis of Withholding Tax (WHT) and Value Added Tax (VAT) deducted from transactions by the Office of the Head of the Civil Service of the Federation for the period May – December, 2013 revealed that a total sum of ₦86,172,377.00 (Eighty-six million, one hundred and seventy-two thousand, three hundred and seventy-seven naira) was deducted from:

S/N	Particulars	Amount ₦
1.	Federal Training Centres Construction/Rehabilitation works	23,584,524.00
2.	GIFMIS Capital works	20,229,786.00
3.	Treasury Single Accounts	42,358,067.00
	TOTAL	**₦86,172,377.00**

However, it was noted that the remittances made so far amounted to ₦81,495,377.00 (Eighty-one million, four hundred and ninety-five thousand, three hundred and seventy-seven naira) leaving a balance of ₦4,677,082.00 (Four million, six hundred and seventy-seven thousand, eighty-two naira) yet to be remitted. This should be remitted and the evidence forwarded for audit verification.

The accounting officer did not reply to my audit observations and has therefore violated Financial Regulation 3101 which states that "Accounting officer who fails to give satisfactory explanations to the audit query within the stipulated time as indicated in the provisions of the regulations shall be sanctioned accordingly.

FEDERAL MINISTRY OF HEALTH

5.33 At the Federal Ministry of Health, Abuja, it was observed that:

(a) The contract for the completion of School of Biomedical Engineering, University of Nigeria Teaching Hospital, Enugu was awarded to a company in Garki, Abuja with award letter Ref. No. MHO/PROC.DPT/12/227/VOL.1/51/ on 5th November, 2012 at a contract sum of ₦29,872,500.00 **(**Twenty nine million, eight hundred and seventy two thousand, five hundred naira) and completion period of 8 weeks.

The final payment was made through a payment voucher dated 16th May, 2013 at the completion of the contract. However, on scrutiny of the voucher, it was observed that:-

(i) There was no approval from the Accountant General for the payment of outstanding liabilities of 2012 in 2013 first quarter allocation.

(ii) The valuation certificate used for the payment was not the standard valuation certificate recognized by extant rules. A standard interim certificate must have backup in line with provision of the Procurement Act.

(iii) A provision for MDG Monitoring and Evaluation in the sum of ₦1,500,000.00 (One million, five hundred thousand naira) was added to the preliminary cost without breakdown. The basis for this should be explained.

(iv) The Priced Bill of Quantity provided ₦3,000,000.00 **(**Three million naira) for electrical installation and electrical wiring to be executed by nominated sub-contractor, but the breakdown of the electrical installation was not produced at the time of audit. This should be produced for my evaluation.

(v) A sum of ₦1,750,000.00 (One million, seven hundred and fifty thousand naira) was paid to the contractor as project Administration Fund without the approval of the Committee that originally awarded the contract or the Permanent Secretary of the Ministry. The basis for this payment should be explained.

(vi) A sum of ₦1,000,000.00 (One million naira) was paid to the contractor for contingencies but there is no indication of any unplanned activity in the process. This payment was an overpayment to the contractor as there was no service rendered to warrant such payment.

The Permanent Secretary has been informed and I have further requested that:

(i) The approval for the payment of outstanding liabilities of 2012 in 2013 should be forwarded to my Office for audit verification.

(ii) The recognized standard valuation certificate with back up should be produced for audit scrutiny.

(iii) The breakdown and the utilization of the ₦3,000,000 (Three million naira) provided for electrical installation should be produced for audit scrutiny.

(iv) The sum of ₦1,750,000.00 (One million, seven hundred and fifty thousand naira) paid to the contractor as Project Administration Fund should be justified or refunded.

(v) The sum of ₦1,000,000.00 (One million naira) paid for contingencies should be justified or recovered from the contractor.

His response is being awaited.

(b) An amount of $3,000,000.00 (Three million dollars) equivalent to ₦480,000,000.00 (Four hundred and eighty million naira) at the exchange rate of ₦160.00 (One hundred and sixty naira) to one dollar was used by the Ministry to pay the United Nations Population Fund (UNFPA) on a payment voucher dated 7/12/12 as government counterpart funding for the Procurement of 2012 contraceptive commodities.

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

(i) The Federal Executive Council memo approved by the President for the release of the government counterpart fund to UNFPA for procurement of contraceptive commodities, which the ministry claimed was approved by the Council on 14th November, 2012, was not attached to the voucher.

(ii) The ministry failed to adhere strictly to SGF Circular Ref. No. CM.87/S.11/58 dated 17th May, 2001 on Foreign Exchange Transaction by Public Officials and Institutions, by sourcing their foreign exchange from the parallel market rather than through the Central Bank of Nigeria. The non-adherence to this important regulation led to the loss of ₦15,690,000.00 (Fifteen million, six hundred and ninety thousand naira) by government. This arose as a result of using the higher exchange rate of ₦160.00 instead of the Central Bank of Nigeria official rate of ₦154.77.

(iii) The minutes of the Ministerial Tender's Board where this payment was deliberated upon before approval by the Minister was neither attached to the payment voucher nor produced for sighting during the audit.

(iv) The payment to the United Nations Population Fund (UNFPA) as government counterpart funds was not budgeted for by the Ministry in the 2012 approved budget. What was appropriated for in 2012 budget was MDG-IMNCH: Procurement and Distribution of Emergency Obstetrics Care and contraceptive commodities, Capacity Building for Service Provider: Awareness Creation and supportive supervision.

The Permanent Secretary has been asked to respond to the anomalies highlighted above, failing which the amount shall not be recognized as a legitimate charge against public funds.

(c) Five (5) payment vouchers dated July, 2012 for amounts totalling ₦629,671,200.00 (Six hundred and twenty-nine million, six hundred and seventy-one thousand, two hundred naira) were raised in favour of 5 (five) contractors. The payment was for the supply of the same quantity of drugs (50, 576 packets/quantities of 60 tablets of400/150/200mg of Lamivudrine/Zidovudrine. Vevirapine Arv MDGs branded drugs).

Audit scrutiny of the payment documents and award letters given to these contractors revealed the following irregularities:

(i) There was flagrant violation of the Procurement Act 2007 by awarding the same quantities and specification of the same items/drugs (50, 576 packets of 60 tablets of 300/15/200mg of Lamivudring/Zidovudring.vevirapine ARV MDGs branded drugs) to five different contractors at different unit prices on the same date.

(ii) The approved quantities awarded to the five contractors were also manipulated/altered to give equal quantities of 50,576 to all the 5 (five) contractors at varying prices instead of different quantities at the same unit price approved for the contractors by the BPP.

(iii) The 5 (five) contracts were approved and letters of award were given the same day (28/12/2011) to supply the same quantities of drugs at different unit prices and at different total contract sums.

(iv) The contractors' pro forma invoices attached to the payment documents were dated some months after the award letters were written, issued out and the contracts executed.

(v) The contract agreements were signed by the five contractors in June 2012, some months after the contracts were executed and when payments were about to be made.

(vi) The manipulation of the unit prices and quantities by the Federal Ministry of Health Tenders Board misled the Federal Executive Council into approving the supply of the drugs at different unit prices to the five contractors. This led to a total deviation from the least quoted price as recommended by the Bureau of Public Procurement (BPP) and resulted in a loss of ₦69,421,028.96 (Sixty-nine million, four hundred and twenty-one thousand, twenty-eight naira, ninety-six kobo) to the government.

(vii) The action of the Ministerial Tenders Board (MTB) and the Director of Procurement who approved and signed the five award letters contravened Financial Regulation 3102 (i) which stipulates that: "Any Public officer who is alleged to be involved in the inflation of contract shall be allowed 5 days within which to respond to audit query addressed to him" and Financial Regulation 3102 (ii) which stipulates that "where the inflation of the contract involves the Tenders Board, all the members that approved the inflation contract shall be severally and collectively sanctioned".

The Permanent Secretary has been asked to explain:

(i) The non-compliance with the Procurement Act of 2007 in the award of these contracts and the irregular price fixing and inflation of contracts.

(ii) The price differential applied to the different contracts for the same product on the same day led to loss of ₦69,421,028.96 (Sixty-nine million, four hundred and twenty-one thousand, twenty-eight naira, ninety-six kobo) by the government. Therefore, the Director of Procurement in the Ministry and entire members of the Ministerial Tenders Board that evaluated the tenders and recommended the five awards at different unit prices should be sanctioned, in accordance with the regulations.

(d) The Federal Government released the sum of ₦2.5 billion (Two billion, five hundred thousand naira) to the Federal Ministry of Health Headquarters in 2012 to alleviate the condition of the flood victims in the affected areas and to tackle health related issues, provide medicine and other items that will generally improve the condition of the victims.

The sum of ₦52,000,000.00 (Fifty-two million naira) was illegally transferred from the Flood Fund Account as loan to the Overhead Account and granted as Personal Advances to 5 (five) officers of the Ministry between March and April, 2013 for Guinea Worm Certification activities, surveillance and reporting, field assessment, monitoring and supportive supervision nationwide.

This action distorted the smooth flow of the administration of the Fund and constituted a fundamental breach of the Financial Regulations governing virement of public funds.

The necessity that warranted the transfer of the money as loan to the Overhead Account for Guinea worm activities could not be understood since Guinea worm activities were adequately budgeted for in the Appropriation Act. The loaned

amount had not been returned to the Flood Fund Account or retired by the officers concerned as at the time of writing this report, a clear indication that the fund was intentionally diverted and spent.

Another sum of ₦163,164,200.00 (One hundred and sixty-three million, one hundred and sixty-four thousand, two hundred naira) was equally vired from the Flood Fund Account to the Overhead Account between December, 2012 and April, 2013. The money was spent on Duty Tour Allowances and other sundry expenses like investigation of Lassa Fever outbreak, airing of jingles and hosting of workshop, which had no direct impact on the Flood victims. No authority was produced for the transfer.

In view of the above irregularities, I have requested that:

(i) The sum of ₦52,000,000.00 (Fifty-two million naira) diverted from the Flood Fund Account to Overhead Account on loan should be paid back to the account.

(ii) The officers that were granted Personal Advances totalling ₦52,000,000.00 (Fifty-two million naira) from Overhead Account should be made to retire the advances or refund the money to the Account.

(iii) The ₦163,164,200.00 (One hundred and sixty-three million, one hundred and sixty-four thousand, two hundred naira) diverted from THE Flood Fund Account to finance Lassa Fever outbreak etc should equally be paid back to the Flood Fund Account. The officers that were advanced the money should be asked to retire the advances or refund the total sum.

(iv) Details of expenditure of the entire ₦2.5 billion (Two billion, five hundred thousand naira) released for the Flood Victims in 2012 should be produced for my verification.

(v) The authority for the virement of the sums of ₦52,000,000.00 (Fifty-two million naira) and ₦163,164,200.00 (One hundred and sixty-three million, one hundred and sixty-four thousand, two hundred naira) being amounts diverted without authorization should be produced.

Port Health Services, Port-Harcourt, Rivers State

5.34 At the Port-Harcourt Health Service, Port-Harcourt, it was discovered that:

Payments totalling ₦1,130,500.00 (One million, one hundred and thirty thousand, five hundred naira) were made on 7 (seven) payment vouchers. Six (6) of the vouchers were for motor vehicle expenses. The vouchers were without vital supporting documents. Furthermore, the official ambulance upon which the expenditure was incurred was earlier reported unserviceable by the Doctor. The vehicle was not produced for sighting, neither were the replaced parts made available.

The replaced parts and the motor vehicle should be produced for inspection, otherwise the total sum of ₦1,130,500.00 (One million, one hundred and thirty thousand, five hundred naira) should be recovered and recovery particulars forwarded for verification.

The matter was reported to the Permanent Secretary through my Audit Inspection Report Ref. OAuGF/PH/FMH/FPH/42 and his response is being awaited.

FEDERAL MINISTRY OF POWER

5.35 At the Federal Ministry of Power, it was observed that 5% Value Added Tax (VAT) of ₦9,241,642.10 (Nine million, two hundred and forty-one thousand, six hundred and forty-two naira, ten kobo) and five percent (5%) Withholding Tax (WHT) of ₦9,241,642.10 (Nine million, two hundred and forty-one thousand, six hundred and forty-two naira, ten kobo) all totalling ₦18,483,284.20 (Eighteen million, four hundred and eighty-three thousand, two hundred and eighty-four naira, twenty kobo) were not deducted from a payment for the construction of 23km, 33kv overhead line and 7.5MVA 33/11KVA substations for the Katsina Wind Farm Power Project. The contract value was ₦194,074,483.94 (One hundred and ninety-four million, seventy-four thousand, four hundred and eighty-three naira, ninety-four kobo). This negligence of non-compliance with the Federal Inland Revenue Service Guidelines on Collection of VAT and WHT has led to loss of government revenue, amounting to ₦18,483,284.20 (Eighteen million, four hundred and eighty-three thousand, two hundred and eighty-four naira, twenty kobo).

The Permanent Secretary has been asked to recover the sum of ₦18,483,284.20 (Eighteen million, four hundred and eighty-three thousand, two hundred and eighty-four naira, twenty kobo) from the contractor and remit same to the Federal Inland Revenue Service.

(b) A total sum of ₦7,036,476.34 (Seven million, thirty-six thousand, four hundred and seventy-six naira, thirty-four kobo) made up of the sum of ₦4,690,984.23 (Four million, six hundred and ninety thousand, nine hundred and eighty-four naira, twenty-three kobo) as Withholding tax (10%) and ₦2,345,492.11 (Two million, three hundred and forty-five thousand, four hundred and ninety-two naira, eleven kobo) as Value Added Tax, were not deducted from 3 (three) payments totalling ₦49,255,334.40 (Forty-nine million, two hundred and fifty-five thousand, three hundred and thirty-four naira, forty kobo). The payments were for consultancy services rendered to the Ministry.

The Permanent Secretary has been asked to recover the sum of ₦7,036,476.34 (Seven million, thirty-six thousand, four hundred and seventy-six naira, thirty-four kobo) from the consultants, remit same to FIRS and forward the evidence for verification.

(c) It was observed that 5% Withholding Tax instead of 10% was deducted from 12 (twelve) payments for consultancy service contracts valued at ₦235,226,430.35

(Two hundred and thirty-five million, two hundred and twenty-six thousand, four hundred and thirty naira, thirty-five kobo). The implication of this is that a sum of ₦11,201,258.62 (Eleven million, two hundred and one thousand, two hundred and fifty-eight naira, sixty-two kobo) was deducted as Withholding tax instead of ₦22,402,517.24 (Twenty-two million, four hundred and two thousand, five hundred and seventeen naira, twenty-four kobo), resulting in an under-payment of tax amounting to ₦11,201,258.62 (Eleven million, two hundred and one thousand, two hundred and fifty-eight naira, sixty-two kobo). That is, the difference between the ten percent applicable rate and the five percent rate applied.

The Permanent Secretary has been requested to recover the sum of ₦11,201,258.62 (Eleven million, two hundred and one thousand, two hundred and fifty-eight naira, sixty-two kobo) from the Consultants and remit to the Federal Inland Revenue Service.

(d) A total sum of ₦75,037,000.00 (Seventy-five million, thirty-seven thousand naira) was paid to various consultants for training programmes between July and December, 2013 vide 35 payment vouchers, without deducting the 10% mandatory Withholding Tax (WHT) amounting to ₦7,146,380.00 (Seven million, one hundred and forty-six thousand, three hundred and eighty naira, ninety-five kobo).

The Permanent Secretary has been asked to recover the amounts from the consultants and remit same to the Federal Inland Revenue Service forthwith.

(e) The examination of a payment voucher paid on the 8/7/2013 in respect of Technical Services, ancillary services and management of the 215 MW Power Plant in Kaduna at a cost of ₦74,685,860.40 (Seventy-four million, six hundred and eighty-five thousand, eight hundred and sixty naira, forty kobo) revealed the following:-

(i) The letter of award of contract was not attached to the payment voucher.

(ii) The Withholding Tax was under-deducted by applying 5% tax rate instead of 10% for consultancy services as required by Guidelines on the Collection Procedure for Withholding Tax and Value Added Tax by Ministries, Parastatals and other Agencies of Government (FIRS Information Circular No. 9902 of 1st January, 1999).

This resulted to an under-deduction of Withholding Tax of ₦3,734,293.02 (Three million, seven hundred and thirty-four thousand, two hundred and ninety-three naira, two kobo).

The Permanent Secretary has been communicated to recover the sum of ₦3,734,293.02 (Three million, seven hundred and thirty-four thousand, two hundred and ninety-three naira, two kobo) being the amount under-deducted from the contractor and to produce the letter of award for verification.

(f) The audit review of 3 (three) payments relating to some chartered flights engaged by the Ministry for various government assignments revealed that the contracts were inflated by the inclusion of 5% Withholding Tax amounting to

₦2,688,425.00 (Two million, six hundred and eighty-eight thousand, four hundred and twenty-five naira) as shown on the various receipts issued by the company.

The inclusion of WHT in contract sum contradicts Section 16(e) of Notes for Guidance on Income Tax, which states that "deductions are not meant and should not be regarded as additional cost of contracts/services rendered and should therefore not be built into the const of services. They are deductions in lieu of income/profit derived from such activities".

The Permanent Secretary has been requested to recover the sum of ₦2,688,425.00 (Two million, six hundred and eighty-eight thousand, four hundred and twenty-five naira) from the contractor.

(g) Amounts totalling ₦1,150,000.00 (One million, one hundred and fifty thousand naira) were included as contingencies in the cost of local travel of the Hon. Minister of State for Power and the Legal Adviser. The payments were made in the month of June, 2013, and are yet to be accounted for.

The Permanent Secretary has been requested to recover the money since the payees could not account for them.

OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION

5.36(a) It was observed through the payroll that one Hon. Minister was being paid double salary through the Integrated Personnel and Payroll Information System (IPPIS) No. 97723 for a period of 14 (fourteen) months, between February 2012 and March 2013. The total over-payment was computed to be ₦15,839,693.38 (Fifteen million, eight hundred and thirty-nine thousand, six hundred and ninety-three naira, thirty-eight kobo).

Though the anomaly had been stopped at the IPPIS Section since March 2013, the over-payment of ₦15,839,693.38 (Fifteen million, eight hundred and thirty-nine thousand, six hundred and ninety-three naira, thirty-eight kobo) is yet to be recovered from the Hon. Minister.

The Permanent Secretary has been requested to recover the total sum ₦15,839,693.38 (Fifteen million, eight hundred and thirty-nine thousand, six hundred and ninety-three naira, thirty-eight kobo) from the Hon. Minister, and forward recovery particulars for audit verification.

(b) An officer on Grade Level 08 step 6 with IPPIS No. 86759 completed the Bio-Data form and appeared for the verification exercise. However, it was discovered that the officer had since left service and taken up another appointment with an Agency in Abuja.

The Office of the Secretary to the Government of the Federation was subsequently informed of the above mentioned matter, in order to contact the new employer for fact-finding, but no response was received.

The Permanent Secretary has once more been requested to investigate this matter and recover the total amount paid to the absconded officer since the time he left office, furnish relevant particulars for audit verification and take appropriate disciplinary action against the officer's immediate head for failure to report the abscondment.

(c) The name of an officer on Grade Level 15 was duplicated as also being on Grade level 01 step 2 with a monthly salary of ₦19,272.42 (Nineteen thousand, two hundred and seventy-two naira and forty-two kobo). Investigation revealed that the officer is an Assistant Director in GSO and his normal salary is also being paid. It could not be determined for how long this practice has been on, but the Permanent Secretary was advised to communicate with the bank in order to unravel the officer behind the fictitious account, but his response is still being awaited.

The Permanent Secretary has once more been communicated to ensure that the officer is apprehended and all the amounts paid to the fictitious account recovered.

(d) During the personnel audit exercise, it was observed that 46 SERVICOM staff in the Presidency out of which 12 were junior staff (GL. 05-06) and 34 Senior Officers (GL. 14-15) were captured into the IPPIS payment system in the Accountant-General's Office and have continued to be paid monthly salaries whereas their appointment letters were not from the Federal Civil Service Commission as stipulated by Extant Regulations. The Senior officers presented letters of appointment from Servicom. The staff have even enjoyed promotions by the same Office without recourse to the Federal Civil Service Commission.

Such practice contravenes the provisions of extant rules which vests recruitment, promotion and discipline of senior officers in the Federal Civil Service Commission. Worse still, the Accountant-General's office captured the officers into the Integrated Personnel and Payroll Information System (IPPIS) and were paying them monthly without regularizing their appointments.

The Permanent Secretary has been communicated to suspend further payment of salaries to the affected officers until their appointments are regularized by the Federal Civil Service Commission.

(e) Two hundred and ninety (290) members of staff of the Office of the Secretary to the Government of the Federation did not appear for verification exercise in March, 2013. Up-to the time of writing this report in October, 2013, they have not shown up despite the time given.

In view of their inability to present themselves for the exercise, it is presumed that they do not exist.

The Permanent Secretary has been requested to contact the Office of the Accountant-General (IPPIS) to stop the monthly salaries of the officers forthwith, until they make themselves available. The 290 staff are assumed to be ghost workers unless proven otherwise by the Office of the Secretary to the Government of the Federation.

(f) Amounts totalling ₦1,129,501,362.37 (One billion, one hundred and twenty-nine million, five hundred and one thousand, three hundred and sixty-two naira, thirty-seven kobo) were granted as cash advances and the sum of ₦42,260,000.00 (Forty-two million, two hundred and sixty thousand naira) as imprests, both amounts totalling ₦1,171,761,362.37 (One billion, one hundred and seventy-one million, seven hundred and sixty-one thousand, three hundred and sixty-two naira, thirty-seven kobo) to members of staff of the Office. These advances and imprests are yet to be retired.

Consequently, the Permanent Secretary has been communicated to effect deductions from the salaries of the defaulting officers in line with Extant Regulations and forward the particulars of recoveries for audit verification.

(g) It was observed that between December, 2012 and July, 2013:

(i) A total sum of ₦6,732,858.89 (Six million, seven hundred and thirty-two thousand, eight hundred and fifty-eight naira, eighty-nine kobo) was paid to 45 (Forty-five) officers in excess of their normal salaries.

(ii) A total sum of ₦8,399,431.06 (Eight million, three hundred and ninety-nine thousand, four hundred and thirty-one naira, six kobo) was misapplied for payment of promotion arrears, in violation of Circular No. OAGF/IPPIS/086/1/27 of 12 June, 2012 which states that funds for payment of promotion arrears should be applied for, from the Budget Office before payment.

After the previous personnel audit, the weakness in the internal control system was reported. However, incidences of over-payments still persist against the provision of Financial Regulation 1504(d) which states that "… if a weakness in the system of control or in security is established, measures should be taken to prevent a reoccurrence of the loss".

Furthermore, under Financial Regulation 1502 (i), "…Accounting officers are personally empowered to surcharge the officers responsible up to the full amount of the loss…".

The Permanent Secretary has been requested to recover the sum of ₦6,732,858.89 (Six million, seven hundred and thirty-two thousand, eight hundred and fifty-eight naira, eighty-nine kobo) from the beneficiaries and also to comply with regulations to prevent re-occurrence of the losses.

(h) On payment voucher 168 dated 18th June, 2013 with Deptal. No. TP/OSGF/CA/ADV./235/2013 the sum of ₦2,180,000.00 (Two million, one hundred

and eighty thousand naira) was paid to an officer of the Office of the Secretary to the Government of the Federation as cash advance to cover the expenses relating to OSGF Co-operative Society activities.

Co-operative Societies of any MDA is a voluntary organization where monthly deductions are made from the salaries of members and paid into a separate account for their welfare.

It is therefore surprising that the sum of ₦2,180,000.00 (Two million, one hundred and eighty thousand naira) of public funds was approved from budgetary allocation to finance the activities of the Co-operative Society of OSGF.

The Circular reference SWC/S/04/S.310/105 dated 10th June, 2010 titled "Revised Frequency of meetings and rates of allowances for part-time members of Government Committees, Board of Federal Agencies, Statutory Co-operatives and Government owned companies", attached to the payment voucher does not apply to Co-operative Societies.

Consequently, the Permanent Secretary has been communicated to recover the sum of ₦2,180,000.00 (Two million, one hundred and eighty thousand naira) and forward evidence of recovery to my Office for verification.

(i) Amounts totalling ₦171,073,360.00 (One hundred and seventy-one million, seventy-three thousand, three hundred and sixty naira) were released for initial assessment of flooding in some states of the Federation in October, 2012.

The sum of ₦21,073,360.00 (Twenty-one million, seventy-three thousand, three hundred and sixty naira) released to NEMA from the Ecological Fund Office is yet to be accounted for, 18 months after the completion of the assignment.

The Permanent Secretary has been communicated to ensure that the money is accounted for.

(j) Personal advances granted to 106 (One hundred and six) officers of the Ecological Fund office between January and December, 2013 totalling ₦138,115,719.28 (One hundred and thirty-eight million, one hundred and fifteen thousand, seven hundred and nineteen naira, twenty-eight kobo) were not retired at the time of writing this report in February, 2014, 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".

The Permanent Secretary has been asked to recover the entire sum of ₦138,115,719.28 (One hundred and thirty-eight million, one hundred and fifteen thousand, seven hundred and nineteen naira, twenty-eight kobo) from the defaulting officers and to forward the particulars for audit verification.

(k) A total sum of ₦175,635,093.00 (One hundred and seventy-five million, six hundred and thirty-five thousand, ninety-three naira) was paid to various staff of the Ecological Fund Office for monitoring and co-ordination of Ecological Fund projects.

The payment vouchers lacked vital information such as the date of visit to project site, list of staff that carried out the assignment and the report of the visits to the project site.

The Permanent Secretary has been asked to produce the vital documents stated above for audit examination, otherwise the sum of ₦175,635,093.00 (One hundred and seventy-five million, six hundred and thirty-five thousand, ninety-three naira) may not be accepted as proper and legitimate charges against public funds.

(l) Amounts totalling ₦41,984,000.00 (Forty-one million, nine hundred and eight-four thousand naira) were paid to 14 officers through different payment vouchers as cash advances and out of pocket expenses to purchase office consumables and working materials for the smooth running of the Ecological Fund office. The items could not be verified into the Store/Store records.

The Permanent Secretary has been asked to account in full for all the items purportedly purchased or recover the whole sum of ₦41,984,000.00 (Forty-one million, nine hundred and eight-four thousand naira) from the salaries of the beneficiaries of the advances and the evidence of recovery be forwarded for audit verification.

(m) The examination of payment voucher No. NCFR/HR/1/067/2013 of 20th November, 2013 revealed that a sum of ₦7,830,320.00 (Seven million, eight hundred and thirty thousand, three hundred and twenty naira) was paid to a Federal Commissioner as motor vehicle loan. The loan agreement provided that the beneficiary will repay the said principal sum of ₦7,830,320.00 (Seven million, eight hundred and thirty thousand, three hundred and twenty naira) with interest thereon at the rate of three percent per annum over a period of 48 months, on equated annuity as to principal and interest.

Audit computation of repayment based on equal annuity recovery of the loan and interest is ₦173,318.86 (One hundred and seventy-three thousand, three hundred and eighteen naira, eighty-six kobo) per month and not ₦163,131.67 (One hundred and sixty-three thousand, one hundred and thirty-one naira sixty-seven kobo) presently deducted. This is contrary to the agreement and terms which stipulate that repayment shall be with interest at 3% interest per annum. This under-deduction will result in financial loss of ₦488,985.45 (Four hundred and eighty-eight thousand, nine hundred and eighty-five naira forty-five kobo) to the Government over the loan tenor.

Furthermore, the loan agreement aspect that should explicitly state the vehicle make, manufacturers' number, registration and purchase price details as schedule to the agreement was not filled. Thus, it was not possible to verify the asset that was purchased with the loan.

The Hon. Commissioner has been communicated to recover the monthly under-deduction of ₦20,374.38 (Twenty thousand, three hundred and seventy-four naira thirty-eight kobo) from January, 2014 and ensure that the sum of ₦173,318.86

(One hundred and seventy-three thousand, three hundred and eighteen naira, eighty-six kobo) is deducted in subsequent months until the loan is fully recovered.

(n) The Bill of Quantities for the underlisted contracts were neither attached to the payment vouchers nor released for audit examination.

S/N	PAYEE	CONTRACT	CONTRACT SUM ₦
1.	M/s High Skill Nig Ltd.	Renovation & Partitioning of NCFR at Federal Secretariat, Ilorin.	14,403,500.00
2.	Amber & Associates Nig. Ltd.	Renovation of Nairobi Hall at Oru Refugee Camp in Ijebu Ode.	12,578,527.00
3.	M/s Bodenis Nig. Ltd.	Renovation of Admin Block at Oru Refugee Camp	7,609,841.00
4.	M/s Motube High Tech. Systems Ltd.	Furnishing and Equipping NCFR offices in Ilorin & Lagos.	14,416,000.00

The Permanent Secretary has been asked to produce the Bill of Quantities to facilitate the verification of the renovation jobs carried out at the various sites.

(o) As at time of audit inspection in April, 2014, a total sum of ₦18,676,976.94 (Eighteen million, six hundred and seventy-six thousand, nine hundred and seventy-six naira, ninety-four kobo) granted as Advances to 29 members of staff remained unretired. The unretired advances constitute debts to the officers and immediate deduction from their salaries should commence, in line with extant regulations.

The Permanent Secretary has been requested to recover the amounts from the defaulting officers and forward evidence for audit verification.

MINISTRY OF FOREIGN AFFAIRS

5.37 The audit examination of accounts and records kept at the Ministry of Foreign Affairs, Abuja, revealed that:-

(a) The total sums of ₦133,822,138.14 (One hundred and thirty-three million, eight hundred and twenty-two thousand, one hundred and thirty-eight naira, fourteen kobo) and ₦134,073,534.54 (One hundred and thirty-four million, seventy-three thousand, five hundred and thirty-four naira, fifty-four kobo), both amounting to ₦267,895,672.68 (Two hundred and sixty-seven million, eight hundred and ninety-five thousand, six hundred and seventy-two naira, sixty-eight kobo) were collected as Withholding and Value Added taxes respectively in the 2013 financial year.

However, the corresponding remittance to the Federal Inland Revenue Service (FIRS) was only ₦43,990,796.34 (Forty-three million, nine hundred and ninety thousand, seven hundred and ninety-six naira, thirty-four kobo) for VAT and ₦40,944,755.24 (Forty million, nine hundred and forty-four thousand, seven hundred and fifty-five naira, twenty-four kobo) for WHT, thereby leaving a total balance of

₦182,960,121.10 (One hundred and eighty-two million, nine hundred and sixty thousand, one hundred and twenty-one naira, ten kobo) unaccounted for. This amount should be remitted to the Federal Inland Revenue Service without further delay.

(b) An officer was paid the sum of ₦11,640,000.00 (Eleven million, six hundred and forty thousand naira) vide a Capital payment voucher dated 6th November, 2013 in respect of honoraria and seating allowances for the Standing Committees of the 2nd High Level meeting of Global Power for Women Network. There were altogether 8 (eight) Standing Committees comprising of 161 (One hundred and sixty-one) members. Neither the names of the Committee members nor acknowledgement of receipt of their allowances were attached to the payment voucher. This payment cannot be regarded as a proper charge against public funds without these relevant documents. A request dated 2nd May, 2014 was made demanding for the relevant documents but no response was received.

These documents should be produced for my scrutiny otherwise the total amount of ₦11,640,000.00 (Eleven million, six hundred and forty thousand naira) should be recovered and paid back to Treasury, furnishing recovery particulars.

(c) The sum of ₦250,000,000.00 (Two hundred and fifty million naira) was appropriated and released under the 2013 Budget for purchase and installation of Security Equipment at the Ministry of Foreign Affairs Headquarters.

A company was awarded the contract to supply and install Improvised Explosive Device (IED) Bomb Detector/Jammer and other essential security items at the MFA Headquarters. The sum of ₦117,788,786.46 (One hundred and seventeen million, seven hundred and eighty-eight thousand, seven hundred and eighty-six naira, forty-six kobo) being fifty percent (50%) payment, was paid to the contractor vide a Capital payment voucher dated 29th August, 2013.

Essential documents such as Contract Agreement, contract award letter and invoices were not attached to the payment voucher for audit examination. A request was made requesting for the relevant contract file and document through my letter dated 22nd April, 2014 but no response was received.

Secondly, there is no indication that the contract went through due process as required by the Procurement Act and relevant treasury circulars before it was awarded and payment made because there was no “Certificate of No-objection”, from the BPP and no FEC approval was presented to attest to that.

In the light of above anomalies, the expenditure cannot be accepted as a legitimate charge against public funds.

The sum of ₦117,788,786.46 (One hundred and seventeen million, seven hundred and eighty-eight thousand, seven hundred and eighty-six naira, forty-six kobo) should therefore be recovered from the contractor and evidence of recovery forwarded for audit verification.

(d) Forty (40) contractors were awarded contracts for the supply of various items such as Laptop computers, Giant torchlight, Air-conditioners in the Ministry's store during the period under review. Amounts totaling ₦149,859,095.04 (One hundred and forty-nine million, eight hundred and fifty-nine thousand, ninety-five naira, four kobo) were paid to the contractors.

At the time of the physical inspection of the store, it was discovered that there was no record of the receipt or issuance of the said items in the Store Ledger. This is a clear indication that the items were not supplied in the first instance although payments were fully made.

On enquiry, the Store officer revealed that these transactions were carried out during the time of her predecessor and that no official hand-over was made to her. This is not tenable. It is expected that the Ministry should have acted in consonance with the provisions of Financial Regulation 2431(i) which stipulates that "If circumstances are such that the out-going officer is unable to be present at the time of hand-over, a stock verifier or Board of Survey shall be appointed to check and hand-over stores".

On account of these irregularities, I find it difficult to accept the total sum of ₦149,859,095.04 (One hundred and forty-nine million, eight hundred and fifty-nine thousand, ninety-five naira, four kobo) purportedly spent on stores during the period as a proper and legitimate charge against public funds. Consequently, the amount should be recovered from the contractors, forwarding recovery particulars for verification.

(e) The Ministry awarded a contract for the registration and insurance of its 14 (Fourteen) new project vehicles to an insurance company in November, 2012 for a total sum of ₦6,418,955.25 (Six million, four hundred and eighteen thousand, nine hundred and fifty-five naira, twenty-five kobo) vide a payment voucher dated 25th April, 2013.

Further examination of the payment voucher revealed that:-

(i) The mandatory 5% Withholding Tax (WHT) and Value Added Tax (VAT) respectively amounting to ₦641,895.52 (Six hundred and forty-one thousand, eight hundred and ninety-five naira, fifty-two kobo) was not deducted from the payment made to the contractor thereby denying the government her legitimate revenue.

(ii) The relevant supporting documents such as the details of the 14 (Fourteen) vehicles involved, originating memo showing terms of the insurance policy, original receipts issued to the Ministry by the insurance company among other relevant documents were not produced for verification to authenticate the payment.

Consequently, I have requested that:-

(i) The un-deducted 5% Withholding and Value Added Taxes totalling ₦641,895.52 (Six hundred and forty-one thousand, eight hundred and ninety-five naira, fifty-two kobo) should be recovered from the company, forwarding recovery particulars for verification.

(ii) Vital supporting documents for the sum of ₦6,418,955.25 (Six million, four hundred and eighteen thousand, nine hundred and fifty-five naira, twenty-five kobo) paid to the contractor should be forwarded for verification otherwise the full amount should be recovered, forwarding recovery particulars for verification.

The evidence of tax deduction and payment with supporting documents should be forwarded to my Office for verification otherwise the payment cannot be regarded as a legitimate charge against public fund.

(f) The Ministry paid ₦4,000,000.00 (Four million naira) to National Institute for Policy and Strategic Studies in respect of course fees for Senior Executive Course 35/2013 in favour of a staff. No evidence was produced to support the payment and no official receipt issued by the Institute to the Ministry acknowledging receipt of the payment was presented for my verification.

Vital documents such as admission letter showing course fees and official receipt from National Institute for Strategic Studies should be produced for audit verification. Otherwise, the sum of ₦4,000,000.00 (Four million naira) should be recovered from the Institute forwarding recovery particulars for verification.

(g) Nine (9) payments amounting to ₦2,366,810.65 (Two million, three hundred and sixty-six thousand, eight hundred and ten naira, sixty-five kobo) were made as terminal benefits to 9 (nine) officers of the Ministry who retired from service between July and September, 2013.

Another officer who returned from Mission in Japan was paid a total of ₦1,131,201.64 (One million, one hundred and thirty-one thousand, two hundred and one naira, sixty-four kobo) as posting entitlement.

However, relevant documents like retirement letters, certificate of non-indebtedness by the officers and posting letter were not attached to the payment vouchers or produced to authenticate the claims.

The relevant supporting documents should be produced for audit verification otherwise the claims cannot be accepted as legitimate charges against public funds and should be recovered from the retired officers or authorizing officer.

(h) Thirteen (13) payments amounting to ₦20,968,040.00 (Twenty million, nine hundred and sixty-eight thousand, forty naira) were made to 12 (twelve) officers of the Ministry to attend some functions on behalf of the Ministry between May and September, 2013.

Further examination of the payment vouchers revealed that letters of invitation to attend the events were neither attached to the payment vouchers nor produced for verification on demand. The letters of invitation should be the basis upon which approvals were made and money released.

These payments violated Financial Regulation 603(i) which stipulates that all vouchers shall be supported by relevant documents such as special letters of authority, etc.

In the absence of such vital supporting documents, the total sum of ₦20,968,040.00 (Twenty million, nine hundred and sixty-eight thousand, forty naira) should be recovered from the officers forwarding recovery particulars for verification.

(i) An officer was paid a total sum of ₦4,310,000.00 (Four million, three hundred and ten thousand naira) for procurement of account security documents vide 3 (three) payment vouchers dated 27th May, 2013 for ₦2,350,000.00, 20th June, 2013 for ₦955,000.00 and 25th April, 2013 for ₦1,005,000.00.

It was observed at the time of physical survey in the store that the security documents were neither taken on Store Ledger charge nor produced for inspection on demand.

Therefore, it is difficult to accept the expenditure as legitimate charges against public funds.

The total sum of ₦4,310,000.00 (Four million, three hundred and ten thousand naira) should be recovered from the officer, informing me of recovery particulars for verification.

(j) Personal Advances were granted to 12 (twelve) officers between April and December, 2013 for amounts totaling ₦12,364,136.75 (Twelve million, three hundred and sixty-four thousand, one hundred and thirty-six naira, seventy-five kobo) and as at the time of audit inspection in February, 2014, the amounts were still outstanding against them and all efforts towards getting the various staff to account for the funds proved abortive.

In view of the above therefore, the unretired advances of ₦12,364,136.75 (Twelve million, three hundred and sixty-four thousand, one hundred and thirty-six naira, seventy-five kobo) can not be accepted as legitimate charges against public funds and should be recovered from the various staff.

The Accounting officer did not respond to my audit observations dated 5th and 9th May, 2014 and referenced OAuGF/ABJ/MFA/VOL.IV and has therefore violated Financial Regulations 3101 which demands satisfactory explanations to audit queries within the stipulated time.

OVERSEAS MISSIONS

EMBASSY OF NIGERIA, BUCHAREST, ROMANIA:

5.38 At the Embassy of Nigeria, Bucharest, Romania, the sum of $362,685.00 was realised as Internally Generated Revenue between August, 2011 and June, 2013 but only the sum of $240,000.00 was remitted to the Federal Government Independent Revenue Account. The balance of $122,685.00 was yet to be remitted.

Also, the sum of $139,522.00 was realised as Internally Generated Revenue at Sofia but only the sum of $105,000.00 was remitted to the Federal Government Revenue Account leaving a balance of $34,552.00.

The practice of holding onto revenue is an infraction of extant regulations.

I have requested the Permanent Secretary to remit the total sum of $157,237 to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) The sum of ₦4,254,487.95 could not be accounted for under the Personnel Cost as unspent balance for the year ended 31st December, 2012. The only sum brought forward was ₦19.00.

Financial Regulation 414 states that "under no circumstances shall anticipated savings be utilised for payment before they are due. Likewise, the unexpended portion of any sub-head shall not be drawn for the purpose of setting it in reserve to meet impending payment or be carried to a deposit or suspense account".

The Permanent Secretary has been informed of this infraction and his response is been awaited.

(c) Eighteen (18) expenditure sub-heads were over expended to the tune of ₦158,473,528.27 between January 2011 and December 2012.

Despite the fact that I had reported on the over-expenditure under some sub-heads in 2009 and 2010 financial years, it is worrisome that the situation still continued unabated in 2011 and 2012.

The practice where allocations are over-expended defeats the principle of appropriation. It is important to note that this act contravenes the provisions of extant regulations which stipulate that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the approved estimates or supplementary estimates may be authorised by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this breach of extant rules and his comment is being awaited.

NIGERIA HIGH COMMISSION, AUSTRALIA:

5.39a) During the audit examination of the books of accounts and records maintained by the Nigeria High Commission, Canberra, Australia, it was observed that a loan amounting to AUD100,000.00 (One hundred thousand Australia dollars) was granted to the mission by the Commonwealth Bank, Canberra, Australia in December 2008. To secure the loan the Mission used its property located at 31 Rose Worthy Crescent, Farrer as collateral with the hope of paying back when the Mission received the awaited remittances.

However, as of the time of the audit visit in October, 2013 only the sum of AUD66,000.00 (Sixty-six thousand Australia dollars) has been paid back leaving a balance of AUD34,000.00 (Thirty-four thousand Australia dollars) still outstanding.

The attention of the Permanent Secretary has been drawn to this, requesting his urgent intervention in settling the outstanding amount in order not to lose the property for default. His response is still being awaited.

(b) An audit examination of the Revenue Account cash book and bank statements maintained at the Nigeria High Commission Canberra, Australia, revealed that a total sum of AUD36,200.00 (Thirty-six thousand, two hundred Australia dollars) was withdrawn from the account instead of remitting to the Independent Revenue Account with J.P. Morgan Chase Bank, New York. Whereas the Mission recorded the transaction on the cash book as a transfer to the Independent Revenue Account, the bank statement clearly recorded it as cash withdrawal.

The attention of the High Commissioner and the Finance Attaché were drawn to the anomaly but they could not give any convincing reason for the withdrawal.

The matter has been reported to the Permanent Secretary whose reaction is still being awaited.

(c) During the examination of the Salary Account maintained by the Nigeria High Commission, Australia, in 2013, it was observed that a total sum of USD$215,000.00 (Two hundred and fifteen thousand US dollars) was transferred in three tranches into the salary account in April, 2013 without justification since there was enough money in the account to pay salaries.

The Permanent Secretary has been informed about this and his response is being awaited.

NIGERIA HIGH COMMISION, SINGAPORE:

5.40 At the Nigeria High Commission, Singapore, the sum of USD 275,911.54 was transferred from the Capital account and expended on the payment of rent. This development amounts to Virement without the approval of the National Assembly and a serious contravention of extant rules and regulations.

I am worried that Accounting Officers continue to contravene with impunity the very rules and regulations they are supposed to protect.

The Permanent Secretary has been informed of this and his reaction is being awaited.

(b) The Nigeria High commission, Singapore, has accumulated an outstanding debt of US$716,530.21 (Seven hundred and sixteen thousand, five hundred and thirty US dollars, twenty-one cents), which have not been settled as at the time of the visit.

The Permanent Secretary's attention has been drawn to the outstanding debts which if settled, would go a long way in solving the financial problems being faced by the mission.

EMBASSY OF NIGERIA, CONGO-BRAZA VILLE:

5.41 At the Nigeria Embassy, Brazzaville –Congo, the sum of $58, 453.00 which was meant for the Embassy was wrongfully credited into the account of Nigeria Embassy, Kinshasa Congo by the London Correspondent Bank and the said money was inappropriately spent by the Embassy in Kinshasa.

The Permanent Secretary has been asked to recover the sum of $58,453.00 from the Nigeria Embassy, Kinshasa, Congo and the particulars of recovery furnished for my verification. His response is being awaited.

EMBASSY OF NIGERIA, CONGO-KINSHASA

5.42 At the Embassy of Nigeria, Congo- Kinshasa, the sum of USD1,800 (₦288,000.00) was realised as Internally Generated Revenue between December 2012 and February 2013.

However, as at the time of audit inspection in July 2013, the Embassy has not remitted the amount to the Federal Government Independent Revenue Account as required by extant regulations.

The practice of holding onto revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of ₦288,000.00 to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

NIGERIA HIGH COMMISSSION, KUALA LUMKPUR, MALAYSIA:

5.43 At the Nigeria High Commission, Kuala Lumpkpur, Malaysia, 20 (Twenty) expenditure sub-heads were over expended to the tune of ₦71,024,404.03 in 2013.

The practice where allocations are over-expended defeats the principle of appropriation. It is important to note that this act contravenes the provisions of extant regulations which stipulate that no expenditure on any sub-head of the recurrent estimates in excess of the provision in the approved estimates or supplementary

estimates may be authorised by any officer controlling a vote without the prior approval of the National Assembly.

I have requested the Permanent Secretary to discourage the Nigerian Missions from the frequent over-expenditure of their votes.

CONSULATE GENERAL OF NIGERIA, BATA, EQUATORIAL GUINEA:

5.44 At the Consulate-General of Nigeria, Bata, Equatorial Guinea, some expenditure sub-heads were over expended to the tune of ₦37,511,850.41 in 2011 and ₦24,588,825.42 in 2012. This action contravenes the Financial Regulations which provide that no expenditure on any sub-head of the recurrent estimates in excess of the provision in the approved estimates or supplementary estimates may be authorised by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this flagrant infraction of extant regulations and his reaction is being awaited.

EMBASSY OF THE FEDERAL REPUBLIC OF NIGERIA, MALABO, EQUATORIAL GUINEA:

5.45 At the Embassy of Nigeria, Malabo, Equatorial Guinea, some expenditure sub-heads were over expended to the tune of ₦33,648,787.93 in 2011 and ₦55,897,563.91 in 2012.

This action contravenes the Financial Regulations which provide that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the approved estimates or supplementary estimates may be authorised by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this flagrant infraction of extant regulations and his reaction is being awaited.

NIGERIA EMBASSY, PARIS, FRANCE:

5.46 At the Embassy of Nigeria, Paris, France, the sum of €361,581.00 (₦63,435,060.00) was realised as Internally Generated Revenue between 1st November 2011 and 31st July 2013, but only the sum of €230,250.00 (₦40,395,060.00) was remitted to the Federal Government Independent Revenue Account. The balance of €131,331.00 (₦23,040,710.64) was not remitted.

The practice of holding onto revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of €131,331.00(₦23,040,710.64) to the Federal Government Independent Revenue account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) Privately printed receipts booklets were used for the collection of Government Revenue, contrary to Financial Regulations which stipulate that “under no

circumstances shall temporary or privately printed receipts be utilized for the collection of government revenue".

This practice encourages fraudulent activities as it makes it difficult to track the receipts issued out and thus difficult to determine the actual revenue generated.

Also, the sum of €88,934.00(N15,602,580.96) which was realised as administrative charges in processing passports and replacement of loss passports was not paid into the Federal Government Independent Revenue Account.

The Permanent Secretary has been requested to explain why this serious infraction of the financial regulation occurred and to also remit the sum of €88,934.00 (₦15,602,580.96) to the Federal Government Independent Revenue Account without further delay and evidence of remittance forwarded for verification.

EMBASSY OF NIGERIA, BRUSSELS, BELGIUM:

5.47 At the Embassy of Nigeria, Brussels, Belgium, the sum of €1,358,498.79 (₦277,724,565.94) was realised as Internally Generated Revenue between 1st January,2012 and 31st July 2013, but only the sum of €1,350,000.000 (₦275,508.000.00) was remitted to the Federal Government Independent Revenue Account. The balance of €8,498.79 (₦1,734,433.06) was expended by the Embassy on the pretext of borrowing the money, which was never refunded.

The practice of holding onto revenue is an infraction of extant regulations and should be discouraged.

I have therefore requested the Permanent Secretary to remit the outstanding sum of €8,498.79 (₦1,734,433.06) to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) Six (6) Recurrent Sub-heads were over-expended to the tune of ₦103,523,674.62 in 2012.

It is worrisome to note the level at which expenditure incurring entities over expend their allocations. This act contravenes Financial Regulation 313 which stipulates that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the approved Estimates or Supplementary Estimates may be authorised by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction of extant regulations and his reaction is being awaited.

(c) The sum of €187,000.00 (₦40,000,000.00) Internally Generated Revenue was purportedly spent on the repair of one of the Embassy's properties. The Embassy acted on an approval by the Ministry of Foreign Affairs. However, the said repair was never carried out as the defects were still visible even at the time of audit inspection.

This practice contravenes extant regulations which stipulate that ‘’on no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the Consolidated account”. It is more worrisome when the Ministry encourages such contravention by granting approval for utilization of Internally Generated Revenue.

I have requested the Permanent Secretary to recover the sum of €187,000.00 (₦40,000,000.00) from the allocation of the Embassy and remit same to the Independent Revenue Account.

EMBASSY OF NIGERIA, KIEV, UKRAINE:

5.48 At the Embassy of Nigeria, Kiev, Ukraine, the sum of $142,528.00 was realised as Internally Generated Revenue between January 2012 and July 2013.

However, as at the time of audit inspection in September 2013, the Embassy had not remitted the amount to the Federal Government Independent Revenue Account as required by extant regulations. The Embassy has even expended the money on sundry expenses.

I have requested the Permanent Secretary to remit the sum of $142,528.00 to the Federal Government Independent Revenue account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) Eleven (11) expenditure sub-heads were over-expended to the tune of ₦10,616, 248.43 between January, 2012 and July, 2013. This action contravenes Financial Regulation 313 which stipulates that “no expenditure on any sub-head of the Recurrent estimates in excess of the provision in the approved estimates or Supplementary estimates may be authorised by any officer controlling a vote without the prior approval of the National Assembly”.

The Permanent Secretary has been informed of this flagrant infraction of extant regulations and his reaction is being awaited.

(c) My officers were denied access to the books of account of the Consular Officer despite repeated requests for the books. This action was premised on a Circular ref. ODFA/ABJ/242/7/135 dated 25th October, 2010 titled “Opening of Dedicated Accounts MEA (Research) Library Account” signed by the Permanent Secretary, Ministry of Foreign Affairs.

The Circular categorically instructed the Embassy not to subject this account to the scrutiny of the staff of the Auditor-General for the Federation.

Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 clearly states that “the Public Accounts of the Federation shall be audited and reported on by the Auditor-General who shall submit his report to the National Assembly”. The accounts maintained by the Consular Officer at Kiev, Ukraine are a part of the accounts mentioned in this section of the Constitution and therefore denying my officers access to the books is a violation of the Constitution of the Federal Republic of Nigeria, 1999 and should be frowned at.

The Permanent Secretary has been enlightened about this Constitutional provision and is therefore expected to produce the books for my examination forthwith. His response is being awaited.

EMBASSY OF NIGERIA, MEXICO CITY:

5.49 At the Embassy of Nigeria, Mexico city, the sum of $523,947.74 (pesos) (₦6,507,092.90) realized as Internally Generated Revenue was expended to off-set expenses incurred by the Embassy.

The practice of expending revenue is an infraction of Financial Regulation 213(ii) which stipulates that on no account shall any withdrawal be made from revenue account other than for the purpose of transfer to the Consolidated account.

The Permanent Secretary has been requested to remit the sum of $523,947.74 (₦6,507,092.90) to the Independent Revenue Account and inform me for my verification. His response is being awaited.

(b) Four (4) erstwhile staff of the Embassy were paid various claims totalling $11,353.60 (₦1,748,454.40) on the pretext of travelling to USA for IPPIS Biometric Data capture in October, 2011.

Further scrutiny of the payment voucher revealed that the officers have already embarked on this journey in May, 2011. It is apparent that the officers claim in October was frivolous.

The Permanent Secretary has been requested to recover the sum of ₦1,748,454.40 from the officers involved and forward evidence of recovery to my Office for verification.

(c) A former Finance Attaché was observed to have claimed the sum of $4,213.99 (₦648,954.46) as Foreign Service Allowance, after having been paid the same allowance earlier in the same year.

The officer merely used his position as the Finance Attaché to overpay himself.

The Permanent Secretary has been requested to recover the sum of $4,213.99 (₦648,954.46) from the former Finance Attaché and also inform me of the disciplinary action taken against the officer. His comment is being awaited.

(d) The sum of $15,500.00 (₦2,387,000.00) was granted as IOU to the Deputy Head of Mission shortly after his arrival at the Mission in 2011.

Further investigation revealed that the officer had collected his entitlements without paying back the IOU. The officer claimed that all deductions were made by the former Finance Attaché but there was no evidence to support this claim.

The Permanent Secretary has been requested to produce verifiable proof of repayment of the IOU or recover the full sum of $15,500.00 (₦2,387,000.00) from the Deputy Head of Mission and furnish recovery particulars for verification.

EMBASSY OF NIGERIA, MANILA, PHILIPPINES:

5.50 At the Embassy of Nigeria, Manila, Philippines, the sum of $1,973,737.77 (₦289,324,015.42) was realized as Internally Generated Revenue between 1st January 2011 and 31st December 2013 but only the sum of $1,446,352.16 (₦207,835,384.04) was remitted to the Federal Government Independent Revenue Account. The balance of $527,385.61 (₦81,488,631.38) was expended by the Embassy on the pretext of borrowings, which were never refunded.

The practice of holding onto revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of $527,385.61 (₦81,488,631.38) to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for my verification. His response is being awaited.

EMBASSY OF NIGERIA, HANOI, VIETNAM:

5.51 At the Embassy of Nigeria, Hanoi, Vietnam, the sum of $31,983.00 (₦4,773,582.08) which was borrowed from the Internally Generated Revenue Account by the Embassy has not been paid back into the Federal Government Revenue Account at JP Morgan as at the time of audit. The practice of holding on to revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of $31,983.00 (₦4,773,582.08) to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) Fifteen (15) expenditure sub-heads were over-expended to the tune of ₦119,129,290.43 between January 2012 and June, 2013. This action is a contravention of Financial Regulation 313 which stipulates that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved Estimates or Supplementary Estimates may be authorized by any officer controlling a vote without the prior approval of the National Assembly.

NIGERIA HIGH COMMISSION, OTTAWA, CANADA:

5.52 At the Nigeria High Commission, Ottawa, Canada, the sum of ₦109,954,271.86 was realised as Internally Generated Revenue between January 2012 and December, 2012, but only the sum of ₦19,196,635.75 was remitted to the Federal Government Independent Revenue Account. The balance of ₦90,757,638.11 was expended by the Embassy on the pretext of borrowing which was never refunded.

I have requested the Permanent Secretary to remit the outstanding sum of ₦90,757,638.11 to the Federal Government Independent Revenue Account without

further delay and forward evidence of remittance for my verification. His response is being awaited.

EMBASSY OF NIGERIA, UNITED ARAB EMIRATES, ABU DHABI:

5.53 At the Embassy of Nigeria, Abu Dhabi, United Arab Emirates, the following observations were made:-

(a) A total sum of ₦35,677,897.60 (Thirty-five million, six hundred and seventy-seven thousand, eight hundred and ninety-seven naira, sixty kobo) transferred from Revenue Account to the Mission's AED Local Account was yet to be refunded at the time of audit.

This is contrary to the extant regulations which stipulate that no withdrawal should be made from Revenue Account except for the purpose of transfer to the Federal Government Independent Revenue Account with JP Morgan.

The unauthorized transfers are to be refunded, while evidence of remittance should be forwarded for audit verification.

(b) Amounts totaling ₦505,231,239.03 (Five hundred and five million, two hundred and thirty-one thousand, two hundred and thirty-nine naira, three kobo) transferred from the Embassy to 2 (Two) Missions with 3 (Three) Authority-to-Incur Expenditure (AIEs) were yet to be accounted for as at the time of audit.

The Permanent Secretary has been requested to direct the Missions to account for the funds released to them.

(c) The sum of ₦58,528,845.00 (Fifty-eight million, five hundred and twenty-eight thousand, eight hundred and forty-five naira) was transferred to the Nigeria Embassy in Rome, Italy for safe keeping vide payment voucher No. 24 dated 28/3/12 and an Authority Letter Ref. No. S.30 of 14/3/2013 duly signed by the Permanent Secretary, Ministry of Foreign Affairs.

The Permanent Secretary had been requested to recall the full amount of ₦58,528,845.00 (Fifty-eight million, five hundred and twenty-eight thousand, eight hundred and forty-five naira) from the Nigeria Embassy Rome to the Dubai Consulate without any further delay, forwarding relevant transfer particulars for audit verification. Otherwise, refund the full amount to government chest.

(d) A total sum of US$100,000.00 (₦15,385,000.00) was remitted as take-off grant to Oil and Gas Free Zone Authority (OGFZA) Rito Office, to open and operate an investment office in Abu Dhabi, UAE, even when there was no policy instrument to support the remittance.

A total sum of US$84,000.00 (₦12,923,076.92) was paid from this money to an officer representing OGFZA, Rito Office vide payment voucher No. 001 dated 6/6/14 without any expenditure returns or documents to support the disbursement. Therefore, it is difficult to accept this expenditure as a proper charge against public funds. The Permanent Secretaries, Ministry of Foreign Affairs and Ministry of Trade

and Investments have been requested to explain and account for the sum of ₦12,923,076.92, otherwise, recover the amount and forward the recovery particulars for audit verification.

All the issues raised above have been communicated to the Permanent Secretary, Ministry of Foreign Affairs and his response is being awaited.

NIGERIA EMBASSY, THAILAND

5.54 During the audit of the Overhead account maintained by the Nigeria Embassy, Thailand, it was observed that a total sum of Baht756,000.00 (Seven hundred and fifty-six thousand, fifty Baht) was withdrawn in two tranches of Baht 620,480.50 vide cheque No. 4`145004 and Baht 135,520.00 vide cheque No. 4145021 on 17th September and 30th September, 2013 respectively, without raising payment vouchers and no narration on these transactions were written on the cheque stubs to indicate the purpose of the transaction. It is therefore difficult to accept these expenditures as legitimate charges against public funds.

The Permanent Secretary has been requested to ensure that the sum of Baht 756,000.50 is recovered and paid to chest and recovery particulars forwarded to my Office for verification.

FEDERAL MINISTRY OF ENVIRONMENT

5.55 During the audit of the accounting records maintained by the Federal Ministry of Environment, Abuja, for the 2013 fiscal year, the following observations were made:-

(a) A company was awarded a contract for the procurement of Clean Caok Stores vide letter of contract award Ref. No. FMENV/P.CAP/CC/2012/82 dated 20th November, 2012. In the contract agreement dated 10th December, 2012, it was stated that the items should be delivered to two beneficiary states namely, Akwa-Ibom and Kwara states respectively.

(i) Two (2) payment vouchers dated 12th March, 2013 and 14th June, 2013 for ₦29,844,276.00 (Twenty-nine million, eight hundred and forty-four thousand, two hundred and seventy-six naira) each making up the total contract sum of ₦59,688,552.00 (Fifty-nine million, six hundred and eighty-eight thousand, five hundred and fifty-two naira) were duly raised in full settlement of the contract based on Job Completion certificate Ref. No. FMENV/PS/REP/271/1 dated 3rd June, 2013 issued in support of the payment.

(ii) 50% mobilization fee of ₦29,844,276.00 (Twenty-nine million, eight hundred and forty-four thousand, two hundred and seventy-six naira) was paid vide the payment voucher dated 12th March, 2013 without the mandatory submission of Advance Payment Guarantee or Issuance Bond as provided in paragraph 1.1 and 3.0 of the Contract Agreement. The above action also contravenes the provisions of Treasury Circular No. OAGF/CAD/026/VOL.IV/449 of 16th

May, 2008 and Sections 35 and 36 of the Public Procurement Act 2007 which respectively limit payment of mobilization fees to 15% of contract sum, subject to submission of contractor Performance Guarantee by the contractor.

(iii) From the priced Bill of Quantities attached to the contract, it was observed that some important items were supposed to be executed before issuance of job completion certificate and final payment. They include the following:

(a)	Training and Awareness	=	₦3,500,000.00
(b)	Provision of SUV project vehicles (Brand not specified)	=	₦15,160,000.00

There was no evidence that these jobs were done. Hence the amounts earmarked for the activities should be recovered, forwarding recovery particulars for verification.

(iv) Also, the inclusion of the following items in the determination of the contract sum should be justified:

			₦
(a)	Safety and Bank Charges	=	2,830,000.00
(b)	Transportation and Insurance	=	2,060,000.00
(c)	Provision of 10% tax	=	5,426,232.00

The ordered items were not received into the stores of the Ministry as there was no Store Receipt Voucher (SRV) or Stock Verifiers Stamp on the contract documents. This action contravenes the provisions of Financial Regulations 2403(i) and 2802 which stipulate that all items of store must be duly received into the store by issuing the Store Received Voucher/Notes and subjected to Stores Verifier's examination and stamping.

(v) There was no indication from the records that the procedure for awarding the contract followed due process as there was no evidence that the contract was competitively bided for.

Explanation should be provided on the above lapses and the officers who did not follow due process in the award and payment of these contracts should be sanctioned.

(b) During the examination of Capital project files provided and other financial records of the Ministry, it was observed that amounts totaling ₦22,762,500.00 (Twenty-two million, seven hundred and sixty-two thousand, five hundred naira) were included in the priced Bills of Engineering Measurement and Evaluation (BEME), as cost of maintenance and handling over of the contract. I have requested that all expenditure on maintenance and handing-over totaling ₦22,762,500.00 (Twenty-two million, seven hundred and sixty-two thousand, five hundred naira) should be accounted for and submitted with returns of expenditure on the respective contracts over which the costs were provided.

Also, it is necessary to explain the nature of the maintenance and Handling-over programmes that necessitated the total expenditure of ₦22,762,500.00 (Twenty-two million, seven hundred and sixty-two thousand, five hundred naira).

In the circumstance, I find it difficult to accept the expenditures as proper charges against public funds. Therefore, the contractors concerned should justify their inclusion in determining the contract sum. Otherwise, the amount of ₦22,762,500.00 (Twenty-two million, seven hundred and sixty-two thousand, five hundred naira) so spent should be recovered from them and recovery particulars forwarded for audit verification.

(c) In arriving at the contract values, amounts totalling ₦38,307,827.22 (Thirty-eight million, three hundred and seven thousand, eight hundred and twenty-seven naira, twenty-two kobo) were included in the priced Bills of Engineering Measurement and Evaluation (BEME) and described as "Contingences". This amount was usually fixed in the range of 2.5% and 5% of contract sum. For purposes of probity, all expenditure on contingency should be accounted for and submitted with returns of expenditure on the respective contracts over which the contingencies were provided.

The contractors concerned should be compelled to itemize in full detail, the breakdown of the expenses on which the contingencies were utilized and forward particulars of such expenditure for my perusal. Otherwise, the total sum of ₦38,307,827.22 (Thirty-eight million, three hundred and seven thousand, eight hundred and twenty-seven naira, twenty-two kobo) should be recovered from the contractors, forwarding recovery particulars for my verification.

(d) It was observed that 2 (two) staff were granted Duty Tour Allowances of ₦226,000.00 (Two hundred and twenty-six thousand naira) on a payment voucher dated 4th March, 2013 to travel to Borno State to retrieve the Ministry's stolen vehicle, Toyota Hilux 4WD with Registration Number CU 491 RSH. The officers were to retrieve the said vehicle and report back to the Ministry's Headquarters.

As at the time of compiling this report in May, 2014, the officers in question were yet to submit official report to the Ministry concerning the trip and the whereabout of the vehicle which was retrieved from Borno State. Also, the Motor Vehicle file which could have provided vital information of the circumstances that led to the loss of the vehicle was not presented for audit examination.

Furthermore, a sum of ₦50,000.00 (Fifty thousand naira) was paid to the officers to fuel the recovered vehicle and other incidentals. The above expenditure could not be justified as the stolen vehicle purportedly recovered was not presented for audit sighting. Hence, the total expenditure of ₦276,000.00 (Two hundred and seventy-six thousand naira) made on the Duty Tour and fuelling of the vehicle should be refunded by the officer while explanation should be made regarding the whereabout of the vehicle. His response in respect of this issue is still being awaited.

(e) It was observed from the financial records of the Ministry that ₦700,000.00 (Seven hundred thousand naira) Seven hundred thousand naira) was approved for the fuelling of the utility vehicles of the Ministry on monthly basis. For the period under review, ₦4,200,000.00 (Four million, two hundred thousand naira) has been expended for the fuelling of the vehicles even when schedule of the Ministry's motor vehicles was not provided for audit inspection, despite repeated demands.

It is recommended that comprehensive schedule of the entire Ministry's motor vehicles should be provided. The schedule detailing the make of Vehicle, Registration Number, Engine and Chassis Number, Date of Purchase, Amount, Vehicle Location, Department/Officer attached etc. should be forwarded for audit inspection. Where the above details cannot be provided, the total amount of ₦4,200,000.00 (Four million, two hundred thousand naira) purportedly spent on fuelling the motor vehicles should be recovered and recovery particulars forwarded to my Office.

(f) Store items worth ₦3,094,500.00 (Three million, ninety-four thousand, five hundred naira) purportedly purchased during the period under review were not taken on store charge as neither Store Receipt Voucher's (SRVs) nor Stock Verifier's Stamp attached/affixed to the financial records relating to their procurements. This practice contravenes the provisions of Financial Regulations 2404(i) and 2802 which stipulate that all items of stores must be duly received into the store by issuing Store Receipt Vouchers (SRVs) and be subjected to Store Verifier's examination and stamping. Therefore, it could not be ascertained that the items purportedly purchased were actually supplied and received by the Ministry.

All store items purchased should be taken on charge using the Store Receipt Vouchers and other documents duly authenticated by stock verifiers as these will serve as evidence of supply and receipt of the items into the Ministry store.

All the observations raised above have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FMENV/AR/2013/VOL.1 dated 16th April, 2014. His response is still being expected.

STATE HOUSE

5.56 During the audit of the accounting records maintained at the State House, it was observed that:-

(a) The sum of ₦52,596,862.50 (Fifty-two million, five hundred and ninety-six thousand, eight hundred and sixty-two naira, fifty kobo) was paid to a contractor, in respect of award Ref. SH/P.0018/S.369/27 of 4th October, 2013 for the supply of spare parts for bullet proof Mercedes Benz-S-500 Guard, MB Centigon Guard Limousine, in the Presidential ground fleet.

In the memorandum for the award for this contract, direct contracting was discouraged apparently because of the amount of money involved which official estimates put at ₦28,622,500.00 (Twenty-eight million, six hundred and twenty-two thousand, five hundred naira). The process was then subjected to open competitive bidding which produced a winner at a contract sum of ₦39,206,212.00 (Thirty-nine million, two hundred and six thousand, two hundred and twelve naira). Surprisingly, the contract was later awarded to the same contractor at the sum of ₦52,596,862.50 (Fifty-two million, five hundred and ninety-six thousand, eight hundred and sixty-two naira, fifty kobo) without any stated justification.

In the light of this observation, the Permanent Secretary has been requested to produce the following documents for my verification:

(i) The approval of the Tenders Board that awarded the contract at ₦52,596,862.50 (Fifty-two million, five hundred and ninety-six thousand, eight hundred and sixty-two naira, fifty kobo) instead of the amount of ₦39,206,212.00 (Thirty-nine million, two hundred and six thousand, two hundred and twelve naira) quoted by the contractor.

(ii) Evidence of receipt of the spare parts at the store, showing the signature of the Store officer and the certificate issued by the Stock Verifier.

(b) Sixteen (16) payments totalling ₦107,108,070.00 (One hundred and seven million, one hundred and eight thousand, seventy naira) made as cash advances to 13 (thirteen) officers for various expenditure items between 17th August, 2009 and 22nd November, 2012 were yet to be retired as at the time of audit examination in March, 2013.

The Permanent Secretary has been communicated to recover the total sum of ₦107,108,070.00 (One hundred and seven million, one hundred and eight thousand, seventy naira) from the defaulting officers, for failure to retire the advances granted them, immediately after the completion of the activities for which the money was released, in line with the provisions of Financial Regulation 1420 and forward recovery particulars for audit verification.

(c) During the audit examination of MDG accounting records, it was observed that 5 (five) payments totalling ₦156,070,323.00 (One hundred and fifty-six million, seventy thousand, three hundred and twenty-three naira) made to 4 (four) officers between 28/3/2012 and 28/12/2012 were yet to be retired as at the time of audit examination.

The Permanent Secretary has been asked to recover the entire sum of ₦156,070,323.00 (One hundred and fifty-six million, seventy thousand, three hundred and twenty-three naira) from the defaulting officers, for failure to retire the advances granted them, immediately after the completion of the activities for which money was released, in line with the provisions of Financial Regulation 1420 and forward recovery particulars for audit verification.

MINISTRY OF NIGER DELTA AFFAIRS

5.57 During the audit examination of the accounting records maintained at the Ministry of Niger Delta Affairs, it was observed that:-

(a) Project No. ID09/03 for dualization of East-West Road Section II-I (PH-AHOADA) in Rivers State was awarded to a contractor on 30th April, 2009 for the sum of ₦48,973,303,132.78 (Forty-eight billion, nine hundred and seventy-three million, three hundred and three thousand, one hundred and thirty-two naira, seventy-eight kobo) The project commenced on 11th June, 2009 and had a completion period of 5 years six months (11th June, 2009 – 31st December, 2014).

The company received a total payment of ₦20,383,899,860.38 (Twenty billion, three hundred and eighty-three million, eight hundred and ninety-nine thousand, eight hundred and sixty naira, thirty-eight kobo) including mobilization fees and subsidy re-investment programme (SURE-P) which represent 42% of the contract sum, leaving a balance of ₦28,589,403,269.40 (Twenty-eight billion, five hundred and eighty-nine million, four hundred and three thousand, two hundred and sixty-nine naira, forty kobo).

Physical inspection of the project in September, 2013 showed that the job was at only 29.42% completion compared to the total payment made, which was 42% of the contract sum, a clear indication that work achieved is not commensurate with payments made. The contractor should improve on the pace of work, in order to meet up with the completion date.

(b) Project No. 5867 for dualization of East-West Road Section I (Warri – Kaiama) in Delta State was awarded to a contractor on 18th July, 2006 for the sum of ₦112,166,400,493.60 (One hundred and twelve billion, one hundred and sixty-six million, four hundred thousand, four hundred and ninety-three naira, sixty kobo). The project commenced on 3rd August, 2006 and had a completion period of 8 years 4 months (3rd August, 2006 – 31st December, 2014). The company was paid a total sum of ₦77,436,994,264.00 (Seventy-seven billion, four hundred and thirty-six million, nine hundred and ninety-four thousand, two hundred and sixty-four naira) including mobilization fees and subsidy re-investment programme (SURE-P) which represent 69% of the contract sum, leaving a balance of ₦34,729,406,229.60 (Thirty-four billion, seven hundred and twenty-nine million, four hundred and six thousand, two hundred and twenty-nine naira, sixty kobo).

Physical inspection of the project site revealed the following:-

(i) The progress of work was very slow;
(ii) Poor supervision of the project;
(iii) The contractor was able to complete only 66.52% work after spending seven (7) years on the project that was agreed to be completed within 8 years.

The Permanent Secretary has been communicated to ensure effective supervision and prompt payment for jobs completed, for early completion of this project.

(c) Project No. ID/09/02 for dualization of East-West Road Section II – II(AHOADA – KAIAMA) in Rivers/Bayelsa State was awarded to another contractor on 30th April, 2009 for the sum of ₦84,759,913,053.64 (Eighty-four billion, seven hundred and fifty-nine million, nine hundred and thirteen thousand, fifty-three naira, sixty-four kobo). The project commenced on 11th June, 2009 and had a completion period of 5 years and 6 six months (11th June, 2009 – 31st December, 2014). The company recorded a total payment of ₦29,787,669,765.41 (Twenty-nine billion, seven hundred and eighty-seven million, six hundred and sixty-nine thousand, seven hundred and sixty-five naira, forty-one kobo) including mobilization fees and subsidy re-investment programme (SURE-P), representing 35% of the contract sum and leaving a balance of ₦54,972,243,288.23 (Fifty-four billion, nine hundred and seventy-two million, two hundred and forty-three thousand, two hundred and eighty-eight naira, twenty-three kobo). As at the time of audit inspection on the 24th September, 2013, the level of work done was only 28.12% which is considered very poor.

(d) Project No. 5882 for dualization of East-West Road Section III (PH-EKET) in Rivers/Akwa-Ibom States was awarded to a Road Construction company on 13th August, 2006 for the sum of ₦66,459,088,593.59 (Sixty-six billion, four hundred and fifty-nine million, eighty-eight thousand, five hundred and ninety-three naira, fifty-nine kobo). The project commenced on 12th October, 2006 and had a completion period of 8 (eight) years and 2 (two) months (12th October, 2006 – 31st December, 2014). The company recorded a total payment of ₦50,255,190,669.92 (Fifty billion, two hundred and fifty-five million, one hundred and ninety thousand, six hundred and sixty-nine naira, ninety-two kobo) including mobilization fees and subsidy re-investment programme (SURE-P), which represents 75% of the contract sum and leaving a balance of ₦16,203,897,923.67 (Sixteen billion, two hundred and three million, eight hundred and ninety-seven thousand, nine hundred and twenty-three naira, sixty-seven kobo). As at the time of audit inspection, the level of work done was 85.29% which is satisfactory.

The Permanent Secretary has been communicated to ensure that efforts are put in place to complete this contract by December, 2014, as agreed in the contract agreement.

(e) Project No. 5883 for dualization of East-West Road Section IV (EKET-ORON) in Akwa-Ibom State was awarded to a contractor on 28th September, 2006 for the sum of ₦37,509,550,669.15 (Thirty-seven billion, five hundred and nine million, five hundred and fifty thousand, six hundred and sixty-nine naira, fifteen kobo). The project commenced on 12th October, 2006 and had a completion period of 7 years and 2 months (12th October, 2006 – 31st December, 2013). A total payment of ₦23,780,440,559.38 (Twenty-three billion, seven hundred and eighty million, four hundred and forty thousand, five hundred and fifty-nine naira, thirty-three kobo) including mobilization fees and subsidy re-investment programme (SURE-P), which represent 63% of the contract sum was made, leaving a balance of

₦13,729,110,109.77 (Thirteen billion, seven hundred and twenty-nine million, one hundred and ten thousand, one hundred and nine naira, seventy-seven kobo).

Physical inspection of the project on 24th September, 2013 showed slow work and poor supervision after 6 (six) years.

(i) The contractor should be recalled to site to complete the work satisfactorily according to the signed agreement.

(ii) The outstanding work should be assessed and re-awarded to a competent contractor.

(f) The contract for the Reclamation/Erosion Control at Ogudu Ase, Abia and Delta States was awarded on 25th November, 2010 to a company at a contract sum of ₦2,260,620,948.60 (Two billion, two hundred and sixty million, six hundred and twenty thousand, nine hundred and forty-eight naira, sixty kobo) with a completion period of 2 (two) years. A sum of ₦633,692,887.28 (Six hundred and thirty-three million, six hundred and ninety-two thousand, eight hundred and eighty-seven naira, twenty-eight kobo) was paid representing 28% of the contract sum.

Physical inspection of the project on 24th September, 2013, that is, nine months after the agreed completion date, showed that only 25% of the work was achieved. In the prevailing circumstance, government has not achieved the objectives for which the contract was awarded.

The Permanent Secretary has been requested to recall the contractor to site to complete the work satisfactorily according to the signed agreement; otherwise the contract should be determined and re-awarded to a more competent contractor.

FEDERAL MINISTRY OF WORKS

5.58 During the audit of the accounting records maintained at the Federal Ministry of Works, it was observed that:-

(a) The contract for the completion of the Maraban-Bali Road in Taraba State, contract number 5105A with a total length of 69km, was awarded to a contractor at a contract sum of ₦5,901,688,155.30 (Five billion, nine hundred and one million, six hundred and eighty-eight thousand, one hundred and fifty-five naira, thirty kobo). The project commenced on 12th December, 2005 with initial completion date of 14th May, 2008, which was later extended to 31st December, 2009.

During the site inspection of this project in March, 2014, it was observed that the project had attained 91% completion but the contractor had abandoned the site without completing the remaining 13km stretch of road.

Further inquiry revealed that, the contractor has removed his asphalt and crushing plants and other equipment from the site. It was gathered that the

contractor complained about problems of intimidation of staff, insecurity, stealing of stone aggregates as reasons for not completing the project. The examination of the contract records showed that the contractor had been paid a total sum of ₦5,195,095,770.00 (Five billion, one hundred and ninety-five million, ninety-one thousand, seven hundred and seventy naira) as at 12th April, 2012. Though the advance granted has been fully recovered, the contractor should be called back to complete the remaining 13km stretch of road.

The report of the Engineer's Representative on the project that the contractor abandoned the site without completing the 13km stretch of road implies that the contractor completed only 56km of the road and ought to have been paid ₦4,789,775,894.40 (Four billion, seven and eighty-nine million, seven hundred and seventy-five thousand, eight hundred and ninety-four naira, forty kobo) as against the total sum of ₦5,195,095,770.00 (Five billion, one hundred and ninety-five million, ninety-one thousand, seven hundred and seventy naira) already paid to him, resulting in an over-payment of ₦405,315,882.23 (Four hundred and five million, three hundred and fifteen thousand, eight hundred and eighty-two naira, twenty-three kobo).

The Permanent Secretary has been requested to ensure that the contractor completes the remaining 13km stretch of road, otherwise, the overpaid sum of ₦405,315,882.23 (Four hundred and five million, three hundred and fifteen thousand, eight hundred and eighty-two naira twenty-three kobo) should be recovered from him and the officer who certified the work done, furnishing recovery particulars for audit verification.

(b) The Asphalt overlay of Ajingi-Jahun-Kafin Hausa Road in Jigawa State, contract Number 6041 was awarded to a contractor on 3rd December, 2009. This project was to commence on 16th December, 2009 with a completion date of 15th December, 2010. The contract which cost ₦1,764,096,757.50 (One billion, seven hundred and sixty-four million, ninety-six thousand, seven hundred and fifty-seven naira, fifty kobo) covered a length of 13.59km.

The need to rehabilitate this road was borne out of the fact that the road was an important link connecting commercial centers and enhancing movement of agricultural produce. Over the years, the road had become dilapidated to the extent that the pavement layers had failed up to the sub-grade resulting in extensive cracks, deep potholes and gullies in some sections.

As at March, 2014 when the audit inspection was carried out, the project was only 18.59% completed and abandoned. This level of completion showed that the contractor lacked the ability and capability to execute the project.

Examination of the project records revealed that the total sum of ₦353,281,060.00 (Three hundred and fifty-three million, two hundred and eighty-one thousand, sixty naira) (Advance inclusive) had been paid to the contractor as at 19th December, 2010. Since then, the contractor has not done any job to warrant issuance of further certificates for additional payments.

The Permanent Secretary has been communicated to recover the sum of ₦264,614,513.63 (Two hundred and sixty-four million, six hundred and fourteen thousand, five hundred and thirteen naira, sixty-three kobo), being the advance payment made to the contractor and forward the evidence of recovery for audit verification. The contract should be re-awarded to a more competent and capable contractor.

(c) A contract for the Construction of Nkporo-Abiriba Ohafia Road in Abia State contract number 6130 which covers 55.5km was awarded to a construction company in May 2012 at a total contract cost of ₦2,739,106,600.20 (Two billion, seven hundred and thirty-nine million, one hundred and six thousand, six hundred naira, twenty kobo). The project was scheduled to commence on 26th September, 2012 and to be completed on 25th March, 2014.

Examination of the contract records revealed that advance payment of ₦318,114,112.50 (Three hundred and eighteen million, one hundred and fourteen thousand, one hundred and twelve naira, fifty kobo) was made to the contractor. However, the level of physical work accomplished by the contractor as at March, 2014 when audit inspection of the site was carried out, was 11.19%. The team observed that the contractor lacked the capacity to execute the job. The machinery and equipment seen at the site were grossly inadequate for a job of this magnitude. The Engineering Representative complained that the slow progress of work was due to constant breakdown of equipment. From the assessment of the contractor and level of performance observed, the contractor may never meet the completion date, with the pace of work at the site.

The Permanent Secretary has been communicated to explain why a contract of this magnitude was awarded to a contractor without sufficient financial resources and adequate technical know-how and capacity.

(d) The contract for the Construction of Tsakuwaran Galambi Road in Jigawa State, contract No. 6129 was awarded to a contractor at the contract price of ₦609,840,000.00 (Six hundred and nine million, eight hundred and forty thousand naira) in February, 2012. Work on this project was to commence on the 7th of March, 2012 and to be completed on 6th of March, 2013.

Audit inspection visit to the site in March, 2014 however revealed that the contractor abandoned the site since June, 2013. It was further observed that due to the long period of abandonment, most of the clearing earlier achieved had re-grown with weeds and grasses and the sub-base filling had been eroded. The cumulative percentage of permanent work achieved to date stood at 3.17%.

Meanwhile, the audit examination of the contract records showed that the contractor was granted an advance of ₦91,476,000.00 (Ninety-one million, four hundred and seventy-six thousand naira), of which no recovery was made before the job was abandoned.

It was further observed that apart from the advance paid, the contractor has not executed any work to warrant issuance of any certificate of payment. Hence, the

contractor has not demonstrated any seriousness and commitment towards the project.

The Permanent Secretary has been requested to recover the sum of ₦91,476,000.00 (Ninety-one million, four hundred and seventy-six thousand naira) from the contractor for non-performance and forward evidence of recovery for audit verification. The project should thereafter be re-awarded to a more competent contractor.

(e) A contractor was awarded contract for the Reconstruction of Nassarawa Loko Road with Alushi Loop Phase 1 contract no. 5846 in Nassarawa State. The length of this road is 85km. This contract was awarded at a contract sum of ₦5,420,424,859.73 (Five billion, four hundred and twenty million, four hundred and twenty-four thousand, eight hundred and fifty-nine naira, seventy-three kobo). The contract which was awarded on 18th January, 2006 with commencement date of 10th February, 2006 had its completion date extended from August 2007 to 9th August, 2011.

The scope of work includes site clearance and earth work, culvert drain, pavement and surfacing and bridge works. As at March, 2012, when audit inspection was carried out, the contractor was said to have abandoned the site since August 2010 having achieved only 61.27% level of completion.

The examination of the contract records showed that the contractor had been paid a total sum of ₦2,603,560,343.76 (Two billion, six hundred and three million, five hundred and sixty thousand, three hundred and forty-three naira, seventy-six kobo) (advance payment inclusive). The contractor was granted an advance of ₦897,592,827.47 (Eight hundred and ninety-seven million, five hundred and ninety-two thousand, eight hundred and twenty-seven naira, forty-seven kobo) out of which the sum of ₦381,476,951.67 (Three hundred and eighty-one million, four hundred and seventy-six thousand, nine hundred and fifty-one naira, sixty-seven kobo) had been recovered, leaving a balance of ₦516,115,875.50 (Five hundred and sixteen million, one hundred and fifteen thousand, eight hundred and seventy-five naira, fifty kobo) outstanding. The contractor was last paid on 31st March, 2010. The contractor has not done any work since then.

The Permanent Secretary has been communicated to recall the contractor to site to complete the outstanding work, otherwise the contract should be terminated and re-awarded to a more competent contractor.

(f) The contract for the completion of rehabilitation of Nassarawa-Toto-Abaji Road in Nassarawa state, Contract No. 5806 was awarded to a contractor at a contract sum of ₦4,423,638,212.36 (Four billion, four hundred and twenty-three million, six hundred and thirty-eight thousand, two hundred and twelve naira, thirty-six kobo). The contractor was given mandate to immediately commence the execution of the Phase 1 of the project in a certified sum of ₦1,064,929,044.80 and the Phase II of the project in a certified sum of ₦3,358,715,167.50. Work on the project was to commence on 11th November, 2005 and to be completed in October, 2007. The completion date was later extended to 31st December, 2010. The 98km

road has achieved 92.6% (October 2009) completion level. The scope of work among other things includes the repair of damaged culverts and drains, pavement and surfacing, bridge works and additional works (i.e. rehabilitation of bridges at km0+850).

As at March 2014, when the audit inspection was carried out, it was gathered that the contractor abandoned the site since October, 2009 after collecting payments totaling ₦4,084,115,721.18 (Four billion, eighty-four million, one hundred and fifteen thousand, seven hundred and twenty-one naira, eighteen kobo) on the project. It was observed that the sum of ₦1,105,909,803.08 (One billion, one hundred and five million, nine hundred and nine thousand, eight hundred and three naira, eight kobo) was granted to the contractor as advance and only ₦610,840,368.25 (Six hundred and ten million, eight hundred and forty thousand, three hundred and sixty-eight naira twenty-five kobo) has been recovered, leaving a balance of ₦495,069,434.83 (Four hundred and ninety-five million, sixty-nine thousand, four hundred and thirty-four naira eighty-three kobo) outstanding to be recovered before the project was abandoned.

The Permanent Secretary has been requested to recall the contractor back to site to complete the project, which is only 7.4% from full completion.

(g) The contract for the rehabilitation of Alkaleri-Bauchi Road contract No. 6152 in Bauchi state was awarded to a contractor vide letter of award dated 13th December at a total contract cost of ₦1,215,539,325.00 (One billion, two hundred and fifteen million, five hundred and thirty-nine thousand, three hundred and twenty-five naira). The 15.5km road project was to commence on 21st January, 2013 and be completed on 20th January, 2014.

During the audit inspection of the project in March, 2014, the completion status of the project was 1.22km i.e. 7.87%. The length of the project outstanding was 14.28km i.e. 92.13%. The contractor appeared not to possess the technical competence to handle the project, as the plants and equipment seen at the site were grossly inadequate for the job. The contractor was said to have abandoned the site in January, 2014 despite good weather condition.

Examination of the contract records showed that the contractor was paid a total sum of ₦266,091,780.00 (Two hundred and sixty-six million, ninety-one thousand, seven hundred and eighty naira) (Advance inclusive) and no recovery was made before the job was abandoned.

The Permanent Secretary has been requested to recover the sum of ₦266,091,780.00 (Two hundred and sixty-six million, ninety-one thousand, seven hundred and eighty naira) from the contractor, forward recovery particulars for audit verification and ensure that the contract is re-awarded to a more competent contractor.

(h) Contract for the rehabilitation of Calabar-Itu-Ikot Empene-Aba-Owerri Road Section III, Ikot Ekpene-Ikot Umuoseeien-Aba Road in Abia/Akwa Ibom States, Contract Number 6036 which is 43.2km in length was awarded to a contractor at the

cost of ₦2,991,389,773.68 (Two billion, nine hundred and ninety-one million, three hundred and eighty-nine thousand, seven hundred and seventy-three naira, sixty-eight kobo) on 3rd December, 2009. The commencement date on the contract was 16th December, 2009 while the completion date was 15th August, 2011 that is, a period of 20 months.

As at February 2014 when the audit inspection of the project site was carried out, only a handful of workers were seen on site. The equipment and plants seen at site had broken down and were of low standard. Infact, the road was no longer passable and request for palliative repairs had been forwarded to the Headquarters. It was observed that the contractor lacked the capacity to handle the project. The completion level of the project stood at 36.06% and the contractor was last paid in September, 2012 on Certificate No. 4. The examination of the contract records revealed that the contractor was paid a sum of ₦1,044,685,424.31 (One billion, forty-four million, six hundred and eighty-five thousand, four hundred and twenty-four naira, thirty-one kobo).

The contractor should double her effort and prove that she is capable of handling this project, considering the level of completion achieved which is too low, having commenced this project several years ago.

The Permanent Secretary has been communicated to terminate the contract, if the contractor failed to improve on its present performance and re-award to a more competent contractor.

(i) Contract for the Rehabilitation of Mile 12 to Ikorodu Road, Contract Number 6032 with a length of 13.20km was awarded to a contractor vide letter of award dated 3rd December, 2009 at a total contract sum of ₦1,420, 873,146.00 (One billion, four hundred and twenty million, eight hundred and seventy-three thousand, one hundred and forty-six naira). Work on the project was to commence on 16th December, 2009 and to be completed on 15th September, 2010. The completion date was later extended to 30th September, 2012.

The scope of work on this road project include among others:-

(i) Rehabilitation of hard shoulders
(ii) Patching of isolated pot holes
(iii) Vertical realignment especially at the approaches of 2 Nos. major bridges between Mile 12 and Ikorodu round about
(iv) Provision and upgrading of 1 No weighbridge at Owode-Onirin etc.

Due to the dismal performance of the contractor on this road project, the Ministry terminated the contract and the road was handed back to the Federal Ministry of Works with effect from 17th July, 2012.

Audit examination of the contract record showed that the contractor achieved 25% level of completion which translates to ₦355,218,286.50 (Three hundred and fifty-five million, two hundred and eighteen thousand, two hundred and eighty-six naira, fifty kobo) (i.e. ₦1,420,873,146.00 x 25%) before the contract was terminated.

Meanwhile, the total financial commitment as revealed by the contract ledger confirmed that the contractor had been paid the total sum of ₦448,044,998.62 (Four hundred and forty-eight million, forty-four thousand, nine hundred and ninety-eight naira, sixty-two kobo) as at the time of termination.

The Permanent Secretary has been requested to recover the sum of ₦92,826,712.12 (Ninety-two million, eight hundred and twenty-six thousand, seven hundred and twelve naira, twelve kobo) being amount paid in excess of job done, from the contractor and forward evidence of recovery for audit verification.

SECTION 6

LEGISLATURE, JUDICIARY AND SECURITY SERVICES SECTOR

LEGISLATURE, JUDICIARY AND SECURITY SERVICES SECTOR:

COURT OF APPEAL

6.01 During the audit examination of accounting and other records maintained at the Court of Appeal, Headquarters, Three Arms Zone, Abuja, the following observations were made:-

(a) Amounts totaling ₦35,537,366.34 (Thirty-five million, five hundred and thirty-seven thousand, three hundred and sixty-six naira, thirty-four kobo) were granted to 100 (one hundred) officers of the Court of Appeal Headquarters between July 2012 and December, 2013 for the purchase of fuel, toner ink, developers and cartridges, printing of letter-headed papers, repairs of broken ceiling, leakage and fumigation, etc. It was surprising that several months after granting these advances, they were yet to be retired as at June 2014 in contravention of Financial Regulation 1420 (ii) and (iii). It was further observed that some of these officers were granted as many as 6 (six) advances without retiring the previous ones.

The Chief Registrar was requested to recover embloc the total sum of ₦35,537,366.34 from the affected officers and forward recovery particulars for audit verification.

(b) During the audit of Bank Reconciliation Statements prepared by the Court of Appeal for the period, it was observed that the sum of ₦3,675,410.00 (Three million, six hundred and seventy-five thousand, four hundred and ten naira) credited into the Court's Overhead account, were not entered into the Cash book, contrary to Financial Regulation 802 which states that "a Sub-accounting officer shall enter promptly into the Cash book all sums of money received by him or paid by him as a public officer, supporting such entries by a receipt or payment voucher on a prescribed form".

The omission of the amount of ₦3,675,410.00 (Three million, six hundred and seventy-five thousand, four hundred and ten naira) from the Cash book has distorted the correctness of the Court's financial records.

The Chief Registrar was asked to take necessary action in accordance with Financial Regulation 807(c) which states that "prompt action should always be taken to obtain bank advices to confirm the various entries in the Bank Statement as the effectiveness of the bank Reconciliation Statement lie in the prompt clearance of outstanding items".

(c) A sum of ₦1,732,500.00 (One million, seven hundred and thirty-two thousand, five hundred naira) was paid to a contractor for a special publication on the swearing-in of new Court of Appeal Judges. An examination of the payment voucher revealed that both Value Added Tax (VAT) and Withholding Tax (WHT) of 5% each were not deducted and remitted to the Federal Inland Revenue Service in accordance with the provisions of Financial Regulation 234(i) which stipulate that "It

is mandatory for accounting officers to ensure full compliance with 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 234 (iii) which states that "Accounting/Sub-accounting officers who fail to provide and remit VAT and WHT due to vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993, which include fines and/or imprisonment".

The Chief Registrar was requested to recover the sum of ₦173,250.00 (One hundred and seventy-three thousand, two hundred and fifty naira) from the contractor and pay to Federal Inland Revenue Service, furnishing relevant particulars for audit verification.

(d) A total sum of ₦23,846,449.87 (Twenty-three million, eight hundred and forty-six thousand, four hundred and forty-nine naira, eighty-seven kobo) was granted to 21 (twenty-one) officers of the Court as advances, each exceeding the limit of ₦200,000.00, for the procurement of goods and services that would have been better procured through award of contract in compliance with the Federal Treasury Circular No. TRY/A2&B2/2009 OAGF/CAD/026/VOL.1/188 of 9th April, 2013 which clearly 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". This practice has denied the Federal Government of revenue in form of Withholding Tax (WHT) and Value Added Tax (VAT) amounting to ₦2,384,644.99 (Two million, three hundred and eighty-four thousand, six hundred and forty-four naira, ninety-nine kobo).

The Chief Registrar was requested to justify this loss and explain the infraction of the extant circular. His response is being awaited.

(e) At the Abuja Division of the Court of Appeal, the following observations were made:-

(i) Two (2) officers who retired from service with effect from 31st March, 2012 and 12th December, 2012 respectively were paid salaries totaling ₦231,123.62 (Two hundred and thirty-one thousand, one hundred and twenty-three naira, sixty-two kobo) after their retirement.

The Chief Registrar was requested to recover the sum of ₦231,123.62 (Two hundred and thirty-one thousand, one hundred and twenty-three naira, sixty-two kobo) from the affected retirees' terminal entitlements and forward recovery particulars for audit verification.

(ii) A sum of ₦14,223,600.00 (Fourteen million, two hundred and twenty-three thousand, six hundred naira) was generated as revenue and paid into the Court's account between 30th October, 2012 and 30th June, 2013. However, as at 30th June, 2013 amounts totaling ₦13,523,231.00 (Thirteen million, five hundred and twenty-three thousand, two hundred and thirty-one naira) was still standing as credit balance in the Court revenue account, contrary to the claim by the Court that the entire revenue generated had been remitted to the Treasury.

This is contrary to the provision of Financial Regulation 236 which stipulate that "Revenue paid into the Revenue Accounts from Internally Generated Revenue of MDAs shall be transferred to the Consolidated Revenue Fund (CRF) on or before the 15th of the month following the month of collection of the revenue".

The Chief Registrar was requested to remit the credit balance of ₦13,523,231.00 (Thirteen million, five hundred and twenty-three thousand, two hundred and thirty-one naira) and forward the treasury particulars for audit verification.

All the issues were communicated to the Chief Registrar via Audit Inspection Reports Ref. No. OAuGF/LJS/COA/AIR/VOL.IV/4 dated 13th March, 2014 and Ref. No. OAuGF/COA/AIR/VOL.IV/5 dated 21st May, 2014. Despite reminders referenced OAuGF/LJS/COA/AIR/VOL.IV/4a dated 2nd May, 2014 and OAuGF/LJS/COA/AIR/VOL.IV/5A dated 17th June, 2014, his response is still being awaited.

FCT HIGH COURT OF JUSTICE

6.02 During the audit examination of accounting and other records maintained at the FCT High Court of Justice, Maitama, Abuja, the following observations were made:-

(a) Audit examination of Transcripts for the months of January and February 2013 and detailed comparison of payment voucher sub-head totals with sub-head totals in the Transcript, revealed discrepancies in figures totaling ₦415,117,399.72 (Four hundred and fifteen million, one hundred and seventeen thousand, three hundred and ninety-nine naira , seventy-two kobo).

The Chief Registrar was asked to reconcile these discrepancies in order to reflect the correct position of the monthly Financial Statement of accounts, for the period.

(b) Payments totaling ₦180,818,350.00 (One hundred and eighty million, eight hundred and eighteen thousand, three hundred and fifty naira) made between February and December, 2013 were wrongly classified. This contravened the provision of Financial Regulation 417 which states 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. Expenditure incorrectly charged to a vote shall be disallowed".

The Chief Registrar was requested to explain the misclassification.

(c) Jobs and services worth ₦9,369,491.16 (Nine million, three hundred and sixty-nine thousand, four hundred and ninety-one naira, sixteen kobo) were executed through cash advances granted to members of staff, contrary to the Federal

Government Circular Ref. No. TRY/A2&B2/2009. OAGF/CAD/026/V of 24th March, 2009 which states that "All accounting officers and officers controlling expenditure are to ensure that all local procurement of stores and services, costing above ₦200,000.00 shall be made only through award of contracts".

This act also denied the Federal Government of revenue in form of Withholding Tax (WHT) and Value Added Tax (VAT) amounting to ₦936,949.00 (Nine hundred and thirty-six thousand, nine hundred and forty-nine naira). This was a clear violation of the provisions of Financial Regulations 1004 (ii) and 2302 (ii).

The Chief Registrar has been requested to explain the violation of the provisions of the Financial Regulations and Federal Government Circular.

(d) Eight (8) motor vehicles were auctioned and sold to 8 (eight) Senior officers of the Court on 15th November, 2013, for amounts totaling ₦1,642,500.00 (One million, six hundred and forty-two thousand, five hundred naira). The officers have not paid for these vehicles as at the time of audit inspection on 13th March, 2014, contrary to the provisions of Financial Regulation 2620 (ii) which stipulate that "The officer-in-charge of the auction or tender shall ensure that the net proceeds referred to in sub-section (i) is paid to the nearest Sub-Treasury or Central Pay Office within 48 hours of collection".

The Chief Registrar was requested to immediately recover the sum of ₦1,642,500.00 from the affected officers, furnishing the treasury particulars for audit verification.

(e) A sum of ₦184,734,015.34 (One hundred and eighty-four million, seven hundred and thirty-four thousand, fifteen naira, thirty-four kobo) was deducted as Value Added Tax (VAT) from contract payments between May and December, 2013. Further audit scrutiny revealed that only the sum of ₦157,564,997.25 (One hundred and fifty-seven million, five hundred and sixty-four thousand, nine hundred and ninety-seven naira, twenty-five kobo) was actually remitted to the Federal Inland Revenue Service thereby leaving a balance of ₦27,169,018.09 (Twenty-seven million, one hundred and sixty-nine thousand, eighteen naira, nine kobo) unremitted, contrary to the Federal Inland Service Circular No. 9502 of 20th February, 1995 on payment of Value Added Tax Returns which states that "payments must be made at the same time the contract payment is being made to the contractor".

The Chief Registrar was requested to remit the outstanding sum of ₦27,169,018.09 (Twenty-seven million, one hundred and sixty-nine thousand, eighteen naira, nine kobo) to the Federal Inland Revenue Service and forward receipt particulars for audit verification.

All the issues have been communicated to the Chief Registrar via Audit Inspection Reports No. OAuGF/LJS/11/HCJ/AIR/VOL.IV/10 dated 30th November, 2013. Ref. No. OAuGF/LJS.II/HCJ/AIR/VOL.IV/12 dated 27th May, 2014 and a reminder Ref. No. OAuGF/LJS/HCJ/AIR/VOLO.IV/10A dated 2nd, May, 2014. His response is still being awaited.

SHARIA COURT OF APPEAL

6.03 During the audit examination of accounting and other records maintained at the Sharia Court of Appeal, Gudu, Abuja, the following observations were made:-

(a) Amounts totaling ₦14,021,697.13 (Fourteen million, twenty-one thousand, six hundred and ninety-seven naira, thirteen kobo) were granted to 36 officers between May and December, 2013 to procure various items and services, above the stipulated ceiling of ₦200,000.00 (Two hundred thousand naira). The practice contravened Federal Treasury Circular Ref. No. TRY/A2 & B2/2009 OAGF/CAD/026/V dated 24th March, 2009 which stipulates that "all accounting officers controlling expenditure are to ensure that all procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contracts", and Financial Regulation 2302 (ii) which states that "on no account shall special imprest or cash advances be used in place of local purchase order or job order for the procurement of stores locally".

The act also denied the Federal Government of total revenue of ₦1,402,169.71 (One million, four hundred and two thousand, one hundred and sixty-nine naira, seventy-one kobo) which would have accrued from deduction of Value Added Tax (VAT) and Withholding Tax (WHT) from the gross contract price had the items been purchased through contracts.

In her response dated 24th May, 2014, the Chief Registrar of the Sharia Court explained that they were Out-of-pocket expenses (OPE) on direct maintenance expenses.

It is my view that the explanation does not absolve the Court from the contravention of laid down procurement processes, as further verification of her response raised more inquiry as to how Junior Officers who were the officers mostly used for these OPE could afford to incur expenses above ₦200,000.00 (Two hundred thousand naira) on behalf of the Court. On account of this, I require the Chief Registrar to explain further and give specific assurances that this practice has been stopped.

(b) Ten (10) payment vouchers forwarded via the Chief Registrar response dated 24th May, 2014 for amounts totaling ₦4,804,270.00 (Four million, eight hundred and four thousand, two hundred and seventy naira) were raised and paid without authentic supporting documents such as invoices, receipts, store receipt vouchers etc. attached to the vouchers contrary to the provisions of Financial Regulation 603 (i) "All vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariable be supported with relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc". The documents attached were insufficient to certify that the payments involved were proper charges against public funds.

The Honourable Registrar was requested to recover the sum of ₦4,804,270.00 (Four million, eight hundred and four thousand, two hundred and seventy naira) and furnish the recovery particulars for audit verification. His response is being awaited.

POLICE SERVICE COMMISSION, ABUJA

6.04 During the audit examination of cash books, payment vouchers and other documents presented for examination, it was observed that Value Added Tax (VAT) of ₦43,023,848.92 (Forty-three million, twenty-three thousand, eight hundred and forty-eight naira, ninety-two kobo) and Withholding Tax of ₦44,902,398.92 (Forty-four million, nine hundred and two thousand, three hundred and ninety-eight naira, ninety-two kobo) totaling ₦87,926,247.84 (Eighty-seven million, nine hundred and twenty-six thousand, two hundred and forty-seven naira, eighty-four kobo) deducted from payments made to some contractors between March and December, 2013 were not remitted to the Federal Inland Revenue Service, contrary to Financial Regulation 235 which states that "deduction for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

The Permanent Secretary was asked to remit the sum of ₦87,926,247.84 (Eight seven million, nine hundred and twenty-six thousand, two hundred and forty-seven naira, eight-four kobo) to the Federal Inland Revenue Service within 7 days of receiving the report and forward Treasury Receipt for audit verification, failing which he was to refund the amount to government chest.

This was communicated in my Audit Inspection Report dated 11th April, 2014 referenced OAuGF/LJS/II/PSC/AIR/VOL.1/5. In his reply dated May 2014, the issue was not addressed. Meanwhile, the verification of responses carried out by my officers showed that the sum of ₦84,636,413.14 remains unremitted.

NIGERIA POLICE FORCE HEADQUARTERS, ABUJA

6.05 At the Nigeria Police Force Headquarters Abuja, the contract for the supply of Health Management Services, AED (Automatic Electronic Distriberator) Procurement and Training, Health System Needs Assessment and Workshop on Police Community Health Plan and Disease Prevention was awarded to a contractor for the contract sum of ₦40,000,000.00 (Forty million naira) on 27th November 2012 with a completion period of 5 weeks from the date of signing the contract agreement.

Payment was effected vide payment voucher No. 160 dated 19/7/2013. An examination of the payment voucher revealed the following anomalies.

(i) After a market survey was conducted at a reputable pharmaceutical store, it was discovered that the contract was highly inflated to the tune of ₦9,080,000.00 (Nine million, eighty thousand naira). Details are as follows:-

DATE	PV NO.	CONTRACTOR	ITEM SUPPLIED	AMOUNT PAID PER UNIT ₦	TOTAL AMOUNT PAID TO CONTRACTOR ₦	MARKET PRICE PER UNIT ₦	MARKET PRICE PLUS 30% MARK-UP AND 5% VAT ₦	AMOUNT PAID FOR 12 UNIT ₦	AMOUNT TO BE RECOVERED ₦
29/7/13	160	SKOLYTE HEALTH SOLUTION NIG. LTD.	12 AED PROCURE-MENT	1,666,666.00	20,000,000.00	650,000.00	650,000 COST 227,500 = 35% 32,500 = 5% UNIT	910,000./ UNIT X 12 AED 10,920,000	9,080,000.00

(ii) Two (2) different award letters were issued to the contractor for the job at the same amount and on the same day. The award letter used to process payment for the contract was for the supply of Health Management Services, EHR software installation, deployment, training and initial 2 years hosting, Hardware installation at Falomo and Analytical database software development, Deployment and Training, while the second letter of award was for the supply of Health Management Services, AED procurement and training. Health System Needs Assessment and workshop on Police Community Health Plan and Disease Prevention.

(iii) The services mentioned in the letter of award used to process payment were different from the ones in the Store Receipt Voucher dated 18/12/2013 with Ref. No. 016/012, which was used in receiving only one item – AED (Automatic Electronic Distriberator).

(iv) There was no evidence to show that the training and workshop were carried out.

(v) The old AED already in the store and the new ones purportedly purchased were not put into use. Therefore, government did not derive value for money.

(vi) The certificate of job completion attached to the payment voucher was in respect of supply of 3 Nos. sound generators.

The Inspector-General of Police was asked to explain these anomalies and inconsistencies and to forward evidence of recovery of the inflated sum of ₦9,080,000.00 (Nine million, eighty thousand naira) in respect of the Automatic Electronic Distriberator (AED), from the contractor within 14 days of receiving my initial report. The matter was reported in my Audit Inspection Report dated 23rd July, 2014 with Ref. No. OAuGF/LJS.I/NP/AIR/VOL.IV/25. His response is still being expected.

(b) At the ICT Unit of the Police Force Headquarters, Abuja, there was a fire accident sometime in 2012 which destroyed valuable items such as 3 Nos. Power Generators, 4 Nos. 1.5HP LG spilt air-conditioners and others.

It was observed that the fire incident was yet to be officially reported to the appropriate authorities as at June 2014, contrary to Financial Regulations 2603 (a-d), FR 2606 (a-e) and FR 2138, which provide for reporting such incidents.

It was further observed that these items were still being kept in the store. Furthermore, it was difficult to determine the value of the items destroyed by the fire incident because vital documents and records relating to them were not produced for audit verification.

The Inspector-General of Police was asked to explain why the fire incident was not reported and necessary action taken since 2012. Also, he was to forward all relevant documents for audit verification. This was communicated in my Audit Inspection Report dated 23rd July 2014 with Ref. No. OAuGF/LJS.1/NP/AIR/VOL/IV/25. His response is still being awaited.

(c) At the Nigeria Police Headquarters, Abuja, Out-of-pocket expenditures exceeding ₦200,000.00 were approved for officers in violation of Accountant-General's Circulars No. TRY/A2/B2/2010 and OAGF/CAD/026/V of 12/5/2010, which stipulate that all procurements of stores and services costing above ₦200,000.00 shall be made only through award of contract. A total sum of ₦38,261,365.00 (Thirty-eight million, two hundred and sixty-one thousand, three hundred and sixty-five naira) was approved as out-of-pocket expenses between December 2012 and December, 2013. Government lost the sum of ₦3,826,136.50 in form of Withholding Tax and Value Added Tax, which could have accrued as revenue had contracts been awarded.

In my Audit Inspection Report dated 22nd May 2014 and referenced OAuGF/LJS./NP/AIR/VOL.IV/22, the Permanent Secretary was asked to explain the loss of revenue totaling ₦3,826,136.50 and also institute disciplinary measures against erring officers in accordance with Financial Regulation 3129. His response is still being awaited.

(d) At the Police Force Headquarters Abuja, it was observed that the sum of ₦5,219,844.38 (Five million, two hundred and nineteen thousand, eight hundred and forty-four naira, thirty-eight kobo), being revenue due to the federal government was lost as a result of under-deduction of the mandatory 5% Value Added Tax (VAT) and 5% Withholding Tax from payments made to 33 contractors. Financial Regulation 3112 (ii) provides that failure to account for government revenue, means that the officer responsible shall be surcharged for the full amount involved and such officers handed over to either the Economic and Financial Crime Commission (EFCC) or Independent Corrupt Practices and Other Related Offences Commission (ICPC).

The Permanent Secretary was asked to recover the sum of ₦5,219,844.38 from the officers involved, forwarding evidence of recovery for verification, within 14

days of receiving this report, and also refer the matter to EFCC or ICPC in consonance with Financial Regulation 3112 (ii). His response is being awaited.

(e) During the audit examination of the Service Wide Vote Book maintained by Police Force Headquarters Abuja, it was observed that a sum of ₦12,648,940.00 (Twelve million, six hundred and forty-eight thousand, nine hundred and forty naira) paid to an officer vide payment voucher No. 1674 dated 2/9/2013 as cost of logistics for Agencies was not supported with relevant documents in violation of Financial Regulation 603, which provides that payments must be supported with full particulars. It was also observed that the officer did not render monthly returns and was not maintaining vote book in respect of the Authority to Incur Expenditure (AIE).

The Permanent Secretary was asked to forward all relevant and supporting documents for audit verification, in accordance with the Financial Regulation stated above, within 14 days of receiving my report, to enable me accept this payment as a legitimate charge against public funds. Otherwise, he is to recover the full amount, forwarding recovery particulars for verification in full discharge of accountability. This was communicated in my Audit Inspection Report dated 22nd May 2014, with Ref. No. OAuGF/LJS.NP/AIR/VOL.IV/22. His response is still being awaited.

(f) Four (4) payment vouchers raised and paid under the Recurrent expenditure vote totaling ₦10,321,898.00 (Ten million, three hundred and twenty-one thousand, eight hundred and ninety-eight naira) for various expenses on maintenance, internet access and legal outstanding expenses were not adequately supported with vital documents such as receipts, invoice, delivery notes etc., contrary to Financial Regulation 603 which provides that supporting documents must accompany payment vouchers.

The Permanent Secretary was asked to produce the supporting documents for these payments to enable me admit them as proper charges against public funds, within 7 days of receiving my initial report. Otherwise, recover the sum of ₦10,321,898.00, forwarding evidence of recovery for my verification. His reaction is still being expected.

(g) The audit examination of records and documents maintained by the Transport Section of the Nigeria Police Force Headquarters Abuja, revealed that there were 12 (Twelve) unserviceable motor vehicles and 6 (Six) unserviceable motorcycles. The unserviceable items were not disposed of, contrary to Financial Regulation 2614 which states that “there must be no delay however in the application for a Board of Survey for articles which have a residual value and which are liable to deteriorate rapidly, such as motor vehicles or furnishing items”.

The Permanent Secretary was asked to explain why this provision of the Financial Regulation was flagrantly flouted. The unserviceable items should be disposed of in order to prevent their further deterioration and loss of value.

(h) During the audit examination of documents and records, it was observed that payment of out-of-pocket expenses (OPE) totaling ₦3,175,000.00 (Three million, one hundred and seventy-five thousand naira) was made to various contractors for

services rendered. This practice contravened Financial Regulation 1014 which restricts the payment of reimbursable standing imprest to public officers and not to contractors. These payments made to contractors as out-of-pocket refunds are irregular and are not based on Local Purchase Orders or contract awards. The amounts should be recovered from the officers who made the payments, in accordance with Financial Regulation 3106. This Regulation provides that the officers must be removed from their schedule after recovering the money from them.

The Permanent Secretary's reaction is still being awaited.

THE NIGERIA POLICE FORCE: DIVISIONAL POLICE HEADQUARTERS, SANI ABACHA ROAD, PORT HARCOURT

6.06 During the examination of exhibit records maintained at the Divisional Police Office, Sani Abacha Road, Port Harcourt, it was revealed that:-

(a) Material/Monetary exhibits with Court Exhibit Register (CER) Number 06/2010, 13/2010, 22/2011, 27/2011, 31/2011 and 24/2012 were not produced for audit inspection.

(b) Monetary exhibit with Court Exhibit Register (CER) Number 05/2013 for the sum of ₦500,000.00 (Five hundred thousand naira) was paid into the Exhibit Keeper's personal account and was not produced for audit inspection.

The act contravened Financial Regulation 713 which stipulates that "Personal Money shall in no circumstance be paid into government bank account nor shall any public money be paid into a private bank account".

The Inspector-General of Police was required to cause the Divisional Police Officer to:

(i) Produce the exhibits or bond releasing them for audit inspection and;

(ii) Recover the monetary exhibit from the exhibit keeper and make it available for audit confirmation and

(iii) Institute disciplinary action on the erring officer to prevent future occurrence.

His response to the issues is being awaited.

THE DIVISIONAL POLICE HEADQUARTERS, BUGUMA, RIVERS STATE

6.07 At the Divisional Police Office, Buguma, Rivers State, it was observed that:-

(a) There was a shortage of 30 (Thirty) pieces of 7.65mm live ammunitions. The Divisional Police officer stated that the armourer who was on excuse duty would be able to account for the missing ammunition. However, as at the time of writing this report, the armourer has not been recalled and the ammunition remained unaccounted for.

(b) A total sum of ₦720,000.00 (Seven hundred and twenty thousand naira) cash exhibits were purportedly released to various owners without issuing release bonds, as no release bond was produced for audit examination. In the absence of release bonds, I find it difficult to accept that this money was actually released to the owners.

The issues raised have been communicated to the Inspector-General of Police through my Audit Inspection Report Ref. No. OAuGF/PH/NPF/BU/9 dated 18th September, 2013. His response is being awaited.

NIGERIA IMMIGRATION SERVICE

6.08 At the Nigeria Immigration Service Headquarters, Abuja, it was observed that 6 (Six) payment vouchers for amounts totaling ₦3,117,896.07 (Three million, one hundred and seventeen thousand, eight hundred and ninety-six naira, seven kobo) were raised and paid without attaching the necessary supporting documents such as Award letters, Job Orders or LPO and Invoices in accordance with the provisions of Financial Regulation 603 (i) which stipulate 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 Order, Invoices, Special letters of authority, time sheets, etc".

The Comptroller-General was asked to explain and produce the relevant documents for audit verification, within 14 days of receiving my Audit Inspection Report of 14 April, 2014 with Ref. No. OAuGF/LJS.1/NIS/AIR/VOL.II/2. Otherwise, the payments may not be accepted as proper charges against public funds. His response dated 14th April, 2014 with Ref. No. ACCT/ADM/284/25 was not satisfactory and the payments still remain an illegitimate charge against public funds.

6.09 During the audit inspection of the Nigeria Immigration Service Command in Owerri, Imo State, it was observed that:-

Between October 2011 and June, 2012, a total sum of ₦141,128,750.00 (One hundred and forty-one million, one hundred and twenty-eight thousand, seven hundred and fifty naira) was generated as revenue from the issuance of Passports (both Standard and Official) according to computer print-outs, out of which the sum of ₦138,782,500.00 (One hundred and thirty-eight million, seven hundred and eighty-two thousand, five hundred naira) was recorded manually for actual Passport issuance, giving a difference of ₦2,336,250.00 (Two million, three hundred and thirty-six thousand, two hundred and fifty naira). For the period of July 2012 – June 2013, a total sum of ₦194,337,500.00 (One hundred and ninety-four million, three

hundred and thirty-seven thousand, five hundred naira) was generated as revenue from issuance of Standard Passports according to online computer print-outs, while manually generated records posted a revenue of ₦193,410,000.00 (One hundred and ninety-three million, four hundred and ten thousand naira) within the period, leaving a difference of ₦927,500.00 (Nine hundred and twenty-seven thousand, five hundred naira). The different amounts of ₦2,336,250.00 and ₦927,500.00 totalling ₦3,263,750.00 should be reconciled and accounted for.

The Comptroller-General has been notified through my Audit Inspection Report Ref. OAuGF/OW/MIA/VOL.II/77 dated 12th August, 2013. His response is being awaited.

NIGERIA NAVY HEADQUARTERS

6.10 At the Nigeria Navy Headquarters, it was observed that:-

(a) A contract was awarded to a contractor for the construction of a Dinning Hall and Gallery at NNS Imeri, Ondo State for a contract sum of ₦142,800,000.00 (One hundred and forty-two million, eight hundred thousand naira). The contract was abandoned without any official reason at DPC level, after a mobilization fee of ₦21,420,000.00 (Twenty-one million, four hundred and twenty thousand naira) was paid to the contractor through payment voucher No. NN/CA/40/12/11 of 22nd December, 2011.

This practice contravened Financial Regulation 3104 (i) which states that "where a contractor or a supplier who is paid mobilization fee for a job fails to perform after collecting the fee, he shall be given 30 days notice to refund the money failing which the mobilization fee shall be recovered enbloc from the contractor or a supplier and such contractor shall be black-listed and referred to the Economic and Financial Crime Commission (EFCC) for prosecution".

The Permanent Secretary was asked to explain the anomalies and recall the contractor to the site to complete the project within 21 days of receipt of my Audit Inspection Report. Otherwise, the total sum of ₦21,420,000.00 (Twenty-one million, four hundred and twenty thousand naira) was to be recovered and paid back to treasury and evidence of recovery forwarded for audit verification while the matter was to be referred to the EFCC in consonance with the Financial Regulation.

This was communicated in my Audit Inspection Report dated 14th February, 2014 with Ref. No. OAuGF/LJS/1/NN/AIR/VOL.V/7. His response dated 3rd June, 2014 did not address the issue of recovering the mobilization fee adequately. The matter is under correspondence.

(b) Another contract was awarded to a contractor vide Letter of Award NHQ015/2A/08/LOG/VOL.11/869, to construct an Administrative Block at CND Lokoja at a contract sum of ₦115,690,000.00 (One hundred and fifteen million, six hundred and ninety thousand naira) with a completion period of four months. This

contract was abandoned without documented reasons at DPC level after the contractor collected a total sum of ₦32,971,650.00 (Thirty-two million, nine hundred and seventy-one thousand, six hundred and fifty naira), which included both the mobilization fees and payment Certificate No. 2 on payment vouchers No. NN/CAP/117/03/11 and NN/OPS/02/09/12 dated 24/03/11 and 03/09/12 respectively.

Further audit verification and site inspection revealed that the level of work done was not commensurate with the total disbursements made to the contractor. Therefore, there was need to enforce Article 12 Sub-section 16 of the Contract Agreement between Nigerian Navy and the contractor which states that "in the event of failure to complete the job for the Nigerian Navy when called upon, the Chief Executive of the company, will refund to Nigerian Navy any amount paid as mobilization or advance payment to the Nigerian Navy".

The Permanent Secretary was asked to explain the anomalies and recall the contractor to complete the project within 21 days of the receipt of my Audit Inspection Report. Otherwise, the contractor should be black-listed and referred to the EFCC for prosecution after refunding the total sum of ₦32,971,650.00 (Thirty-two million, nine hundred and seventy-one thousand, six hundred and fifty naira) to Treasury and recovery particulars forwarded for audit verification. His reply dated 3rd June 2014 with Ref. No. NHQ.01/187/14/AB/VOL.VII/437, did not address the issue of recovering the money from the contractor.

(c) Contract No. NHQ.015/08/LOG/VOL.11/657 dated 27th August, 2010 was awarded to a contractor for the construction of 4 x 1 studio flats at NNRI Yenagoa within 12 weeks for a total contract sum of ₦23,851,931.50 (Twenty-three million, eight hundred and fifty-one thousand, nine hundred and thirty-one naira, fifty kobo). The contract was abandoned without any documented reason after the payment of ₦5,843,723.18 (Five million, eight hundred and forty-three thousand, seven hundred and twenty-three naira, eighteen kobo). The payments were made via payment voucher Nos. NN/CAP/48/12/10 and NN/OPS/28/12/12 dated 9/12/10 and 27/12/12 respectively.

During the audit examination of the Contract Agreement, it was noted that Article 12 Sub-section 16 of the agreement indicated that "in the event of failure to do the job when called upon, the contractor is liable to refund to Nigerian Navy the mobilization fees and any other money paid to him". There was no attempt to enforce this provision of the Contract Agreement against the contractor despite the commitment of public funds to such poor handling of the project. Apart from the deterioration of the work done, the level of work executed was not commensurate with the amount expended on the project.

The Permanent Secretary was asked to recall the contractor to site within 21 days of the receipt of my Audit Inspection Report. Otherwise, the total sum of ₦5,843,723.18 (Five million, eight hundred and forty-three thousand, seven hundred and twenty-three naira, eighteen kobo) should be recovered and paid back to Treasury and recovery particulars forwarded for audit verification while the contractor should be blacklisted and reported to the EFCC. His reply dated 3rd June 2014 with

Ref. No. NHQ: 01/187/14/AB/VOL.VII/437, did not address the issue of recovery. The matter is under correspondence.

(d) A contract for the construction of Auditorium at HQ ENC, Calabar was awarded to a contractor on 21st March, 2007 at a contract sum of ₦69,009,653.92 (Sixty-nine million, nine thousand, six hundred and fifty-three naira, ninety-two kobo). The project was abandoned without any justification in November 2010 at 52% completion stage after payment of ₦34,504,826.96 (Thirty-four million, five hundred and four thousand, eight hundred and twenty-six naira, ninety-six kobo).

Comparing the completion stage of 52% with the part payment of ₦34,504,826.96, representing 50% of the contract sum, gives the impression that there was no loss but a critical look at the value of depreciation on the work already done indicates that if concrete steps are not taken to complete the project in no distant time, the amount sunk into it would be a waste.

The Permanent Secretary was asked to explain the anomalies and to recall the contractor to site for the completion of the project within 21 days of the receipt of my Audit Inspection Report. In his response dated 3rd June 2014, with Ref. No. NHQ: 01/187/14/AB/VOL.VIII/437, he stated that the contractor had progressed beyond the completion stage recorded during the audit verification. However, there was no indication that the project had finally been completed.

The matter is still under correspondence.

NIGERIA SECURITY AND CIVIL DEFENCE CORPS

6.11 During the audit examination of payment vouchers paid in the Headquarters for the period January to April, 2013, it was revealed that 12 (twelve) payment vouchers for amounts totaling ₦21,778,689.00 (Twenty-one million, seven hundred and seventy-eight thousand, six hundred and eighty-nine naira) being payments for rent, printing of document, withholding taxes, course fees, License fees, etc were not supported with relevant documents such as invoices, contract agreement, store receipt vouchers, etc necessary to authenticate these expenditures.

This practice constitutes an infringement of Financial Regulation 603 (i) which states that “all vouchers shall contain the full particulars of each service such as dates, numbers, quantities, distance, rates, etc 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 Letter of authority, time sheets etc”.

The Commandant-General was asked to explain and produce the relevant supporting documents necessary to authenticate these expenditures totaling ₦21,778,689.00 (Twenty-one million, seven hundred and seventy-eight thousand, six hundred and eighty-nine naira) within 21 days of receipt of my Audit Inspection

Report. Otherwise, the total sum was to be recovered from the relevant payees and paid back to Treasury with evidence of recovery forwarded for audit verification.

This was communicated to him in my Audit Inspection Report dated 19th November, 2013 with Ref. No. OAuGF/LJS.1/NSCDC/AIR/VOL.1/3, but his response is still being awaited.

(b) During the posting of the payment vouchers into the Cashbook for the months of February – June, 2013, it was observed that 29 (twenty-nine) payment vouchers for the total sum of ₦23,593,263.30 (Twenty-three million, five hundred and ninety-three thousand, two hundred and sixty-three naira, thirty kobo) representing disbursements from the Overhead expenditure accounts were not produced for audit inspection.

Consequently, I am unable to certify that these expenditures constitute legitimate and proper charges against public funds. This practice is a violation of Financial Regulation 601 which states that "all payment entries in the cashbook/accounts shall be vouched for on one of the prescribed treasury forms. Vouchers shall be made out in favour of the person or persons to whom the money is actually due. Under no circumstances shall cheque or payment be made for services for which a voucher has not been raised".

The Commandant-General was asked to produce the payment vouchers for examination within 21 days, otherwise the total sum of ₦23,593,263.30 (Twenty-three million, five hundred and ninety-three thousand, two hundred and sixty-three naira, thirty kobo) should be recovered from the payees, paid into Treasury and relevant particulars of recovery forwarded for audit verification.

This was communicated to him in my Audit Inspection Report of 19th November, 2013 with Ref. No. OAuGF/LJS.1/NSCDC/AIR/VOL.1/3. His reaction is still being awaited.

(c) The Revenue account of the Corps was debited to the tune of ₦1,000,000.00 (One million naira) for the payment of a Garnishee order. However, the details of this Court order were not made available for audit inspection inspite of several requests made by my Office to the Corps.

This practice contravened Financial Regulation 213 (ii) which states that "on no account shall any withdrawal be made from the Revenue Account other than for the purpose of transfer to the Consolidated Revenue Fund".

The Commandant-General was asked to explain the contravention and produce for my inspection the evidence of Garnishee order by the Court within 21 days of the receipt of the Audit Inspection Report, otherwise, cause the refund of ₦1,000,000.00 (One million naira) back to government chest, producing relevant treasury details for audit verification.

This was communicated in my Audit Inspection Report of 20th January 2014 with Ref. No. OAuGF/LJS.1/NSCDC/AIR/VOL.1/4. In his response, the

Commandant-General informed me that he appealed against the Garnishee order, and verification conducted by my Resident Auditor confirmed that the case is in the Court. The matter is being kept in view.

(d) During the audit examination of records relating to the Revenue Account, it was revealed that the bank was not remitting regularly and promptly to the Consolidated Revenue Fund, all revenues collected on behalf of the Corps. Instead, a small percentage of the collection was being remitted monthly while the bank usually kept a large chunk in its account for several months without remitting to the Treasury. For instance, out of the total revenue collected as at 31st December, 2011 of ₦30,268,226.13 (Thirty million, two hundred and sixty-eight thousand, two hundred and twenty-six naira, thirteen kobo), only a paltry sum of ₦4,224,000.00 (Four million, two hundred and twenty-four thousand naira) was remitted to the Treasury, leaving the balance of ₦26,044,226.13 (Twenty-six million, forty-four thousand, two hundred and twenty-six naira, thirteen kobo) as at 5th January, 2012. The balance was later remitted to Treasury on 6th June, 2012 by the bank, contrary to Financial Regulation 236 which states that, "Revenue paid into the Revenue Account for Internally Generated Revenue (IGR) of MDAs shall be transferred to the Consolidated Revenue Fund on or before the 15th of the month following the month of collection of the Revenue".

The Commandant-General was asked to explain this contravention and also adduce reasons for condoning the unwarranted withholding of government revenue by the bank within 21 days of receipt of my Audit Inspection Report dated 20th January, 2014 with Ref. No. OAuGF/LJS.1/NSCDC/AIR/VOL.1/4.

The Commandant-General in his response, stated that it was an oversight by the bank not to remit revenue for over a year. This is not acceptable. Evidence of interest accrued as a result of non-remittance has to be produced. The matter is being kept in view.

(e) Only five percent (5%) Withholding Tax amounting to ₦1,392,941.17 (One million, three hundred and ninety-two thousand, nine hundred and forty-one naira, seventeen kobo) was deducted on payments of rent to 3 (Three) Landlords as against the mandatory 10% Withholding Tax prescribed by statutory law. This act resulted in an under-deduction of Withholding Tax totaling ₦1,392,941.17, thus constituting a loss of revenue to the Federal Government in the aforementioned period.

The outstanding sum of ₦1,392,941.17 being under-deduction of 5% Withholding Tax on rents paid to these Landlords should be recovered from them and paid to the relevant tax authority and particulars of recovery forwarded for my verification.

The Commandant-General was asked to explain why the statutory 10% Withholding Tax was under-deducted by 5% and also forward evidence of the recovery of the ₦1,392,941.17 shortfall, together with Treasury Receipt particulars for audit verification, within 14 days of receiving my Audit Inspection Report dated 2nd

May 2014, with Ref. No. OAuGF/LJS.1/NSCD/AIR/VOL.1/7. His response is still being awaited.

(f) During the audit examination of payment vouchers at the Corps Headquarters in May 2013, it was observed that the sum of ₦12,576,180.00 (Twelve million, five hundred and seventy-six thousand, one hundred and eighty naira) was paid in favour of Nigeria Army Operations Account, Abuja vide payment voucher No. 9180 dated 01/05/2013, being the cost of training 500 personnel of the Corps in Arms/Weapon handling in Kotangora, Niger state.

The details of the 500 participants, name, rank, file number, station and terms of engagement were not attached to the voucher or produced on demand.

This is contrary to Financial Regulation 603 (i) which requires supporting document to be attached to payment voucher. These details and other supporting documents are needed in order to accept the payment as a legitimate charge against public funds.

The Commandant-General was asked to provide the relevant documents, details of personnel involved and explain the violation of relevant extant regulation.

The response of the Commandant-General to my Audit Inspection Report with Ref. No. OAuGF/LJS.1/NSCD/AIR/VOL.1/7 dated 2nd May 2014 is still being awaited.

MINISTRY OF DEFENCE, HEADQUARTERS, ABUJA

6.12 During the audit examination of payment vouchers at the Ministry of Defence, Headquarters, Abuja, it was observed that the contract to furnish the Ministry's Liaison Office at the National Assembly Complex was awarded to a contractor for the contract sum of ₦49,998,860.00 (Forty-nine million, nine hundred and ninety-eight thousand, eight hundred and sixty naira) and payment was made vide payment voucher No. 5028 dated 21st December, 2012.

Audit scrutiny revealed the following anomalies:-

(i) The items were taken on charge on Store Receipt Voucher (SRV) No EI/41/12 of 21st December, 2012. However, during the store and inventory inspection carried out, it was discovered that these items could not be found in the Ministry.

(ii) There was no Stores Issue Voucher (SIV) signed by any officer in the Ministry to confirm the issuance of these items to the Ministry Liaison Office at National Assembly Complex, as required by Financial Regulation 2414 which provides that "All issues of stores shall be supported by a Stores Issue Voucher".

(iii) The evidence of delivery (if any) at the Liaison Office was not made available for my inspection.

(iv) There was no evidence of any Ministerial Tenders Board (MTB) meeting to consider this contract.

(v) There was no contract agreement signed and attached to the payment voucher presented for audit.

The Permanent Secretary was asked to explain the anomalies and to produce the relevant documents such as Stores Issue Vouchers, Ministerial Tender Board's minutes, Contract Agreement and the store items for my inspection within 21 days of receipt of my Audit Inspection Report. Otherwise, the payment will be deemed as an illegitimate charge against public funds and the total sum of ₦49,998,860.00 (Forty-nine million, nine hundred and ninety-eight thousand, eight hundred and sixty naira) recovered from the contractor, the officer who approved the payment and the Director of Finance and Accounts, furnishing receipt particulars.

This was communicated in my Audit Inspection Report Ref No. OAuGF/LJS.1/MOD/AIR/VOL.II/9 of 6th December, 2013. His response is still being expected even up to the time of final compilation of this report in July, 2014.

(b) Another contract for the supply of Accoutrements and Kits was awarded to a contractor and paid vide payment voucher No. 5031 of 28th December, 2012, for the total sum of ₦268,107,500.00 (Two hundred and sixty-eight million, one hundred and seven thousand, five hundred naira). These items were for the kitting of the Nigerian Air Force and Navy personnel.

Audit inspection of the stores revealed the following:-

(i) These items were receipted only on Store Receipt Voucher (SRV) but were not recorded in the Ledger and the Bin Card.

(ii) The items were found to have not been fully supplied as at time of my audit inspection of the store in June and July, 2013. The calculated total worth of the items found to have been supplied was ₦163,554,500.00 (One hundred and sixty-three million, five hundred and fifty-four thousand, five hundred naira) while other items valued at ₦104,553,500.00 (One hundred and four million, five hundred and fifty-three thousand, five hundred naira) were yet to be supplied by the contractor.

(iii) The contract agreement signed by both parties was not presented for audit.

(iv) The Ministerial Tenders Board minutes on the contract was not produced for my examination.

The inability of the contractor to fully execute this contract after payment denied the government value for money. The practice contravened Financial

Regulation 708 which states that “On no account should payment be made for services not yet performed or for goods not yet supplied”.

The Permanent Secretary was asked to explain the anomalies, produce the contract agreement and minutes of the Ministerial Tenders Board and account for the outstanding items yet to be supplied, within 21 days of the receipt of my Audit Inspection Report. Otherwise, the total sum of ₦104,553,500.00 (One hundred and four million, five hundred and fifty-three thousand, five hundred naira) for the outstanding items not supplied was to be recovered from the contractor and paid back to chest, furnishing relevant particulars.

This was communicated to him in my Audit Inspection Report dated 6th December, 2013 with Ref No. OAuGF/LJS.1/MOD/AIR/VOL.II/9. His response is still being expected as at the time of finalizing this repot in July 2014.

(c) Capital account payment voucher No. 1001 dated 28th February, 2013 for the total sum of ₦512,522,400.00 (Five hundred and twelve million, five hundred and twenty-two thousand, four hundred naira) was raised and paid to the Commandant, Brigade of Guards, Abuja. The fund was for the payment of operation allowance, running cost and the cost of feeding allowance for staff of the Brigade of Guards.

There was no evidence of expenditure returns to the Ministry to confirm the disbursement. This is a violation of Financial Regulation 406 which states that “When an Authority to Incur Expenditure is issued by one Ministry, Extra-Ministerial office and other arms of government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a Vote book and forward a monthly returns of expenditure to the issuing Ministry/Department showing expenditure, liabilities incurred and balance available. The monthly returns must be supported with copies of paid vouchers”. Consequently, this expenditure cannot be accepted as a proper charge against public fund.

The Permanent Secretary was asked to explain the contravention and produce the monthly expenditure returns as evidence of dispensing this fund, within 21 days of the receipt of the Audit Inspection Report. Otherwise, the total sum of ₦512,522,400.00 (Five hundred and twelve million, five hundred and twenty-two thousand, four hundred naira) should be refunded to Treasury and the receipt particulars forwarded for verification.

This was communicated to him in my Audit Inspection Report of 20th December, 2013 with Ref. No. OAuGF/LJS/MOD/AIR/VOL.III/10. His response is still being awaited.

(d) During the examination of payment voucher No. PCBR/MDG/001/2012 dated 17th April, 2012 raised to pay the sum of ₦25,782,484.92 (Twenty-five million, seven hundred and eighty-two thousand, four hundred and eighty-four naira, ninety-two kobo), being part-payment of the total contract sum of ₦46,294,158.21 (Forty-six million, two hundred and ninety-four thousand, one hundred and fifty-eight naira, twenty-one kobo) to a contractor for the rehabilitation of 2 No. 4-classroom Block and 1 No. 10-classroom Blocks at Bukavu Army Barracks in Kano, it was observed that:-

(i) There was delayed confirmation of the acceptance of offer for a period of 2 months.

(ii) There was no Bill of Quantities.

(iii) The Contract agreement was not attached to the payment voucher, contrary to Financial Regulation 603 (i).

(iv) The contract was altered to reflect "2 No. 4-classroom Block, construction of 1 No. Admin Block and construction of Chain link fence" instead of "construction of 2 No. 4-classrooms Block and rehabilitation of 1 No. 10-classroom Block". No documentary variation in cost implications or Bill of Quantity was attached to the payment voucher, to justify the correlation between the cost of rehabilitation of 1 No 10-classroom Block and construction of 1 No. Admin. Block and construction of Chain link fence.

(v) The scope of the job to be executed by the contractor was altered without any recourse to the Ministerial Tenders Board (MTB). In effect, it failed to comply with Tendering procedures.

In my Audit Inspection Report dated 17th December 2013 with Ref. No. OAuGF/LJS/MOD/AIR/VOL.III/II, the Permanent Secretary was asked to explain the contraventions and produce the relevant documents such as the Minutes of the Ministerial Tender's Board meeting for the alteration, Bills of Quantities (BOQ) for the rehabilitation of 1 No. 10-classroom block and construction of 1 No. Admin block and Chain link fence as well as Contract Agreements and evidence of advertisement, within 21 days of receipt of the Audit Inspection Report. Otherwise, the total sum of ₦25,782,484,92 (Twenty-five million, seven hundred and eighty-two thousand, four hundred and eighty-four naira, ninety-two kobo) should be recovered, paid to the Treasury and the receipt forwarded for audit verification, while further payments to the contractor should be suspended. His response is still being expected.

(e) Personal Advances totaling ₦16,094,400.00 (Sixteen million, ninety-four thousand, four hundred naira) were granted to 24 members of staff for the purpose of rendering various services such as fuelling of vehicles, production of documents, purchase of office items and repair works. The Personal Advances were above the benchmark of ₦200,000.00 stipulated by Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V of 24TH March, 2009 which provides that "all Accounting officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contract". Also, it was noted that the government has suffered the loss of revenue to the tune of ₦1,609,440.00 (One million, six hundred and nine thousand, four hundred and forty naira) which could have accrued as 5% Withholding Tax and Valued Added Tax respectively, had proper procedures been followed in the procurement processes.

The Permanent Secretary was asked to explain the contravention or ensure that this fund is recovered and paid back to Treasury, forwarding receipt particulars. The issue was reported to the Permanent Secretary through my Audit Inspection

Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 29th April, 2014. His response is still being awaited at the time of compiling this report in July, 2014.

(f) During the examination of the personal advances records, it was observed that the sum of ₦14,404,550.00 (Fourteen million, four hundred and four thousand, five hundred and fifty naira) was granted to 25 members of staff for purchase of various goods and services such as purchase of fuel, working materials, camera etc for the Ministry.

However, as at the time of writing this report, these officers have not accounted for these expenditures by retiring the advances. This was an indication that these services may have not been performed and a violation of Financial Regulation 1420 which states that "it is the responsibility of the Accounting officers to ensure that all advances granted to all officers are fully recovered".

The Permanent Secretary has been asked to explain the contravention, otherwise ensure that this fund is recovered and particulars of recovery forwarded for verification.

The issue was communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 29th April, 2014. His response is still being awaited.

(g) During the examination of the payment vouchers, it was observed that the sum of ₦4,642,000.00 (Four million, six hundred and forty-two thousand naira) was paid to an officer of the Ministry to carry out 5-day indoor Residual Spraying Malaria Control Programme at an Air Force Barrack in Lagos. The components of the payment include DTA, Airfare, Local running, Training, Honorarium, Refreshments, Purchase of different items like Banners and others.

The sum of ₦928,000.00 (Nine hundred and twenty-eight thousand naira) spent on rentage of chairs, hall and tables, honorarium, refreshment, training, Public Address system and the sum of ₦240,000.00 (Two hundred and forty thousand naira) spent on resource persons as well as the sum of ₦1,000,000.00 (One million naira) spent on Spraying, all totaling ₦2,168,000.00 (Two million, one hundred and sixty-eight thousand naira) not receipted by the officer cannot be admitted as proper charges against public funds, as it was a contravention of Financial Regulation 603(i) which provides that relevant documents including invoices and receipts must be attached to payment voucher.

As at the time of writing this report in April 2014, the officer had not accounted for these expenditures, an indication that these services may have not been actually performed.

The Permanent Secretary has been asked to explain this contravention, otherwise ensure that this fund is recovered and paid back to Treasury, forwarding receipt particulars for verification.

The issue raised was reported to the Permanent secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 29th April, 2014. His response is still being awaited.

(h) Payment Voucher No. 1092 dated 25th November, 2013 was raised to pay the sum of ₦2,075,000.00 (Two million, seventy-five thousand naira) to an officer of the Ministry to provide refreshment and honorarium in respect of Media Outreach and Lunch that took place between January and June, 2013.

During the audit examination of the documents relating to the transaction, it was observed that the request for the Fund was raised on 1st August, 2013 while Receipt No. 0053 for the sum of ₦400,000.00 (Four hundred thousand naira) purportedly spent on renting the venue was dated 2nd January, 2013. This has made this payment look suspicious.

The provision for lunch for 20 Journalists and 15 staff at the rate of ₦25,000.00 (Twenty-five thousand naira) per meal totaling ₦875,000.00 (Eight hundred and seventy-five thousand naira) is outrageous. It is my submission that this meal should have been prudently provided at a lower cost of ₦5,000.00 (Five thousand naira) per person.

The officer hired a hall at the cost of ₦400,000.00 (Four hundred thousand naira) instead of making use of the Ministry's Auditorium which is fully equipped for this type of activity and could have saved this expenditure.

The Permanent Secretary was asked to explain this contravention and ensure that the total sum of ₦1,275,000.00 (One million, two hundred and seventy-five thousand naira) is recovered and paid back to Treasury, forwarding receipt particulars for verification.

This matter was reported to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 29th April, 2014. His response is still being awaited.

(i) During the examination of the Capital payment vouchers, it was observed that the contract for the construction of Participants Quarters at the National Defence College (NDC), Pwoyi, Abuja was awarded to a company at the contract sum of ₦1,039,633,547.01 (One billion, thirty-nine million, six hundred and thirty-three thousand, five hundred and forty-seven naira, one kobo) with a completion period of 52 weeks. As a December, 2013, the total sum of ₦1,103,739,706.86 (One billion, one hundred and three million, seven hundred and thirty-nine thousand, seven hundred and six naira, eighty-six kobo) had been paid to the contractor.

This implies that as at December, 2013 the contractor had been overpaid by the sum of ₦64,106,156.85 (Sixty-four million, one hundred and six thousand, one hundred and fifty-six naira, eighty-five kobo) (₦1,103,739,703.85 – ₦1,039,633,547.01 = ₦64,106,156.85). On 31st December, 2013, an additional sum of ₦31,750,000.00 (Thirty-one million, seven hundred and fifty thousand naira) was paid to the contractor vide payment voucher No. 5124 as part payment in respect of

Interim Certificate No. 5. As a result, the total sum of ₦95,856,156.85 (₦64,106,156.85 + ₦31,750,000.00) represents irregular variation payment on this contract.

The following documents were not made available on request to support these variations:

(i) Approved Variation Orders before the contract sum was exceeded.

(ii) Evidence of Minutes of Ministerial Tenders Board/Bureau of Public Procurement's approval for the variation.

(iii) Procurement Planning Committee Certificate of No-objection for the Variations.

(iv) Variation Bill of Quantity.

The Permanent Secretary has been asked to justify the over-payment and to produce the afore-mentioned documents for my scrutiny, failing which the sum of ₦95,856,156.85 (Ninety-five million, eight hundred and fifty-six thousand, one hundred and fifty-six naira, eighty-five kobo) should be refunded by the contractor, forwarding relevant particulars for verification.

This issue was reported to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 5th May, 2014. His response is still being awaited.

(j) Two (2) payment vouchers Nos. 1037 dated 18th July, 2013 and 1001 dated 30th July, 2013 respectively were raised to pay the Commandant, Brigade of Guards, Abuja the total sum of ₦770,117,800.00 (Seven hundred and seventy million, one hundred and seventeen thousand, eight hundred naira).

During the audit of documents supporting these payments, it was observed that this fund was for the payment of Ration Cash Allowance, purchase of Petroleum, Oil and Lubricant, Operational Support, Feeding Allowances of staff of the Brigade of Guards and Miscellaneous expenditures.

At the time of writing of this Audit Inspection Report in April, 2014, there was no Expenditure Returns to the Ministry, to confirm these disbursements. This is a violation of Financial Regulation 406 which states that "When an Authority to Incur Expenditure is issued by one Ministry, Extra-Ministerial Office and other arms of government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a Vote book and forward a monthly returns of expenditure to the issuing Ministry/Department showing expenditure, liabilities incurred and balance available. The monthly returns must be supported with the copies of paid vouchers". Consequently, this expenditure cannot be accepted as a proper and legitimate charge against public funds.

The Permanent Secretary was asked to produce the monthly expenditure returns as evidence of dispensing public funds, within 21 days of the receipt of the Audit Inspection Report. Otherwise, the total sum of ₦770,117,800.00 (Seven hundred and seventy million, one hundred and seventeen thousand, eight hundred naira) should be recovered, forwarding relevant particulars for verification.

(k) During the examination of capital vouchers, it was observed that Receipt Voucher No. 4001 dated 23rd October, 2013 for the sum of ₦55,962,505.99 (Fifty-five million, nine hundred and sixty-two thousand, five hundred and five naira, ninety-nine kobo) was raised in favour of MOD/CBN Capital account. This was a recovery of the amount paid to a company that failed to supply 3 No. Truck Recovery Vehicles for the United Nations Military Operations (UNAMIL).

During the audit of the file for this payment, it was noted on page 47 of the file that the company had earlier been paid 15% advance payment of ₦11,250,000.00 (Eleven million, two hundred and fifty thousand naira) vide payment voucher No. DEF/CAP/84/2010 before a directive to the Central Bank of Nigeria (CBN) to open a Letter of Credit of ₦57,165,324.54 (Fifty-seven million, one hundred and sixty-five thousand, three hundred and twenty-four naira, fifty-four kobo) for the foreign components of the contract. However, there was no evidence that this sum of ₦11,250,000.00 (Eleven million, two hundred and fifty thousand naira) being 15% advance payment earlier paid to the contractor was recovered. This is a contravention of the provisions of Financial Regulation 3104(i) which states that "where a contractor or a supplier who is paid mobilization fee for a job fails to perform after collecting the fee, he shall be given 30 days notice to refund the money failing which the mobilization fee shall be recovered enbloc from the contractor or the supplier and such contractor shall be blacklisted and referred to the Economic and Financial Crimes Commission for prosecution".

The Permanent Secretary has been requested to provide evidence of the recovery of the sum of ₦11,250,000.00 (Eleven million, two hundred and fifty thousand naira) being the 15% advance payment earlier made to the defaulting contractor and proof of compliance with Financial Regulation 3104 (i) for audit verification. This was communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 14th May, 2014. His response is still being awaited.

(l) Payment Voucher No. 1017 dated 26th August, 2013 was raised for the payment of the sum of ₦3,540,000.00 (Three million, five hundred and forty thousand naira) to a Consultant to organize in-house training for staff of the Ministry of Defence.

During the audit of the documents relating to this transaction, it was observed that:

(i) There was no receipt for the training fee paid to this Consultant to confirm payment of the fund to the actual beneficiary.

(ii) Only 5% was deducted as Withholding Tax instead of 10%. This under-deduction resulted in the loss of revenue totaling ₦177,000.00 (One hundred and sixty-seven thousand naira). This is a violation of the Federal Inland Revenue Service (FIRS) Circular no 9902 dated 1st January, 1999 paragraph 3 (a) (ii) which states that "the Withholding Tax on Consultancy fees, management fees, director fees, commission and all service fees other than those mentioned in sub-paragraph (i) above remains at 10% when payable to Limited Liability companies".

The Permanent Secretary's explanation for the improper award of this contract of ₦3,540,000.00 (Three million, five hundred and forty thousand naira), and proof of recovery of the under-deducted tax of ₦177,000.00 (One hundred and sixty-seven thousand naira) has been called for and his response is being awaited.

(m) Payment Vouchers Nos. 1101 and 1103 both dated 26th November, 2013 and 1099 dated 27th November, 2013 were raised to pay the total sum of ₦12,300,000.00 (Twelve million, three hundred thousand naira) to 3 (three) different Consulting companies to train senior staff who were to sit for the promotion examinations in the Directorate cadre of the Civil Service.

During the examination of the relevant documents, it was observed that only 5% Withholding tax instead of 10% was deducted from the payments, thereby resulting in the loss of revenue to Government totaling ₦615,000.00 (Six hundred and fifteen thousand naira). This is a gross violation of the Federal Inland Revenue Service Circular No. 9902 dated 1st January, 1999 paragraph 3 (a) (ii) which states that "the Withholding tax on consultancy fees, management fees, director fees, commission, and all service fees other than those mentioned in sub-paragraph (i) above remains at 10% when payable to Limited Liability Companies".

The Permanent Secretary has been requested to kindly recover the under-deducted tax of ₦615,000.00 (Six hundred and fifteen thousand naira) from the consultants and forward recovery particulars for my verification. His reaction is still being expected.

(n) During the examination of documents relating to the United Nations Military (UNAMIL) Peace Keeping Operation's fund for the period 2011-2013, it was observed that funds were remitted to assist the organization in Nigeria in its Peace Keeping activities in Africa. The sum of $201,416,447.23 (Two hundred and one million, four hundred and sixteen thousand, four hundred and forty-seven Dollars, twenty-three cents) was remitted to the Nigeria Government for the maintenance of its Peace Keeping Operation. This fund was at various periods transferred to the Office of the Chief of Defence Staff (CDS) on request for the purpose of disbursement for various activities such as: Sudan, Sierra Leone etc. No document was produced during the audit to show that this fund has been accounted for by the Office of the Chief of Defence Staff that disbursed the funds.

This is contrary to Financial Regulation 406 which stipulates that "When an authority to incur Expenditure is issued by one Ministry, Extra-Ministerial office and other arms of government to another, it will be the duty of the responsible officer in

the receiving Ministry or Department to maintain a vote book and forward monthly returns of expenditure to the issuing Ministry/Department showing expenditure, Liabilities incurred and balance available. The monthly returns must be supported with copies of paid vouchers".

The receipts and expenditures records maintained in respect of the fund by the Ministry of Defence showed that $201,416,447.23 (Two hundred and one million, four hundred and sixteen thousand, four hundred and forty-seven Dollars, twenty-three cents) was received while $201,146,917.41 (Two hundred and one million, one hundred and forty-six thousand, nine hundred and seventeen Dollars, forty-one cents) was expended, leaving a balance of $269,529.82 (Two hundred and sixty-nine thousand, five hundred and twenty-nine Dollars, eighty-two cents). However, the Bank balance as at 31st May, 2013 showed only $56,604.14 (Fifty-six thousand, six hundred and four Dollars, fourteen cents), resulting in a discrepancy of $212,925.68 ($269,529.82 - $56,604.14) which should be properly accounted for or reconciled.

By a memo written by the Director, Finance and Accounts, Ministry of Defence, with Ref. No. AD/FUND/001/1/126 to the Co-ordinator, Peace Support Operations, it was recommended that the proceeds from boarded motor vehicles in Darfur, Sudan be paid into the UNAMIL account. Compliance with this recommendation could not be independently verified and as a result, the proceeds from the boarding of these vehicles have not been accounted for.

The Permanent Secretary has been requested to properly account for the expenditures totaling $201,416,447.23 (Two hundred and one million, four hundred and sixteen thousand, four hundred and forty-seven Dollars, twenty-three cents) and the proceeds from the boarded motor vehicles in Darfur, Sudan.

The issues raised were brought to the attention of the Permanent Secretary Ministry of Defence through my audit Inspection Report Ref. No. OAuGF/LJS.1/MOD/AIR/VOL.III of 14th May, 2014. His response is still being awaited.

FEDERAL HIGH COURT OF NIGERIA

6.13 At the Federal High Court of Nigeria, Abuja, it was observed that:

(a) A sum of ₦1,336,500.00 (One million, three hundred and thirty-six thousand, five hundred naira) was paid to a contractor on 17th April, 2013 for the repairs of accidented Toyota Camry (2007 Model) claimed to have been in the fleet of the Federal High court of Nigeria and insured with a reputable Insurance company. It was surprising that the Court expended such huge amount on the accidented vehicle when the insurer should have taken up the liabilities.

In response to my Audit Inspection Report dated 7th April 2014, the Court claimed that the Insurance Company promised to replace the car with a brand new

one. Almost 4 (four) years after the accident however, there is no evidence that this promise had been fulfilled. Audit scrutiny further revealed that the accident was not officially reported to the Auditor-General for the Federation as required by the provisions of Financial Regulation 2028.

Consequently, the Chief Registrar had been requested to explain the non-adherence of the provisions of Financial Regulation 2028 and recover the total replacement cost of the vehicle from the Insurance company, furnishing relevant details for audit verification.

(b) A total sum of ₦9,557,600.00 (Nine million, five hundred and fifty-seven thousand, six hundred naira) was paid to 12 (twelve) officers in February 2013 as Duty Tour Allowances for official tours to some Divisions of the Court. Audit scrutiny of relevant attachments to the payment voucher revealed that the date and period of the tours to the selected Divisions were not stated and visitation reports were not produced. In view of these irregularities, it was difficult to believe that the expenditure was incurred in the interest of the public.

In his response, the Chief Registrar explained that the dates of the visitations to various Divisions of the Court were not fixed before approval for payment was granted but failed to produce the copies of the visitation reports to the Divisions to substantiate the claim that such exercise was actually carried out.

In the absence of documentary proof that this assignment was actually undertaken, the payment cannot be accepted as a proper and legitimate charge against public funds. Therefore, the full amount of ₦9,557,600.00 should be recovered from the officers and relevant particulars forwarded for audit verification.

(c) Two (2) retired Judges were still owing outstanding monthly repayments in respect of Motor Vehicle Advances granted to them amounting to ₦10,993,493.48 (Ten million, nine hundred and ninety-three thousand, four hundred and ninety-three naira, forty-eight kobo) in violation of the provisions of Financial Regulation 1405 which stipulate that “Accounting officers are responsible for ensuring the prompt payment of all advances by instalments or otherwise”.

The Chief Registrar has been requested to recover the sum of ₦10,993,493.48 (Ten million, nine hundred and ninety-three thousand, four hundred and ninety-three naira, forty-eight kobo) from the retired Judges and furnish recovery particulars for verification.

(d) Fourteen (14) members of staff who were granted cash advances amounting to ₦12,699,410.00 (Twelve million, six hundred and ninety-nine thousand, four hundred and ten naira) between February and December 2013 did not retire the advances even up to the time of audit inspection in March, 2014.

In his response to my Audit Inspection Report, the Chief Registrar produced verifiable evidence of retirement of cash advances amounting to ₦4,002,062.00 (Four million, two thousand and sixty-two naira), thereby leaving the balance of

₦8,697,348.00 (Eight million, six hundred and ninety-seven thousand, three hundred and forty-eight naira) still unretired.

The Chief Registrar was therefore asked to recover enbloc the balance of ₦8,697,348.00 from the officers concerned, furnishing relevant particulars for audit verification.

NATIONAL INDUSTRIAL COURT OF NIGERIA

6.14 During the audit examination of the accounting records maintained at the National Industrial Court of Nigeria, Area 11, Garki, Abuja, the following observations were made:-

(a) Personal advances totaling ₦7,475,298.00 (Seven million, four hundred and seventy-five thousand, two hundred and ninety-eight naira) granted to 4 (four) officers between February and June 2013 for various services had not been fully retired at the time of this audit inspection in July 2014, contrary to the provisions of the Financial Regulations which require that advances granted to officers should be retired immediately after completion of the assignments for which the advances were granted. Further investigation revealed that the officers took subsequent advances without retiring the previous ones, contrary to extant regulations.

The Chief Registrar has been asked to recover the total amount, pay to government chest and forward receipt particulars for audit verification.

(b) Twenty (20) officers were granted advances each exceeding ₦200,000.00, totalling ₦8,473,163.03 (Eight million, four hundred and seventy-three thousand, one hundred and sixty-three naira, three kobo) between February and June 2013, for procurement of assorted stores and services, contrary to the Federal Treasury Circular TRY/A2&B2/2013/OAGF/CAD/026/V.1/118 of 9th April, 2013 which stipulates that "All accounting officers and officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contract except as provided by the Public Procurement Act, 2007".

This violation of extant regulations has resulted in the loss of revenue amounting to ₦847,316.30 (Eight hundred and forty-seven thousand, three hundred and sixteen naira, thirty kobo) which would have accrued to the Federal Government from Value Added Tax (VAT) and Withholding Tax (WHT).

The Chief Registrar in his response to my Audit Inspection Report explained that these advances were granted to enable the officers carry out urgent and immediate official assignments such as purchase of diesel and other sundry items for the use of their Lordships and Management staff but in my opinion, this reason was not cogent enough to violate the above quoted Circular and deprive the government of tax revenue.

The Chief Registrar has been requested to inform my Office of the steps taken to stop this practice.

(c) There were financial irregularities amounting to ₦490,400.00 (Four hundred and ninety thousand, four hundred naira) between January and February 2013. This was perpetrated by habitual and consistent act of altering the amount in words and figures on the duplicate copies of receipts issued to payers. Consequently, the Revenue Collector had not fully remitted the total revenue actually collected.

The sum of ₦490,400.00 (Four hundred and ninety thousand, four hundred naira) was the difference between the amount originally collected from the payers and the amount altered on the receipts.

The Chief Registrar had been requested to recover the said sum of ₦490,400.00 (Four hundred and ninety thousand, four hundred naira) from the Revenue Collector and forward recovery details for audit verification, investigate the whole incident with a view to determining the gravity or culpability of the Revenue Collector. Meanwhile, Revenue Collection should be transferred to another schedule, pending the outcome of the investigation.

All the issues are under correspondence.

NATIONAL ASSEMBLY, ABUJA

6.15 During the audit examination of payment vouchers, it was observed that 3 (three) contracts were awarded to 3 (three) different contractors for amounts totaling ₦1,282,811,604.93 (One billion, two hundred and eighty-two million, eight hundred and eleven thousand, six hundred and four naira, ninety-three kobo) for the supply of uniforms to newly recruited Security Guards and Generators.

Market survey carried out in Abuja, revealed that the values of these contracts had been inflated by amounts totaling ₦561,766,685.00 (Five hundred and sixty-one million, seven hundred and sixty-six thousand, six hundred and eighty-five naira) based on the market price of all items supplied by the contractors plus 40% profit mark-up.

This is a clear violation of the provisions of Financial Regulation 415 which stipulate 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” and Financial Regulation 3102 (i) which states that “Any Public Officer who is alleged to be involved in the inflation of contract shall be allowed 5 days within which to respond to audit query addressed to him. Where the query involves an accounting officer, he shall be reported to Mr. President. In the case of any other officer, he shall be surcharged appropriately and removed from the duty schedule, dismissed and prosecuted. Financial Regulation 3102 (ii) where the inflation of the contract involves the Tenders Board, all the members that approved the inflated contract shall be severally and collectively sanctioned”

The Clerk to the National Assembly was requested to explain why proper price due diligence was not carried out and to recover the sum of ₦561,766,685.00 (Five hundred and sixty-one million, seven hundred and sixty-six thousand, six hundred and eighty-five naira) from the contractors and collaborating officers, in consonance with the Financial Regulations. His response is still being awaited.

(b) During the audit examination of the Recurrent Expenditure, it was revealed that Honourable Members, House of Representatives were paid various sums of money totaling ₦9,450,000,000.00 (Nine billion, four hundred and fifty million naira) in April, 2013 for the maintenance of their offices via payment voucher with departmental number PV/NAS/HR/ADV/REC/98/2013/04/13.

It was highly surprising that since the money was paid to these Honourable Members, almost a year ago, there was no effort made to account for this whooping sum of ₦9,450,000,000.00 (Nine billion, four hundred and fifty million naira). This attitude towards public funds negates the principle of accountability and transparency in the running of government business. It is regrettable that this issue resurfaced after a similar report was issued in 2012 in respect of unaccounted fund amounting to ₦4,380,000,000.00 (Four billion, three hundred and eighty million naira) paid to Honourable Members with no effort made to account for the money.

Consequent upon his failure to produce details and evidence of these expenditures for audit scrutiny, the Clerk to the National Assembly has been requested to recover the total sum of ₦9,450,000,000.00 (Nine billion, four hundred and fifty million naira) from the Honourable members and forward recovery particulars for audit verification.

The issues are under correspondence.

SUPREME COURT OF NIGERIA

6.16 During the audit examination of the accounting records maintained at the Supreme Court of Nigeria, the following observations were made:-

(a) Personal advances totaling ₦9,832,000.00 (Nine million, eight hundred and thirty-two thousand naira) granted to 2 (two) members of staff of the Supreme Court of Nigeria for hosting a meeting with Editors and Judiciary reporters in Lagos and printing of number plates were not retired even at the time of audit inspection, whereas the provisions of Financial Regulation 1405 stipulates that “Accounting officers are responsible for ensuring the prompt repayment (retirement) of all advances”.

The Chief Registrar has been requested to recover the sum of ₦9,832,000.00 from their salaries, furnishing recovery particulars for audit verification.

(b) A sum of ₦3,500,000.00 (Three million, five hundred thousand naira) was paid to the Secretary to the Chief Registrar as refund of out-of-pocket expenses

(OPE) for repair/servicing of official vehicles which ordinarily should have been the responsibility of the Transport Officer. A scrutiny of the payment voucher and invoices attached revealed that only 2 (Two) out of the 9 (Nine) invoices for the sum of ₦870,570.00 (Eight hundred and seventy thousand, five hundred and seventy naira) related to Pilots 1 and 2 SCN Peugeot 407 cars were clearly identified. The other 7 (Seven) invoices for amounts totaling ₦2,629,750.00 (Two million, six hundred and twenty-nine thousand, seven hundred and fifty naira) did not have any vehicle registration numbers indicated, some did not even have the date the repair/servicing was carried out. Consequently, it is difficult to accept this transaction as a proper charge against public funds.

The Chief Registrar has been requested to recover the amount from the officer concerned and furnish my Office with the recovery particulars for audit verification.

(c) Ninety-eight (98) payment vouchers for amounts totaling ₦401,011,727.34 (Four hundred and one million, eleven thousand, seven hundred and twenty-seven naira, thirty-four kobo) raised and paid between February and December, 2013 were not produced for audit examination. It is therefore difficult to accept the expenditures on them as proper charges against public funds.

The Chief Registrar has been requested to kindly produce the payment vouchers otherwise, the sum of ₦401,011,727.34 (Four hundred and one million, eleven thousand, seven hundred and twenty-seven naira, thirty-four kobo) should be recovered and paid back to chest while recovery particulars should be forwarded for audit verification.

(d) Items of stores valued at ₦20,350,347.65 (Twenty million, three hundred and fifty thousand, three hundred and forty-seven naira, sixty-five kobo) allegedly procured could not be traced into the relevant Store Ledger as they were neither receipted into the store nor taken on store ledger charge. The distribution list was not produced as at the time of audit inspection. An inspection visit to the store revealed that the store was by passed in the transaction as no bin or tally card existed for the items contrary to the provisions of Financial Regulations 2401 and 2402 which states that all stores purchases must be supported with a Store Receipt Voucher duly entered into the Store Ledger or Store Certificate if they are expendable and consumable stores obtained in small quantities for immediate use.

In the absence of these supporting documents and obvious lack of adequate checks and balances in the procurement process, I cannot accept this expenditure as a proper charge against public funds.

The Chief Registrar has been requested to forward all the relevant documents, explain why due process in line with Government regulations guiding purchase and custody of stores were not adhered to as well as provide physical evidence of the existence of the purchased stores within 14 days of receipt of my Audit Inspection Report Ref. No. OAuGF/LJS.II/SC/AIR/VOL.1/6 of 12th December, 2013. Otherwise, the full amount should be recovered from the contractor and disciplinary action taken against the approving officer, in consonance with Financial

Regulation 3104. All recovery particulars should be forwarded to my Office for audit verification.

All the issues have been communicated to the Chief Registrar and the response is being awaited.

FCT JUDICIAL SERVICE COMMITTEE

6.17 During the audit examination of accounting records maintained at the FCT Judicial Service Committee, Abuja, it was observed that amounts totaling ₦32,620,000.00 (Thirty-two million, six hundred and twenty thousand naira) were paid to a contractor between January and December, 2013 for the supply of fuel and diesel. Further audit scrutiny revealed the following irregularities:-

(i) There was no Store Receipt Voucher acknowledging the receipt of the supplies.

(ii) Store Issue Vouchers were not produced for the issuance of the fuel and diesel.

(iii) Store Ledger was not maintained.

The Acting Secretary responded to my initial Audit Inspection Report by producing a list of 18 (Eighteen) vehicles with their registration numbers and explained that the Court was not maintaining any fuel dump and that the contractor arranged designated filling stations for the Court but failed to give comprehensive details or produce the invoices obtained from these filling stations each time fuel was taken. However, after the verification carried out by my Resident Auditor, the Acting Secretary had been asked to provide answers to the following questions in order to accept these payments as legitimate charges against public funds:-

(i) Were the 6 (Six) buses on the same route that they all consume the same volume of fuel every month?

(ii) Were the Ambulance and Fire Service pick-up vehicles on patrol everyday that they consume 1,200 litres of fuel every month?

(iii) Were the 8 (Eight) cars moving from the same location to the same destination everyday that they consume the same volume of fuel every month?

Evidence of deduction of ₦3,262,000.00 (Three million, two hundred and sixty-two thousand naira) on the contract as Value Added Tax (VAT) and Withholding Tax (WHT) and remittance to the appropriate authority should be produced for audit verification.

The matter is under correspondence.

SECTION 7

FEDERAL CAPITAL ADMINISTRATION AND AREA COUNCILS

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS

FCT – UNIVERSAL BASIC EDUCATION BOARD

7.01 At the FCT – Universal Basic Education Board, it was observed that bank charges for amounts totalling ₦524,784.00 (Five hundred and twenty-four thousand, seven hundred and eighty-four naira) were deducted from the accounts of the Federal Teachers Scheme (FTS), statutory and intervention funds. This is against Financial Regulation 734 (i), which states that "no government organization or agency shall place government funds in any commercial bank that will charge any commission on transaction".

The attention of the Chairman has been drawn to this for recovery of the bank charges and his response is being awaited.

(b) No documentary evidence was produced by the Board to show that amounts totalling ₦42,171,921.88 (Forty-two million, one hundred and seventy-one thousand, nine hundred and twenty-one naira, eighty-eight kobo) deducted as VAT and WHT from payments made out of the Intervention and ETF Funds, have been remitted to the Federal Inland Revenue Service. This implies that the amounts could not be accounted for. Financial Regulation 234(ii) states that "remittance of deduction should be made not later than 21 days after deduction". Financial Regulation 234(iii) states that "any Accounting officer/Sub-accounting officer who fails to provide for and remit VAT and WHT due on vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993, which may include fines and/or imprisonment".

The Board Chairman has been asked to correct these anomalies and forward evidence of remittance of the amount to the Federal Inland Revenue Service.

The reaction of the Chairman of the Board to all the issues raised is still being awaited.

TRANSPORT SECRETARIAT

7.02 During the audit of contract vouchers at the Transport Secretariat, it was observed that one contractor was awarded a contract to supply 2 (Two) Toyota Hilux 4x4 DC, 2 (Two) Toyota Corolla 1.8GL, A/T and 1 (One) Mercedes Benz MBL 711 towing truck at a total cost of ₦46,042,500.00 (Forty-six million, forty-two thousand, five hundred naira). However, a physical verification of the vehicles showed that only 3 (Three) vehicles were actually supplied and seen as against the 5 (Five) contained in the contract agreement and letter of award of contract. Further enquiry

on the matter could not confirm the whereabout of the 2 (Two) Toyota Corolla cars that were not seen physically.

The Permanent Secretary has been asked to produce the 2 (Two) Toyota Corolla vehicles not seen during the audit inspection, otherwise the contractor should be compelled to pay back the full cost of the vehicles and evidence of the recovery forwarded for audit verification.

(b) The sums of ₦102,780,311.68 and ₦56,179,008.02 respectively were granted to officers of the Department of Administration and Finance, Public Transport and Transportation respectively in the Transport Secretariat office of the Federal Capital Territory Administration as cash advances to execute works, fuel official vehicles, purchase stationeries and print various security documents, payment of duty tour allowances, special imprest and enforcement of Federal Route Operation.

However, as at the time of audit inspection in February 2014, a total sum of ₦252,580,756.60 (Two hundred and fifty-two million, five hundred and eighty thousand, seven hundred and fifty-six naira, sixty kobo) was still outstanding against these officers some of whom received 2 (Two) to 3 (Three) subsequent advances without retiring the previous ones.

The Permanent Secretary has been urged to recover the sum of ₦252,580,756.60 (Two hundred and fifty-two million, five hundred and eighty thousand, seven hundred and fifty-six naira, sixty kobo) from the affected officers and furnish recovery particulars for audit verification.

FCT – AGENCY FOR SCIENCE AND TECHNOLOGY

7.03 Amounts totalling ₦8,538,020.00 (Eight million, five hundred and thirty-eight thousand, twenty naira) were granted to 24 (twenty-four) officers of the FCT–Agency for Science and Technology as cash advances for executing some works, fuelling of official vehicles, purchase of stationeries and computer consumables, printing of various security documents, payment of Duty Tour Allowances and Imprests, between January and December, 2013.

However, as at the time of audit inspection in April, 2014, the amounts were still outstanding against these officers, some of whom collected as much as five subsequent advances without retiring the previous ones.

The Permanent Secretary has been requested to ensure the recovery of the outstanding amounts from the officers concerned as well as impose disciplinary sanctions on the authority of the Agency for such frivolous approvals. His reaction is still being awaited.

(b) A total sum of ₦7,723,000.00 (Seven million, seven hundred and twenty-three thousand naira) was paid to casual workers comprising 11 cooks vide payment vouchers raised and paid in favour of one Assistant Director in the Office, contrary to

the E-payment circular which states that money should be paid to beneficiaries' bank accounts individually.

The Permanent Secretary's explanation for this flagrant break of procedure and regulation is still being awaited.

ABUJA INFRASTRUCTURE INVESTMENT CENTRE (AIIC)

7.04 Audit examination of records and documents maintained by the Abuja Infrastructure Investment Centre (AIIC) revealed that a total sum of ₦14,472,100.00 (Fourteen million, four hundred and seventy-two thousand, one hundred naira) was approved and released for five members of the Ministerial Committee to undertake pre-contract due diligence for the development of the Utako Motor Park.

It was however, observed that the money was paid to the Committee Secretary, an officer in the office of the Honorable Minister of State who did not render any account on how the money was spent.

The Permanent Secretary has been asked to render a full account of the expenditure or recover the money from the officer. His response is being awaited.

ABUJA GEOGRAPHICAL INFORMATION SYSTEM (AGIS)

7.05 The audit examination of 2 (Two) Revenue bank accounts maintained by the Abuja Geographical Information System (AGIS) with 2 (Two) commercial banks showed that a total sum of ₦26,216,666.66 (Twenty-six million, two hundred and sixteen thousand, six hundred and sixty-six naira, sixty-six kobo) was withdrawn from the Revenue accounts on 2 (Two) separate occasions to settle judgement debts arising from Garnishee Order of the Court. These withdrawals violate the provision of Financial Regulation 213 (ii) which provides that "on no account shall any withdrawal be made from the Revenue account other than for the purpose of transfer to the Consolidated account".

Even then, no evidence of any Court order was produced by the Office to substantiate their claim.

The Permanent Secretary has been informed about it and his response is being awaited.

(b) Revenue amounting to ₦388,356,185.74 (Three hundred and eighty-eight million, three hundred and fifty-six thousand, one hundred and eighty-five naira, seventy-four kobo) for which government receipts were appropriately issued, in respect of various transactions could not be traced to the bank statements of the various banks maintained for that purpose. This anomaly is a serious omission if fraud was not intended.

The Permanent Secretary has been alerted for urgent investigative action and his reaction is being awaited.

ABAJI AREA COUNCIL, ABAJI

7.06 During the audit examination of records maintained by the Abaji Area Council, it was observed that many transfers were made from one Capital project to another in 2013 financial year without the approval of the Council. This virement contravenes the provision of Financial Memoranda 4.1.3. which provides that except with the prior consent of the Council, a re-allocation of funds shall not be made from one Capital project to another Capital project in the approved estimates.

Likewise, re-allocation of funds from Recurrent expenditure to Capital expenditure was observed, contrary to the provision of Financial Regulation 316 (iii) which stipulates that virement from one Head of account in the Recurrent expenditure estimates to another Head of account in the Capital expenditure estimate shall not be allowed and vice versa.

The Chairman's attention has been drawn to the development and his response is being awaited.

(b) Ten (10) Tractors were acquired in 2012 for resale to Council farmers at affordable prices of ₦1,500,000.00 (One million, five hundred thousand naira) to boost Agricultural production. This was to be paid in installments. The due date for the final installment was March, 2013. However, as at the time of audit visit in December, 2013, only 3 (three) farmers had paid the sum of ₦500,000.00 (Five hundred thousand naira) each leaving a balance of ₦1,000,000.00 (One million naira) each as outstanding balances due to the Council. The remaining beneficiaries have not paid anything to the Council, leaving a total outstanding balance of ₦13,500,000.00 (Thirteen million, five hundred thousand naira) yet to be recovered from the sales of the ten (10) tractors.

The Chairman's attention has been drawn to this disappointing development and his response is being awaited.

(c) A whopping sum of ₦409,598,306.00 (Four hundred and nine million, five hundred and ninety-eight thousand, three hundred and six naira) was granted as cash advances to officers of the Council for various official assignments during the year 2013. These have not been retired as at the time of audit visit in May, 2014. The outstanding advances against each Department are given as follows:-

S/N	Department	Amount ₦	Remarks
1.	Health and Human Services	108,829,980.00	
2.	Finance and Account	79,138,752.00	
3.	Education and Social Development	64,715,000.00	
4.	Administrative	53,647,389.00	
5.	Works and Housing	48,202,185.00	

6.	Environmental and Sanitation	36,605,000.00	
7.	Agriculture and Natural Resources	12,200,000.00	
8.	Audit and Legislative Department	6,260,000.00	
	TOTAL	**₦409,598,306.00**	

This has been communicated to the Chairman whose response is still being awaited.

(d) A loan of ₦400,000,000.00 (Four hundred million naira) was taken from one of the commercial banks, with the interest and other charges put at ₦116,565,596.88 (One hundred and sixteen million, five hundred and sixty-five thousand, five hundred and ninety-six naira, eighty-eight kobo).

The purpose(s) for which the loan was taken was not specified by the Council in contravention of the provision of the financial memoranda 27.3 which stipulates that "loans shall be raised by the local government to defray Capital development expenditure on specific projects, loan monies shall not in any circumstances be used for any purpose other than for which they were specifically raised".

The Chairman has been asked to explain the specific developmental projects for which this loan was taken as well as produce the relevant payment vouchers for audit examination. His response is being awaited.

KUJE AREA COUNCIL

7.07 In 2009, the Kuje Area Council acquired an Ultra Modern Refuse Evacuation vehicle for a sum of ₦16,000,000.00 (Sixteen million naira) to evacuate refuse in the area.

This vehicle was never put into use. Instead, the Council resorted to using alternative means to evacuate refuse in the area. As a result, a whopping sum of ₦65,671,030.00 (Sixty-five million, six hundred and seventy-one thousand, thirty naira) was expended for the exercise between February and September, 2013 in contravention of the Financial Regulation 415 which requires all officers responsible for expenditure to exercise due economy. That money must not be spent merely because it has been voted.

The Honourable Chairman was asked to explain why the Evacuation vehicle acquired by the Area Council was never put into use for evacuation of refuse as this would have minimized spending on refuse disposal. His explanation is still being expected.

(b) During the examination of the accounting books and records maintained by the Kuje Area Council, it was curious to observe that the Council expended the sum of ₦6,900,000.00 (Six million, nine hundred thousand naira) to attend public hearing and production of responses to queries raised by the Office of the Auditor-General for the Federation. The fact that details of the expenditure were never produced for

audit verification makes the expenditure very doubtful. It is therefore difficult to accept the purported expenditure to attend two public hearings at the National Assembly between May and June, 2013 as proper and legitimate charges to public funds.

The Honourable Chairman should refund the full sum of ₦6,900,000.00 (Six million, nine hundred thousand naira) and furnish relevant particulars for my verification.

SECTION 8

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

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

MINISTRY OF AVIATION

8.01 The Federal Ministry of Aviation regulates air travel and aviation services in Nigeria. The ministry is responsible for formulation and management of the government's aviation policies in Nigeria. It is directly responsible for overseeing air transportation, airport development, maintenance, provision of aviation infrastructural services and other needs.

However, in the course of achieving their set goals, the Ministry is expected to be guided by laid down fiscal policies of the Federal Government. Nonetheless, during the examination of the capital books of accounts and records at the Ministry, the audit team observed that contracts for the procurement and installation of conveyor belts at nineteen (19) airports nationwide were awarded to 5 (five) contractors at a total contract sum of ₦4,203,637,366.65 (Four billion, two hundred and three million, six hundred and thirty-seven thousand, three hundred and sixty-six naira, sixty-five kobo).

The payment profile for this contract and others showed that between 50%-59% were paid as mobilization fees contrary to the stipulated 15%, thereby subjecting government funds to avoidable risks.

A physical inspection of the project as at November 2013 revealed that none of the belts said to be fabricated in China had arrived, a year after the payment.

The Permanent Secretary has been requested to:

(i) Explain the rationale behind operating at variance with the Government fiscal policies by paying more than 15% as first payment or mobilization fee.

(ii) Explain why, contrary to all expectations, none of the conveyor belts had arrived as at the time of physical inspection in November 2013.

(iii) State the level of project execution and arrange for audit verification and confirmation.

(b) Contracts for the construction of cargo terminals in 14 airports across the country were awarded to various contractors at a total contract sum of ₦9,033,304,678.65 (Nine billion, thirty-three million, three hundred and four thousand, six hundred and seventy-eight naira, sixty five kobo). The payment profile indicated that contrary to extant regulations, mobilization fees amounting to ₦3,406,783,432.32 (Three billion, four hundred and six million, seven hundred and eighty-three thousand, four hundred and thirty-two naira, thirty-two kobo) representing 37.71% of total contract sum were paid to the companies as against the prescribed maximum of 15%.

A physical inspection of the project as at November 2013 revealed that construction of the terminals was yet to start at any of the airports, one year after the payments.

The Permanent Secretary has been requested to:-

(i) Explain the rationale behind operating at variance with the Government fiscal policies by paying more than 15% as mobilization fee.

(ii) Explain why, contrary to all expectations, work had not started at any of the terminals as at the time of physical inspection in November 2013.

(iii) State the level of project execution and arrange for audit verification and confirmation.

(c) Also at the Ministry, the contract for the rehabilitation of Nnamdi Azikiwe International Airport (NAIA) Abuja was awarded to a company at a contract sum of ₦3,000,000,000.00 (Three billion naira) on 3rd October, 2012.

The payment profile as at the time of audit showed that the contractor has been paid fully, the contract sum of ₦3,000,000,000.00 (Three billion naira). Though the BOQ of this project was not made available despite repeated audit demands, other documents sourced indicated that the contract involved the rehabilitation of Air field lighting system (CAT I) that was upgraded to CAT II, provision of all ground lighting and refurbishment of taxi way lights. All efforts by the audit team to ascertain the level of implementation of the BOQ proved abortive but further enquiries from the Engineering Department revealed the absence of the following:

(i) 33kv/11 KV power panels with all the sub stations distribution panels;

(ii) 2 No 7.5MVA transformers to take care of the entire airport,;

(iii) 11,000KVA highway Voltage Power connection between the International and General Aviation Terminal has not been done;

(iv) 5 pieces of 1,000KVA caterpillar generating set to be supplied by the contractor were not sighted.

The Permanent Secretary has been requested to:-

(i) Explain the rationale behind operating at variance with Federal Government fiscal regulations by making full payments for a contract yet to be certified executed.

(ii) Explain why the BOQ of this project was not made available for audit.

(iii) Confirm the implementation of components of the BOQ listed above and inform me for verification.

(iv) Recover and refund to treasury (in the absence of 'iii' above) the monetary equivalent of the unimplemented components or portions of the BOQ, tendering the recovery particulars to my office for verification.

(d) Contract for the procurement and installation of air-conditioning system at MMIA Lagos was awarded to a company at a contract sum of ₦968,612,541.89 (Nine hundred and sixty eight million, six hundred and twelve thousand, five hundred and forty-one naira, eighty-nine kobo) on 25th September, 2012 with a completion period of 6 months commencing on the day of the agreement dated 12th October, 2012. The payment profile of this project indicated that the sum of ₦438,181,864.19 (Four hundred and thirty-eight million, one hundred and eighty-one thousand, eight hundred and sixty-four naira, nineteen kobo) representing 45% of the total contract sum was paid vide P.V/FMA/Cap/171/2012 dated 14th December, 2012. This first payment of 45%, normally the mobilization fee was not in line with government regulation stipulating 15%.

Meanwhile, a physical inspection of the project as at November, 2013 showed a very slow pace of work not commensurate with monetary commitment.

The Permanent Secretary has been requested to:-

(i) Explain the rationale behind operating at variance with the Government fiscal policies by paying more than 15% as mobilization fee.

(ii) Explain why the level of work at the site was not commensurate with the level of monetary commitment.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/FMA/T/04 dated 31st July, 2014. However, his response is still being awaited.

FEDERAL MINISTRY OF CULTURE, TOURISM AND NATIONAL ORIENTATION

8.02 The Federal Ministry of Culture and Tourism is mandated to promote the nation's rich cultural heritage through identification, development, marketing of the diverse cultural and tourism potentials. It shall formulate and implement policies aimed at diversifying the economy and placing it on the path of sustainable growth and development.

In the course of achieving their set goals, the Ministry is expected to be guided by laid down fiscal policies of the Federal Government. While examining the capital records and books of accounts of the Ministry, it was revealed through a memo dated 30th December, 2011 to the Permanent Secretary that an approval of ₦20,000,000.00 (Twenty million naira) from Capital Account for internal welfare proposed for staff from G. L. 05 – 16 and twenty-six (26) Commissioners, forty-four

(44) Corpers and twelve (12) IT students was sought for. The memo was approved the same day by the Permanent Secretary and the Director.

However, it was observed that a payment voucher with Deptal. No. FMCT/CAP/188/2011 for the sum of ₦18,844,400.00 (Eighteen million, eight hundred and forty-four thousand, four hundred naira) was raised, apparently having vetted and expunged some inclusions in the original approval. This payment voucher was raised on 29th December, stamped-paid on 28th December, 2011 and the payee received and signed for the same sum of ₦18,844,400.00 (Eighteen million, eight hundred and forty four thousand, four hundred naira) on 28th December, 2011. This irregularity characterized the application, approval and payment for this transaction and contravenes the provisions of extant circulars guiding the expenditure of public funds as well as Financial Regulations 301, 310 (B) and 417.

The Permanent Secretary has been requested to:

(i) Explain the inconsistencies in the payment of the said sum of money.

(ii) Explain the rationale behind the contravention of extant regulations in this irregular payment and in addition, recover and refund to treasury, the sum of ₦18,844,400.00 (Eighteen million, eight hundred and forty-four thousand, four hundred naira), furnishing recovery particulars for verification.

(b) Out of ₦332,988,098.00 (Three hundred and thirty-two million, nine hundred and eighty-eight thousand, ninety-eight naira) released to the Ministry in the 2011 Capital Budget, the sum of ₦20,844,400.00 (Twenty million, eight hundred and forty-four thousand, four hundred naira) was misappropriated for sundry expenditures that are unbudgeted for and not related to capital items.

In a similar fashion above, the audit examination of records and accounts of the Ministry revealed that, out of ₦324,090,205.00 (Three hundred and twenty-four million, ninety thousand, two hundred and five naira) released to the Ministry in 2012, the sum of ₦26,991,640.00 (Twenty-six million, nine hundred and ninety-one thousand, six hundred and forty naira) was misappropriated for other items not budgeted for.

In other words, a total sum of ₦47,836,040.00 (Forty-seven million, eight hundred and thirty-six thousand, forty naira) was misappropriated by the Ministry on items not related to capital expenditure and not budgeted for.

The Permanent Secretary has been requested to explain the contravention of extant regulations.

(c) The contract for the construction of the Cultural Industry Centre at Abeokuta, Ogun state was awarded to a company at the sum of ₦10,337,757.03 (Ten million, three hundred and thirty-seven thousand, seven hundred and fifty-seven naira three kobo).

Examination of payment vouchers made available for audit showed the payment of ₦4,419,389.00 (Four million, four hundred and nineteen thousand, three hundred and eighty-nine naira) vide payment voucher No. FMCT/CAP/135 /2011 through Certificate No. one (1) of 28th February, 2011 followed by ₦3,977,450.00 (Three million, nine hundred and seventy-seven thousand, four hundred and fifty naira), release of retention fee of ₦516,887.00 (Five hundred and sixteen thousand, eight hundred and eighty-seven naira) vide Payment Voucher No. FMCT/CAP/157/2011 of 31st March, 2011, all totalling ₦8,913,726.60 (Eight million, nine hundred and thirteen thousand, seven hundred and twenty-six naira, sixty kobo).

It was observed that the Bill of Quantities and other tenders documents relating to this contract were not produced at the time of audit, as required by Financial Regulations 110 and 709. Consequently, physical audit verification of the project could not be undertaken. In view of this, it was difficult to form an opinion concerning this expenditure.

The Permanent Secretary has been requested to:-

(i) Facilitate a full scale physical verification of this project by my Office in order to confer legitimacy on this expenditure.

(ii) Tender the Bill of Quantities and other relevant documents pertaining to this award for audit scrutiny.

(d) The consultancy contract on the cultural industry project was awarded to a company at a contract sum of ₦8,102,082.00 (Eight million, one hundred and two thousand, eighty-two naira) through a letter Ref. No. FMCT/NO/PP /139/1/49 of 10th December, 2010.

Examination of records made available to the audit team revealed the payment of ₦3,684,447.50 (Three million, six hundred and eighty-four thousand, four hundred and forty-seven naira, fifty kobo) vide payment voucher No. FMCT/CAP/2015/2011, followed by another ₦3,645,937.18 (Three million, six hundred and forty-five thousand, nine hundred and thirty-seven naira, eighteen kobo) vide payment voucher No. FMCT/CAP/240/2012 of 6th June, 2012 through mandate number 2238 of 22nd February, 2011, both totalling ₦7,330,384.68 (Seven million, three hundred and thirty thousand, three hundred and eighty four naira, sixty eight kobo). The following observations were however made:

(i) The yardsticks and the criteria used in arriving at the amount awarded to the contractor as consultancy fees as required by Public Procurement Act No. 14 were not presented despite repeated demands.

(ii) The payment system to this contractor contravened the provisions of clause 53 to 55.1 of Consultancy Regulations as issued by Bureau of Public Procurement.

The Permanent Secretary has been requested to:-

(i) Explain with relevant records how the fees were arrived at; and

(ii) Explain why payment was made in contravention of the provisions of the Public Procurement Act 2007.

(e) The contract for the construction of traditional chalets, landscaping, borehole, overhead tank and perimeter fencing at Taraba office was awarded to a company at a sum of ₦33,833,684.00 (Thirty-three million, eight hundred and thirty-three thousand, six hundred and eighty-four naira). The project file revealed that a total sum of ₦30,350,417.25 (Thirty million, three hundred and fifty thousand, four hundred and seventeen naira, twenty-five kobo) has so far been paid to the contractor vide payment voucher Nos FMCT/CAP/004/2011 of 6th June, 2011, FMCT/CAP/126/2011 of 28th March, 2011, and FMCT/CAP/166/2011 of 31st March, 2011.

However the following observations were made:

(i) Bill of Quantities (BOQ) and other tender documents relating to this project were not made available for audit despite repeated demands.

(ii) Included in this payment is the sum of ₦948,538.00 (Nine hundred and forty-eight thousand, five hundred and thirty-eight naira) allegedly utilized as contingency without evidence of contingent occurrence or recourse to extant regulations in the utilization/expenditure of the said amount.

(iii) Request by the audit team to carry out a physical audit verification of the project was not obliged by the Ministry.

The Permanent Secretary has been requested to:

(i) Produce the Bill of Quantities and other relevant documents pertaining to this award for audit scrutiny.

(ii) Produce for audit scrutiny, evidence of contingent occurrence in the contract, the contractor's written request for utilization and consequent approval by the employer, bills, invoices and receipts used in the expenditure in order to confer legitimacy on the expenditure, otherwise, recover and refund to treasury the sum of ₦948,538.00 (Nine hundred and forty-eight thousand, five hundred and thirty-eight naira) used as contingency, tendering the recovery particulars to my office for verification.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report with Reference No OAuGF/P&PAD/FMCT& NO/06 dated 1st September, 2014. However, his response is still being awaited.

FEDERAL MINISTRY OF TRANSPORT

8.03 The Federal Ministry of Transport is responsible for rail and marine transport and intermodal transport co-ordination. The mandate, policies, programmes and budgets of the ministry are implemented through the various agencies. It is the responsibility of the Ministry to develop a world class transportation system in Nigeria and to position it as a hub in West and Central Africa and also to create a safe, efficient, affordable and seamless intermodal transport system in line with global best practices while creating an enabling environment for Public Private Partnership.

In an attempt to fulfill this mandate, contracts were awarded and while examining the account books and records relating to those contracts, it was observed that the contract for resident supervision consultancy services for reclamation works of Abam-Nnuju-Igbiri-Oba-Ojimba-Okujagu-Ama water front and backward swamp was awarded to a company on 6th July, 2012 vide letter reference No. TPROC/FMT /P/C/345/I/164 for ₦383,251,938.63 (Three hundred and eighty-three million, two hundred and fifty-one thousand, nine hundred and thirty-eight naira, sixty-three kobo) with completion period of 24 months. The scope of this job included sand dredging, shore protection and drainage work. This company had earlier served in a technical committee set up by the Ministry to undertake an assessment of the project location.

After participating in the technical assessment committee, the consultancy group submitted a financial proposal for this job in a letter to the Ministry dated 9th February, 2012, a clear violation of extant regulations. The Ministry accepted their financial proposal and subsequently approached the Bureau of Public Procurement (BPP) for a letter of 'No objection' in a letter dated 15th February 2012 with Reference No. T.2990/S.27/Vol.1/18. This request was granted by the BPP via letter with reference No. BPP/S/C.I.D/12/vol.III/015 of 20th September, 2012. Obviously, this job was neither advertised nor were other competing interests allowed to compete, as the extant regulations require.

Surprisingly, the Honourable Minister of Transport in a letter to the President requested for anticipatory approval for the award of contract for the resident supervision consultancy services for the reclamation of Abam-Nnuju-Igbiri-Oba-Ojimba-Okujagu-Ama Water Front and Backward Swamp in favour of the company, a request that was turned down by the President in his reply dated 14th June, 2012 and communicated to the Honourable Minister by the Senior Special Assistant to the President (Administration) in another letter referenced PRES/99/MT/99. However, on 21st June, 2012, a Memorandum seeking for the Federal Executive Council's consideration and approval of award of: (1) Contract for reclamation of Abam-Nnuju-Igbiri-Oba-Ojimba-Okujagu-Ama Water Front and Backward Swamp and; (2) Resident Supervision Consultancy Services of the reclamation work for the Federal Ministry of Transport was presented to the Executive Council and in their deliberation, the above contracts were approved.

During a visit to the site by the Senior Special Assistant to the President on MDG's (SSAP-MDG's) on 27th December, 2012, she expressed surprise that the project was intervening in Abam alone, contrary to the title of the project which indicated that the project ought to have intervened in Abam-Nnuju-Igbiri-Oba-Ojimba-Okujagu-Ama. She insisted that the contract execution must adhere strictly to the title especially Igbiri and Oba. It was at this juncture that it became clear to the consultant that all the names identified on the project title were names of towns that ought to benefit from the project. In reaction, the consultant in a letter dated 29th January, 2013 demanded for contract variation as a result of his misinterpretation of the job title, sought the Permanent Secretary's approval to effect changes in the site locations and also authorize him (the consultant) to issue necessary instructions to that effect.

In this letter, the consultant sought for a variation of contract sum to ₦796,950,000 (Seven hundred and ninety-six million, nine hundred and fifty thousand naira). As at the time of audit assignment in 2013, the sum of ₦249,113,760.00 (Two hundred and forty-nine million, one hundred and thirteen thousand, seven hundred and sixty naira) has been paid to the consultant based on the documents made available to the team and there was no indication to the contrary that the ministry turned down the contractor's request for variation that was occasioned by his (contractor's) apparent incompetence.

It is my considered opinion that the whole contract award process was irregular, leading to poor execution and as a result, value-for-money was not derived by Government.

The Permanent Secretary has been requested to:-

(i) Explain why the Ministry did not comply with section 44(a) of Public Procurement Act of 2007 in the award of Resident Supervision Consultancy Services contract to the company. Section 44 (a) of the Public Procurement Act 2007 states that where a procuring entity wishes to procure services for its needs which are precise and ascertainable; it shall solicit for expression of interest or applications to pre-qualify to provide the service by publishing a notice to that effect in at least 2 National Newspapers and Procurement Journals.

(ii) Explain why the presidential approval on adoption of Selective Tendering Service via letter of 5th January, 2012 Ref. No. PRES/99/MT/72185-1/SSAP/MDG's/9 meant ONLY for the main contract job of reclamation was extended to the Resident Supervision Consultancy Services.

(iii) Explain why the Ministry violated section 58(9) of the Public Procurement Act 2007 by selectively awarding the consultancy contract to an interested party that took part in the joint assessment of the project. For the avoidance of doubt, this section of the Act states that collusion shall be presumed from a set of acts from which it can be assumed that there was an understanding, implicit, formal or informal, overt or covert under which each person involved reasonably expected that, the other would adopt a particular course of action which would

interfere with the faithful and proper application of the provision of this Act. In fact, the award of this contract to the company is unethical on the part of the company to bid for a contract for which it had participated with the other officers of Federal Ministry of Transport to carry out a Technical Assessment Committee.

(iv) Explain why the consultancy contract was given to a firm that displayed gross incompetence through inability to interpret job title and in the process caused an unauthorized variation in the contract sum to ₦796,950,000 (Seven hundred and ninety-six million, nine hundred and fifty thousand naira).

(v) Ignore the prayer of the Consultant for the variation and make him carry out the job as earlier awarded and contained in the letter of award as well as the letter of acceptance. Otherwise, the Consultancy Service should be terminated and all monies paid to the company recovered.

(b) In line with the National Transport Policy of re-establishing the Railway as a major transport mode and Nigeria's 25 years strategic vision, the Federal Government of Nigeria intends to extend rail links to some destinations in order to expand coverage and access to some areas of great economic importance to the country. In this connection, the Ministry awarded contracts to conduct Feasibility Studies of Standard Gauge New Rail lines to the proposed destinations:- (i.e.) Feasibility Study/Consultancy for Standard Gauge –New Rail line for the following routes:

(a) Lagos-Abuja (High speed) (896km)
(b) Lagos-Benin (240 km)
(c) Ajaokuta-Jakura-Baro-Abuja (360 km)
(d) Zaria-Kaura-Namoda-Sokoto-Ilella (604 km) and
(e) Aba-Owerri-Onitsha-Agbor-Ajaokuta (323 km)

The main objective of the feasibility studies is to enhance the take-off of effective and efficient rail transport system in the country and develop infrastructure and skilled manpower in the rail transport sector under Public Private Partnership (PPP) arrangement.

In line with the above objectives, contracts were awarded and various sums of money paid out as mobilization fees.

However, on 10th April, 2012, the Permanent Secretary, Federal Ministry of Transport wrote letters to all the contractors to inform them of the termination of the contracts for the recently awarded feasibility studies due to over-riding public interest and convenience without giving any other reason or directives.

On the same date, the Permanent Secretary wrote to all the Banks that provided the Advance Payment Guarantees (APG) supporting the 15% advances to safeguard and refund the said advances to the Ministry. All the Banks complied and subsequently returned the advances which were confirmed.

On 8th October, 2012, new letters of award were issued to the same set of Consultants captioned “Modified Route for Feasibility Studies of New Standard Gauge Railway Line” to be completed in 7 months. It was observed after going through the project files of these new awards that while some routes were expanded, some were reduced, albeit with no effect on the contract sum.

The contract for the Feasibility Studies of the New Standard Gauge Railway line Lot A (Lagos to Abuja) passing through the following routes – Lagos- Abeokuta- Ibadan- Oshogbo- Ilesha- Akure- Owo - Okene- Baro- Abuja) covering 896km at the contract sum of ₦316,180,670 (Three hundred and sixteen million, one hundred and eighty thousand, six hundred and seventy naira) was awarded to a company via a letter dated 22nd August, 2012 Ref. No TPROC FMT/P/C/93/I/438, to be completed in 7 months. The consultant in a letter of 23rd August, 2012 accepted the offer and demanded for 15% mobilization. Having satisfied all conditions for the payment of mobilization in line with the Public Procurement Act 2007, 15% Advance payment duly supported by Bank Advance Payment Guarantee amounting to ₦47,427,100.50 (Forty-seven million, four hundred and twenty-seven thousand, one hundred naira and fifty kobo) was made to the consultant.

Following the termination of the initial contracts on 10th April 2012, this amount was refunded to the Ministry as requested. It was however observed that the refund made was less 5% taxes.

On 8th October, 2012, the acting Director (Procurement) issued a new letter of award with reference No TP ROC/FMT/P/C349/1/168 to the same consultant for the same job {Lot A passing through the following routes - Lagos- Ibadan-Oshogbo-Baro-Abuja (High Speed) to cover 615km} at a contract sum of ₦284,562,603.00 (Two hundred and eighty-four million, five hundred and sixty-two thousand, six hundred and three naira) inclusive of all taxes with a completion period of 7 months. The consultants on 11th October, 2012 forwarded a letter of acceptance of the offer to the Ministry and demanded for payment of 15% mobilization fee. Having satisfied the condition for advance payment in line with 2007 Procurement Act, the consultant was paid 15% mobilization amounting to ₦42,684,390.45 (Forty-two million, six hundred and eighty-four thousand, three hundred and ninety naira and forty-five kobo) inclusive of all taxes via payment voucher No. 160 dated 22nd December, 2012.

From this new letter of award, it was observed that even when the length of the contract was reduced from 896KM to 615KM, the cost per KM rather increased though the overall contract value decreased. The contract was still inflated by ₦67,541,273.00 (Sixty seven million, five hundred and forty-one thousand, two hundred and seventy-three naira) as analyzed below:

ROUTE	LENGTH IN KM	COST PER KM (₦)	CONTRACT SUM (₦)
Old Lagos-Abeokuta-Ibadan-Ilesha-Akure-Owo-Okenne-Baro-Abuja	896	352,880.21	316,180,670.00
Modified Lagos-Ibadan-Oshogbo-Baro-Abuja	615	462,703.42	284,562,603.00

From the foregoing and based on the cancelled contract, the contract cost of modified route should have been awarded at the rate of ₦352,880.21/KM x 615KM to give a contract sum of ₦217,021,330.00 (Two hundred and seventeen million, twenty-one thousand, three hundred and thirty naira) as against the rate of ₦462,703.42/KM (Four hundred and sixty-two thousand, seven hundred and three naira, forty-two kobo per kilometre) to arrive at a total contract sum of ₦284,562,603.00 (Two hundred and eighty- four million, five hundred and sixty-two thousand, six hundred and three naira). Therefore, the contract for the modified route was inflated by ₦67,541,273 (Sixty-seven million, five hundred and forty-one thousand, two hundred and seventy-three naira) (i.e. ₦284,562,603 – ₦217,021,330).

The Permanent Secretary has been requested to:-

(i) Explain the 'over-riding public interest and convenience' that warranted the cancellation of the initial contract.

(ii) Explain the inflation of the contract for the modified route by ₦67,541,273.00 (Sixty-seven million, five hundred and forty-one thousand, two hundred and seventy-three naira) as stated earlier. Furthermore, the sum of ₦67,541,273.00 (Sixty-seven million, five hundred and forty-one thousand, two hundred and seventy-three naira) by which the new contract was inflated should be recovered and paid back to chest, furnishing recovery particulars for my verification.

Similarly, the company awarded the contract for the Feasibility Studies of new Standard Gauge Railway line Lot D (Zaria-Kaura Namoda-Sokoto-Illela) initially covering 604KM at a total contract price of ₦214,560,920.00 (Two hundred and fourteen million, five hundred and sixty thousand, nine hundred and twenty naira) also refunded the 15% mobilization fee less VAT and WHT tax.

On 8th October, 2012, a new letter of award with reference No. TPROC/FMT/P/C.352 /I/179 was issued to the same Consultant to carry out Feasibility Studies of the same route (modified and reduced in length) on New Standard Gauge Railway line Lot D (Zaria-Funtua-Gusau-Kaura Namoda-Sokoto-Illela) (520KM) at the same former contract sum of ₦214,560,920.00 (Two hundred and fourteen million, five hundred and sixty thousand, nine hundred and twenty naira) to be completed in 7 months. Following the contractor's acceptance on 12th October, 2012, 15% mobilization fee amounting to ₦32,184,138 (Thirty-two million,

one hundred and eighty-four thousand, one hundred and thirty-eight naira) was paid to the consultant via payment voucher No 157 dated 14th December, 2012.

It was however observed that even when the length of the contract was reduced from 604KM to 520KM, the contract was still awarded at the former contract sum and thereby inflated by ₦29,839,598.80 (Twenty-nine million, eight hundred and thirty-nine thousand, five hundred and ninety-eight naira, eighty kobo) arising from cost differential per kilometer, as analyzed below:

ROUTE	LENGTH IN KM	COST PER KM (₦)	CONTRACT SUM (₦)
Old Zaria-Kaura Namoda-Sokoto-Illela	604	355,233.31	214,560,920.00
Modified Zaria-Funtua-Gusau-Kaura Namoda-Sokoto-Illela	520	412,617.15	214,560,920.00

From the foregoing and based on the cancelled contract, the contract cost of modified route should have been awarded at the rate of ₦355,233.31/KM x 520KM (Three hundred and fifty-five thousand, two hundred and thirty-three naira, thirty-one kobo per Kilometre) to arrive at ₦184,721,321.20 (One hundred and eighty-four million, seven hundred and twenty-one thousand, three hundred and twenty-one naira, twenty kobo) instead of the adjusted rate of ₦412,617.15/KM (Four hundred and twelve thousand, six hundred and seventeen naira, fifteen kobo per kilometre) applied to arrive at that same total contract sum of ₦214,560,920.00 (Two hundred and fourteen million, five hundred and sixty thousand, nine hundred and twenty naira) even at a reduced length/distance. Therefore, the contract for the modified route was inflated by ₦29,839,598.80 (Twenty-nine million, eight hundred and thirty-nine thousand, five hundred and ninety-eight naira, eighty kobo) (i.e. ₦214,560,920.00 – ₦184,721,321.20).

The Permanent Secretary has been requested to:-

(i) Explain the 'over-riding public interest and convenience' that warranted the cancellation of the initial contract.

(ii) Explain the inflation of the contract for the modified route by ₦29,839,598.80 (Twenty-nine million, eight hundred and thirty-nine thousand, five hundred and ninety-eight naira, eighty kobo) as stated earlier. In addition, the sum of ₦29,839,598.80 (Twenty-nine million, eight hundred and thirty-nine thousand, five hundred and ninety-eight naira, eighty kobo) by which the new contract was inflated should be recovered and paid back to chest, furnishing the recovery particulars for my verification.

(d) The contract for the modernization of the Railway Project Addendum No. 1 Idu-Kaduna Section (Single Track) was awarded to a company on 22/10/2009 at a total contract sum of $849,750,930 to cover approximately 186KM and to be completed in 36 months.

This project has since commenced and is on course. It was physically inspected and the contractor was observed to be actively desirous to complete the project as scheduled.

As at the time of Audit, it was however observed that a total sum of $264,125,145.76 (Two hundred and sixty-four million, one hundred and twenty-five thousand, one hundred and forty-five dollars, seventy six cents) has been paid to date (i.e IPC O1-14) and then in IPC No. 15, examinations of the Bills of Quantity (BOQ) revealed that item 1-10 and particularly $A1^{-10}$ which relates to compensation for Local Communities and Inhabitants in connection with possession of all the sites and right of access to the site for the execution of the work (non-taxable) and '*allowance for attendance upon item 1-10 to the contractor'* have been over-paid. The sum of $4,347,526.00 (Four million, three hundred and forty-seven thousand, five hundred and twenty-six dollars) was provided for in the BOQ for compensation but $6,593,614.29 (Six million, five hundred and ninety-three thousand, six hundred and fourteen dollars, twenty-nine cents) has been paid, an over-payment by $2,246,088.29 (Two million, two hundred and forty-six thousand, eighty-eight dollars, twenty-nine cents). Out of the sum of $652,128.00 (Six hundred and fifty-two thousand, one hundred and twenty-eight dollars) provided for in the BOQ as 'allowance for attendance upon item 1-10 to the contractor', the sum of $989,042.14 (Nine hundred and eighty-nine thousand, forty-two dollars, fourteen cents) has been paid, an over-payment of $336,914.14 (Three hundred and thirty-six thousand, nine hundred fourteen dollars, fourteen cents). In other words, a total of $2,583,002.43 (Two million, five hundred and eighty-three thousand, two dollars, forty-three cents) has been over-paid on the 2 items.

The observation was made from the statement of Bill 1, presented by the Resident Engineer. Further clarification from the Director of Rail revealed that more funds are still needed for the payment of compensation and efforts were being made to source for additional funds from SURE-P. The list of beneficiaries that were compensated, as well as records showing the acknowledgement of the payments made were not made available for audit despite repeated demands.

At an interactive session with the audit team, the Resident Engineer complained that the overpayment of compensation is eating deep into the contract cost and this may call for variation of contract or may stall the project if not checked.

The Permanent Secretary has been requested to:-

(i) Justify the overpayment of compensation to the tune of $2,583,002.43 (Two million, five hundred and eighty three thousand, two dollars, forty-three cents).

(ii) Make available the details and the list of the individual(s) that collected/received the compensation vis-a-viz the approved list included in the initial contract.

(iii) Make available for audit scrutiny, details of all further funding from SURE-P for this purpose.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/P&PAD/MOT/07 dated 7th Jan, 2014. However, his responses dated February 3rd, 2014 were unsatisfactory.

FEDERAL CAPITAL TERRITORY ADMINISTRATION (FCTA) ABUJA MASS RAIL TRANSIT PROJECT

8.04 Abuja is one of the fastest growing cities in the world. It has a very high daily influx of migrants. This has led to an explosion of vehicular traffic, with the attendant congestion on the roads resulting from unregulated public transport, dominated trucks and private cars. Although extensive investments had been made in road infrastructure and the provision of high capacity buses, facilities such as transit ways, bus terminals, bus stations and lay-bys have not kept up with demand.

Realizing this, the Federal Capital Territory Administration (FCTA) embarked on an ambitious Mass Transit Program which covers Rail Mass Transit, Bus Mass Transit, Congestion Management and legal framework for regulation of the sector. These interventions are necessary to reduce the social, economic and environmental impact of the transportation chaos in the FCT but in the course of implementation, FCTA is expected to be guided by laid down fiscal policies of the Federal Government.

The contract for the engineering, design, procurement and construction of the Federal Capital Territory Rail Mass Transit System Phase 1 (lot 1 & 3) was awarded to a company on 25th May, 2007 to cover a distance of 60.67 KM double rail track at the initial contract sum of $841,645,898.00 USD (Eight hundred and forty-one million, six hundred and forty-five thousand, eight hundred and ninety-eight dollars) with an initial delivery period of 48 months. The project actually commenced on 28th May 2009 i.e. 2 years after award.

While executing the Abuja Rail Mass Transit Project Lots 1 & 3, deficiencies were observed in the scope of work, especially the omission of important work items in the Bill of Engineering Measurement and Evaluation (BEME). These are crossings, tunnelling and underestimation of earthworks, building etc. As a result of these omissions and also in a bid to ensure the successful completion of the project devoid of out-of-range variation, the FCTA contemplated a review. The rail line was thus re-aligned from the original length of 60.67km to 77.78km thereby extending the length of the rail line by 17.11km**.**

In view of the above, a committee was set-up to review the BEME which was re-evaluated based on the final engineering design drawings and thus the critical omissions were brought in and the revised contract sum for Lots 1 & 3 for a distance of 77.78KM rail line was varied upwards to $1,615,196.64 USD (One million, six hundred and fifteen thousand, one hundred and ninety-six dollars, sixty-four cents) (including VAT).

For ease of implementation, the committee recommended that the project be executed in segments starting first with Lot 1A and 3 totalling a distance of 45.245KM at a contract sum of $823,540,547.87 USD (Eight hundred and twenty-three million, five hundred and forty thousand, five hundred and forty-seven dollars, eighty-seven cents) for the survey, design, procurement, construction and maintenance of the 45.245KM double track standard gauge railway line. According to the management of FCT transport Secretariat, this phase 1, Lot 1A and 3 will be delivered finally in December 2015.

The funds flow statement (for year 2013 to 2015) shows that out of the contract sum of $823,540,547.87 USD (Eight hundred and twenty-three million, five hundred and forty thousand, five hundred and forty-seven dollars, eighty-seven cents) relating to the 45.245km, the total sum of $154,735,249.00 (One hundred and fifty-four million, seven hundred and thirty-five thousand, two hundred and forty-nine dollars) has been paid as at January 2013, remaining a balance of $668,805,296.33 USD (Six hundred and sixty-eighty million, eight hundred and five thousand, two hundred and ninety-six dollars, thirty-three cents) to complete the project to that level of 45.245km for phase 1 Lot 1A & 3.

Out of the sum of $668,805,296.33 USD (Six hundred and sixty eighty million, eight hundred and five thousand, two hundred and ninety-six dollars, thirty-three cents), the FCTA on behalf of the FGN has sourced the sum of $500,000,000.00 USD (Five hundred million dollars) from China Exim Bank, while the balance of $168,805,296.33 USD (One hundred and sixty-eighty million, eight hundred and five thousand, two hundred and ninety-six dollars, thirty-three cents) is the total outstanding counterpart funding from Nigerian Government.

The document spelling out the conditions of the $500m USD loan sourced from the Chinese Exim Bank for the execution of the Abuja Mass Rail Transit was not presented for audit despite many requests from the Transport Secretariat of the FCTA. For the records, “the Debt Management Office (DMO) {Establishment, etc.} Act of 2003 Section 27(i) requires the National Assembly (by a resolution) to approve from time to time the standard terms and conditions for the negotiation and acceptance of external loans and issuance of guarantees and 27 (IV) states that ‘no agreement in respect of which the approval of the National Assembly is required shall come into operation without such approval”.

However, the documents made available to the team have no evidence of compliance with the provisions of Sections 27(1) and 27 (IV) of the Debt Management Office {Establishment, etc.} Act of 2003 as highlighted above before sourcing the loan of $500,000,000.00 USD (Five hundred million dollars) from the Chinese.

The absence of the document made it difficult to independently access the conditions attached to the loan from the China Exim Bank and how it has been utilized so far.

The Permanent Secretary has been requested to produce the loan agreement spelling out the conditions of the loan as required by the provision of the Debt

Management Office {Establishment, etc.} Act of 2003 Section 27 (I) and 27 (IV); otherwise it will be concluded that the provisions of this extant regulation were not adhered to.

(b) The sum of $54,400 USD (Fifty-four thousand, four hundred dollars) was set aside for Geotechnical investigations in the BOQs, equivalent to ₦8,447,232.00 (at the rate of $1 USD : ₦155.28). Geotechnical investigation report helps to determine the actual bearing capacity of the soil and characteristics of the structure. The result is supposed to be incorporated in the drawings, together with other conditions which may affect design & construction.

The result of the geotechnical investigations was not made available in spite of repeated demands.

The Permanent Secretary has been requested to forward a hard copy of the geotechnical investigation report for my perusal.

(c) A total amount of US$136,000 (One hundred and thirty-six thousand dollars) was inserted as Bill 1 – 09 and captioned “miscellaneous items” without further explanation or breakdown. The sum of US$136,000.00 (One hundred and thirty-six thousand dollars) which is equivalent to ₦21,118,080.00 (Twenty-one million, one hundred and eighteen thousand, eighty naira) at the exchange rate of U$1: ₦155.28 is an accountable expenditure. It should be properly broken down and accounted for in full.

The Permanent Secretary has been requested to present a detailed expenditure breakdown of how the $136,000 USD (One hundred and thirty-six thousand dollars) was spent, complete with bills, invoices and receipts for my scrutiny.

(d) The Presidential approval for the loan from the Chinese Government was predicated on the condition that the Hon. Minister of FCT should “bring a memo to Council indicating how the loan will be repaid if taken”. It appears that this directive was never complied with because all through the period of audit, the FCTA was not able to produce a copy of the memo to Council and Council’s decision thereon, despite repeated demands.

The Permanent Secretary has been requested to present for my perusal, a copy of the memo to the Council indicating how the loan will be repaid, as requested by Mr. President.

(e) During a physical audit inspection of the Abuja Light Rail Project, it was observed that the ring road section at Wuye location was designed to cross on road tracks.

On enquiry, it was explained that the best international standard requires the road to cross under or above the rail track depending on the topography of the area and that the contractor had observed same and was in the processing of redesigning the crossing.

This has brought unnecessary delay to the contract since the first and second designs failed to capture this error and may also result in additional project costs.

I am of the opinion that any additional costs resulting from the redesign of this road crossing should not be borne by the government but rather should be borne by the Design Consultant. Financial Regulation 2908 (a) requires all bidders in a contract for public procurement to provide proof of eligibility which includes technical qualification amongst others. The Design Consultant was supposed to have captured the best international standard which requires the rail line to cross under or over, depending on the topography of the area, but not on the road.

The Permanent Secretary has been requested to, in line with the provision of Financial Regulation 415 which requires all officers responsible for expenditure to exercise due economy, make a firm and documented representation that the additional cost of redesigning the road crossing to meet with international standards will be borne by the Design Consultant and not Government. Evidence of this should be forwarded to my Office.

(f) The rock booting protection which was provided to prevent cracked rocks from falling onto the train track has already failed, even at 25% project completion stage.

This is a clear indication that the rock booting protection provided was not properly carried out and is therefore not fit for the purpose, contrary to the provision of Part IV section 16(1) (e) of the Procurement Act of 2009 which states that “all public procurement shall be conducted with the aim of achieving fitness for purpose”.

The Permanent Secretary has been requested to explain the action taken to remedy the situation by the contractor, otherwise, the total amount expended in providing the failed booting protection along the rail line should be refunded by the contractor.

(g) The FCT Mass Rail Transport was awarded on 25th May 2007, with a delivery period of 48 months but work actually commenced on 28th May 2009. Two (2) years elapsed after the award of the contract before the actual commencement of the project. Another delay occurred when work stopped on the project in May 2010 due to lack of funds for a period of 1 year and 7 months. Altogether, a delay of 3 years and 7 months has been recorded on the project as at August 2013.

With the project at only about 22% completion in August 2013, I am concerned about the feasibility of meeting the revised completion date of December, 2015.

The Permanent Secretary has been requested to comment on the possibility of handing over the rail project by December 2015 as agreed between the Federal Capital Administration (on behalf of the Federal Government of Nigeria) and the Contractor.

The issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/FCTA/A/02 dated 18th Feb., 2014. His response is still being awaited.

FEDERAL CAPITAL TERRITORY ADMINISTRATION (FCTA), TRANSPORT SECRETARIAT

8.05 At the Transport Secretariat of the Federal Capital Territory Administration, it was observed that the contract for the removal of speed bumps and installation of new structures in the Federal Capital City (FCC) was awarded to a company on the 22nd February, 2011 vide a letter with Ref No. FCTA/TB/2010/97 at a contract sum of ₦363,893,178.00 (Three hundred and sixty-three million, eight hundred and ninety-three thousand, one hundred and seventy-eight naira) with a completion period of Eighteen (18) months.

A total of ₦54,597,476.79 (Fifty-four million, five hundred and ninety-seven thousand, four hundred and seventy six naira, seventy-nine kobo) was paid as 15% mobilization fee on 21st March, 2011 vide IPC No. 1, an amount slightly more than the 15% mobilization fee required by law. The payment was not backed up with Advance Payment Guarantee (APG). Subsequently, an additional payment of ₦72,108,200.00 (Seventy-two million, one hundred and eight thousand, two hundred naira) was made, thereby bringing the total payment on this contract to ₦126,705,676.79 (One hundred and twenty six million, seven hundred and five thousand, six hundred and seventy-six naira, seventy-nine kobo) representing 34.8% of the total contract sum, as at the time of audit in March 2013.

Meanwhile, a physical verification of the contract as at the time of audit showed that the job had not been fully executed as only the old bumps have been substantially removed. There was no installation of new structures as captured in the contract title. All efforts to access the Bill of Quantities (BOQ) of the project proved abortive. The contract deadline of 18 (eighteen) months had long been exceeded since August, 2012.

The Permanent Secretary has been requested to:-

(i) Explain the rationale behind, contrary to extant regulations, paying out ₦54,597,476.79 (Fifty-four million, five hundred and ninety-seven thousand, four hundred and seventy-six naira, seventy-nine kobo) to a contractor without indemnity in form of APG, thereby subjecting government funds to risks.

(ii) Tender for audit scrutiny, the BOQ of this project and in addition, documented evidence of the installation of new structures as captured by the project title.

(iii) Explain why the project deadline was not met, about 8 months after the deadline in August 2012.

(b) The contract for the supply of spare parts, operation and maintenance of existing signalized intersections in the Federal Capital City, Abuja was awarded to a company vide a letter with Ref No. FCTA/TB/EC32(09) dated 31st August 2009, at a contract sum of ₦154,546,772.05 (One hundred and fifty-four million, five hundred and forty-six thousand, seven hundred and seventy-two naira, five kobo) with a

completion period of 12 months, effective 31st August, 2010. The maintenance was for a period of 12 months.

The following observations were made:

(i) ***Delays and Extension of Time***

The revised contract was dated 2/9/2011 and the date of completion expired on 2/3/2012. Clause 9.1.2 gives room for delays and extension of time on the condition that the contractor shall give written notice of the cause of the delay to the employer asking for extension of time.

(ii) ***Overpayment***

The FCTA requested for a 'no objection' for a change of order in respect of the contract for the Operation and Maintenance of existing signalized intersection from ₦154,546,772.05 (One hundred and fifty-four million, five hundred and forty-six thousand, seven hundred and seventy-two naira, five kobo) to ₦145,372,809.54 (One hundred and forty-five million, three hundred and seventy-two thousand, eight hundred and nine naira, fifty-four kobo).

Extract from a memo stated 'that the contractor, after achieving 45% completion of the project, formally informed the Transportation Secretariat of the difficulties encountered in sourcing the offshore components of the contract because they are now obsolete and no longer manufactured'. This was after the sum of ₦92,805,191.43 (Ninety-two million, eight hundred and five thousand, one hundred and ninety-one naira, forty-three kobo) which represented 60% of the original contract sum has been paid to the contractor vide payment voucher No FCTA/TRS/0017/2009 dated 31/12/09, thereby leaving a balance of ₦52,522,618.11 (Fifty-two million, five hundred and twenty two thousand, six hundred and eighteen naira, eleven kobo) to complete the project'.

It was noted that the level of completion of the contract was 45% whereas the sum of ₦92,805,191.43 (Ninety-two million, eight hundred and five thousand, one hundred and ninety-one naira, forty- three kobo) which has been paid on the contract represented 60% of the original contract sum. This therefore has resulted in overpayment to 15% or ₦40,282,573.32 (Forty million, two hundred and eighty-two thousand, five hundred and seventy-three naira, thirty-two kobo). The certificate of valuation was not seen amongst the documents made available for audit in line with the provision of Financial Regulation 2933(ii) which 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 issued in accordance with contract agreement".

This further means that payment was without job evaluation, and that the Transport Secretariat and the contractor did not exercise due care and skill to discover that the offshore components of the contract would be difficult to source *'*because they are now obsolete and no longer manufactured'**.** The certificate of 'No objection' to award contract reflecting the change order plus the invoice and the certificate of valuation to show the quantum of work executed so far on the contract before the change order were not sighted by the audit team. It was equally observed

that the sum of ₦8,555,555.53 (Eight million, five hundred and fifty-five thousand, five hundred and fifty-five naira, fifty-three kobo) was provided for operational vehicles in Bill 7 of the BOQ and the money has been claimed by the contractor, while confirmation order has been received from a motor company for the supply of two Toyota vehicles that were not sighted.

The Permanent Secretary has been requested to:-

(i) Explain why, payment was not done based on job evaluation, specifically, why 60% payment has been effected on a job that is 45% completed.

(ii) Produce for audit scrutiny, the certificate of 'No objection' to award contract reflecting the change order;

(iii) Produce for audit scrutiny, the invoice and the certificate of valuation to show the quantum of work executed so far on the contract before the change order.

(iv) Provide for audit scrutiny, particulars of the vehicles procured as they relate to cost, date of purchase, make, engine no., and chassis no., as well as present the vehicles for inspection.

(c) The contract for the supply and construction of LED traffic light at 32 intersections in the Federal Capital City was awarded to a company for a contract sum of ₦326,058,323.36 (Three hundred and twenty-six million, fifty-eight thousand, three hundred and twenty-three naira, thirty-six kobo) vide an award letter referenced FCTA/TC(2006)/04 and dated 12th April 2006, with a completion period of 12 months.

I observed that there was a 12.20% upward variation of the contract on 12th July 2011 vide a letter with Ref no. FCTA/TB/(2010)115 to ₦365,785,537.58 (Three hundred and sixty five million, seven hundred and eighty-five thousand, five hundred and thirty seven naira, fifty-eight kobo) in order to accommodate the relocation of (7) intersections.

The payment profile of the project indicated that a total sum of ₦289,334,534.75 (Two hundred and eighty-nine million, three hundred and thirty-four thousand, five hundred and thirty-four naira, seventy-five kobo) had been paid on 6 certificates of valuation (CVs) representing 79.1% of the initial contract sum. The 7th CV amounting to ₦17,505,371.12 (Seventeen million, five hundred and five thousand, three hundred and seventy-one naira, twelve kobo) had been raised but not yet paid as at the time of carrying out the assignment.

The following observations were noted with respect to the contract;

(i) ***Training of Staff***

The sum of ₦14,426,561.52 (Fourteen million, four hundred and twenty-six thousand, five hundred and sixty-one naira, fifty-two kobo) was provided for staff training in the Bill summary; ₦10,308,394.95 (Ten million, three hundred and eight thousand, three hundred and ninety-four naira, ninety-five kobo) for 24 officers on

NEPA Powered training and ₦4,118,166.57 (Four million, one hundred and eighteen thousand, one hundred and sixty six naira, fifty-seven kobo) for 4 officers in Solar powered training. However, the only approval given by the Minister was for 1 (one) Engineer to read Masters in Transportation Engineering and Planning at the University of Salford, United Kingdom, which allegedly cost ₦3,995,762.00 (Three million, nine hundred and ninety-five thousand, seven hundred and sixty-two naira). This implies and unspent balance of ₦10,430,799.52 (Ten million, four hundred and thirty thousand, seven hundred and ninety-nine naira, fifty-two kobo) under the Training component. This amount should be accounted for.

(ii) ***Contingency***

A total of ₦13,739,582.40 (Thirteen million, seven hundred and thirty-nine thousand, five hundred and eighty-two naira, forty kobo) was provided for contingencies. A detailed breakdown of the utilization of this amount duly supported bills, invoices and receipts should be produced for my scrutiny.

(iii) ***Road Traffic Flow Study***

The sum of ₦87,500.00 (Eighty-seven thousand, five hundred naira) was provided for Road Traffic Flow Study for each of the 32 intersections, amounting to a total sum of ₦2,800,000.00 (Two million, eight hundred thousand naira) which has been released to the contractor. The study report of the road traffic flow should be produced for my perusal, as evidence that this aspect of the contract was actually carried out.

A physical verification of the project revealed that out of the 32 intersection LED traffic light, 7 had to be shut down due to road expansion and consequently relocated to other roads. The status report on the 32 additional intersections in the Federal Capital City (FCC) as at 7th October 2011 showed that out of the 7 relocated, work has almost been completed on 5 of the intersections.

The Permanent Secretary has been requested to:-

(i) Account for the outstanding balance of ₦10,430,799.52 (Ten million, four hundred and thirty thousand, seven hundred and ninety-nine naira, fifty-two kobo) under the Training component, otherwise recover and refund to treasury the above sum of money, tendering the recovery particulars to my office for verification.

(ii) Account for the contingency provision of ₦13,739,582.40 (Thirteen million, seven hundred and thirty-nine thousand, five hundred and eighty-two naira, forty kobo), with verifiable documents.

(iii) Present for my perusal, the Study Report on the Road traffic flow for which the sum of ₦2,800,000.00 (Two million, eight hundred thousand naira) was provided.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/P&PAD/FCTTS/A/02 dated 10th March, 2014. His response is still being awaited.

DEPARTMENT OF PETROLEUM RESOURCES

8.06 The Department of Petroleum Resources has the statutory responsibility of ensuring compliance with petroleum laws, regulations and guidelines in the Oil and Gas Industry. The discharge of these responsibilities involves monitoring of operations at drilling sites, producing wells, production platforms and flow stations, crude oil export terminals, refineries, storage depots, pump stations, retail outlets, any other locations where petroleum is either stored or sold, and all pipelines carrying crude oil, natural gas and petroleum products among others. However, in the course of achieving their set goals, the Department of Petroleum Resources is expected to be guided by laid down fiscal policies of the Federal Government.

The multiple consultancy services contract for the 2nd phase instrument for gas pipeline system surveillance (real time) was awarded to a company on 8th November, 2010 for ₦622,125,000.00 (Six hundred and twenty-two million, one hundred and twenty-five thousand naira). On 11th February, 2011, another company was engaged as a consultant to this project in the sum of ₦58,434,912.42 (Fifty-eight million, four hundred and thirty-four thousand, nine hundred and twelve naira, forty-two kobo) and on 23rd February 2012, another consultant (Second firm) was also engaged as a consultant to the same project for ₦47,250,000.00 (Forty-seven million, two hundred and fifty thousand naira).

Still on that same 23rd February, 2012 a third firm was engaged as the third consultant to this same project in the sum of ₦54,000,000.00 (Fifty-four million naira). It means therefore that these 3 (Three) consultants were engaged on this single project at a total sum of ₦159,684,912.42 (One hundred and fifty-nine million, six hundred and eighty-four thousand, nine hundred and twelve naira, forty-two kobo).

A comparison of the scope of consultancy services showed that the second and third firms were doing the same work. The scope of work for the 2 (two) contractors remained the same. No explanation was made concerning the fate of the first contractor engaged. It was established that a total sum of ₦15,525,000.00 (Fifteen million, five hundred and twenty-five thousand naira) had been paid to the second firm.

The Director has been requested to justify the engagement of 3 (Three) different consultants, 2 (Two) of whom were doing the same job in one project as earlier reported.

(b) The contract for the fencing of the National Laboratory, Owerri was awarded in the sum of ₦30,522,513.00 (Thirty million, five hundred and twenty-two thousand, five hundred and thirteen naira) on 23rd February, 2012 to a company, to be completed in 3 (Three) months.

Article 4 1(11) (g) of the contract agreement enjoined the contractor to “Provide a prime cost of ₦2,000,000.00 (Two million naira) for contingencies to be expended as directed by the project supervisor”. In compliance with the above terms, the contractor issued a GTB cheque of ₦2,000,000.00 (Two million naira) payable to

Department of Petroleum Resources. Evidence of how DPR authorities subsequently utilized this sum either on contingency expenses or refund of same to the CBN as Capital Savings could not be traced in the books/records. Extant regulations provide that contingency provision and utilization be activated by a contractor's written application detailing item by item requirement and the costs and subject to approval of the awarding body of the contract. However, this was not adhered to by DPR as there was no evidence of occurrence or details of utilization.

The Director has been requested to produce evidence of occurrence and disbursement of the sum of ₦2,000,000.00 (Two million naira) provided by the contractor for contingency as stipulated by the contract terms, otherwise, confirm that the money was paid back to the Federal Treasury as Capital Savings on the project with refund particulars forwarded to my office for verification.

(c) A company was awarded a contract for the Establishment of Vapour Pressure for Commercial Natural Gas Liquids in the sum of ₦37,125,000.00 (Thirty-seven million, one hundred and twenty-five thousand naira).

The contractor submitted a request for the payment of 25% of the contract sum being the 3rd milestone in the sum of ₦12,993,750.00 (Twelve million, nine hundred and ninety-three thousand, seven hundred and fifty naira) on 12th September, 2011. An invoice No. HDRC/MPR-DPR/PNGL/11-9-12, dated 12th September, 2011 with 2 (Two) performance certificates all dated 25th November, 2011 were attached to the request.

Surprisingly, the contract agreement attached to this payment request which was made on payment voucher No. B.0052584 of the 29th March, 2012 was that of Contract for Consultancy Service for the Evaluation of Hydrocarbon In-Transit Lineloss in the sum of ₦49,500,000.00 (Forty-nine million, five hundred thousand naira). The award letter attached to the payment voucher was also that of consultancy service for the Evaluation of Hydrocarbon In-Transit Lineloss awarded to the same contractor on 23rd December, 2010 in the sum of ₦49,500,000.00 (Forty-nine million, five hundred thousand naira).

It indicate therefore that the contract for the Establishment of Vapour Pressure for Commercial Natural Gas Liquid in the sum of ₦37,125,000.00 (Thirty-seven million, one hundred and twenty-five thousand naira) was not properly awarded as there were neither contract award letter nor proper contract agreement for it.

The Director was requested to:-

(i) Produce for audit scrutiny, the letter of award of contract for the Establishment of Vapour Pressure for Commercial Natural Gas Liquid in the sum of ₦37,125,000.00 (Thirty-seven million, one hundred and twenty-five thousand naira).

(ii) Produce for audit scrutiny, the formal contractual agreement between the Ministry/Department and the company on the contract for the Establishment of Vapour Pressure for Commercial Natural Gas Liquids, otherwise, the contractor

should be made to refund the sum of ₦12,993,750.00 (Twelve million, nine hundred and ninety-three thousand, seven hundred and fifty naira) and adequately sanctioned in line with Financial Regulation 3104 (ii). Evidence of this refund should be forwarded to my office for verification.

All the issues raised above were communicated to the Director through my Audit Inspection Report Reference No. OAUGF/P&PAD/PET/05/08 dated 25th June, 2014. His response is still being awaited.

BENIN-OWENA RIVER BASIN DEVELOPMENT AUTHORITY

8.07 The Benin-Owena River Basin Development Authority is one of those established in Nigeria to provide sustainable access to safe and sufficient water and water resources to meet the cultural, social and economic needs of all Nigerians in a way that will enhance public health, food security and poverty eradication while maintaining the integrity of fresh water ecosystem.

However, in the course of achieving their set goals, the River Basin Authority is expected to be guided by laid-down fiscal policies of the Federal Government. While examining the Capital books of accounts and other records kept at the Benin-Owena River Basin Development Authority (BORBDA), it was observed that the amounts on 7 (Seven) payment vouchers with amounts totalling ₦39,782,685.61 (Thirty-nine million, seven hundred and eighty-two thousand, six hundred and eighty-five naira, sixty-one kobo) were altered, contrary to Financial Regulation 610 which states that "alterations to the amount of the vouchers whether in words or figures are not allowed".

The General Manager (GM) has been requested to explain the alterations.

(b) Appropriations for execution of various capital projects amounting to ₦53,736,326.81 (Fifty-three million, seven hundred and thirty-six thousand, three hundred and twenty-six naira, eighty-one kobo) were diverted to sundry sub-heads like training, motor vehicle repairs, donations and community relations. The diversion of funds was discovered to have contributed in no small way to the abandonment and/or delayed completion of some capital projects for which the funds were originally meant, contrary to Financial Regulation 417 which states that, "Expenditure shall be strictly classified in accordance with the estimate, and votes must be applied only to the purpose for which money is provided. Expenditure incorrectly charged to a vote shall be disallowed". These virements were not authorized by the National Assembly.

The General Manager has been requested to produce the authority for diversion of funds and his response is being awaited.

(c) The contract for the construction of Imiegba Water Scheme in Etsako Local Government Area, Edo State was awarded to a contractor on 27th September, 2013 at a sum of ₦149,955,153.85 (One hundred and forty-nine million, nine hundred and

fifty-five thousand, one hundred and fifty-three naira, eighty-five kobo). The payment profile indicated that 15% mobilization fee was paid on 17th December, 2013 vide payment voucher No. 1528 for ₦22,955,153.85 (Twenty-two million, nine hundred and fifty-five thousand, one hundred and fifty-three naira, eighty-five kobo). A further payment of ₦25,293,534.86 (Twenty-five million, two hundred and ninety-three thousand five hundred and thirty-four naira, eighty-six kobo) in respect of IPC No. 1 (assumed to be based on actual work done) was made on 27th December, 2013 vide payment voucher No. 1541.

A scrutiny of the contract Bill of Engineering Measurement and Evaluation (BEME) revealed that provisions were made for site development and fencing, contractors camp provision and furnishing of the office accommodation for engineer and clients representatives and others totaling ₦5,991,600.00 (Five million, nine hundred and ninety-one thousand, six hundred naira) which was certified by consultants and approved by Management for payment.

However, a physical audit inspection of the site revealed that none of the above was provided. This appears to be a ploy by which officers controlling expenditure collude with unscrupulous contractors to siphon government funds.

Consequently, the General Manage has been requested to invoke 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, shall be removed from that schedule and the matter be referred to EFCC for prosecution”. Furthermore, the sum of ₦5,991,600.00 (Five million, nine hundred and ninety-one thousand, six hundred naira), paid for items not provided by the contractor should be recovered from him, furnishing recovery particulars for verification.

(d) Contract for the construction of Owena Small Hydro Power Project was awarded to a company in 2011 at a cost of ₦404,751,861.36 (Four hundred and four million, seven hundred and fifty-one thousand, eighty hundred and sixty-one naira, thirty-six kobo) and was to be completed on or before the end of December, 2011. Further details of this contract could not be made available as all repeated demands for the contract file were not obliged by the authorities. However, in the 2013 budget performance submitted by BORBDA, it was indicated that civil structures are under construction at the site as a result of the sum of ₦15,000,000.00 (Fifteen million naira) appropriated and paid to the contractor for that year.

An audit physical inspection in May, 2014 revealed that contrary to the authorities, claim, there were no structures under construction, just a project fence and a small security house obviously in existence before 2013 when the ₦15,000,000.00 (Fifteen million naira) was paid. There are indications (in the absence of contract file) that the fence and security post were raised after the payment of mobilization fees and therefore this payment of ₦15,000,000.00 (Fifteen million naira) in 2013 should not have been made, in the face of the contractor’s absence on site thereafter.

In effect, no account of how this money was expended was given by the River Basin Authority. This is a clear violation of 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, shall be removed from that schedule and the matter be referred to EFCC for prosecution”.

The General Manager has been requested to:-

(i) Produce for audit, the relevant contract file and other documents to this contract.

(ii) Explain the rationale behind the violation of Financial Regulation 3104 (iii).

(iii) Recover and refund to Treasury, the sum of ₦15,000,000.00 (Fifteen million naira) being expenditure for work not done, furnishing recovery particulars for verification.

(e) Contract for the construction of Ikere Ekiti Water Scheme was awarded to a contractor on 27th September, 2013 for ₦86,446,063.62 (Eighty-six million, four hundred and forty-six thousand sixty-three naira, sixty-two kobo). Though the contract file was not made available despite repeated demands, it was observed from other source documents that both mobilization fee of ₦12,966,909.54 (Twelve million, nine hundred and sixty-six thousand, nine hundred and nine naira, fifty-four kobo) and IPC No. 1 for ₦32,351,695.99 (Thirty-two million, three hundred and fifty-one thousand, six hundred and ninety-five naira, ninety-nine kobo) were paid to the contractor on the same day, 17th December, 2013.

This is a contravention of Financial Regulation 2933 (iii) which states that further payment to a contractor after mobilization fees will be on the strength of IPC issued in accordance with contract agreement. Meanwhile, a visit to the project site by the audit team revealed that most of the items on the Bill of Engineering Measurement (BEME) which were paid for had not been constructed by the contractor. The unkept environment was a strong indication that the contractor had abandoned the site for a long time, simply because more money was paid for the little or no work done. This again, is in violation of extant regulations which forbid payment before work is done and payment for work not done.

The General Manager has been requested to:

(i) Give reasons for the abandonment of the project site by the contractor.

(ii) Explain the rationale behind the violation of Financial Regulation 3104 (iii) by making payments for work not done.

(iii) Recover and refund to Treasury, the sum of ₦32,351,695.99 (Thirty-two million, three hundred and fifty-one thousand, six hundred and ninety-five naira, ninety-nine kobo) being release of IPC No. 1 for work not done, furnishing the recovery particulars for verification.

(f) Finally, the contract for the Ado/Osin-Ekiti Dam and Irrigation project was awarded to a company on 1st December, 2012 at the cost of ₦204,850,000.00 (Two hundred and four million, eight hundred and fifty thousand naira). The payment profile indicated that a total of ₦55,035,270.40 (Fifty-five million, thirty-five thousand, two hundred and seventy naira, forty kobo) had been paid to the contractor as at 2013.

The contract documents indicated that the BEME provided for contractor's Camp Office accommodation and furnishing, Project vehicle and others but these items were not seen during an audit inspection visit to the project site. Also, there was no sign of irrigation activities on the project site except on the fallen signpost indicating so. No land for irrigation was cleared for that purpose, contrary to the claim that part of the payment was for land clearing.

The absence of the contractor on site was obvious as the place has been abandoned for some time and the River Basin Authorities could not provide any cogent reason for the contractor's inactivity on site. As has been the practice at the Authority, this action contravenes Financial Regulation 415, 412 and 3104 (iii) which states that contractors should only be paid for work done and certified by the consultants as having been done. Specifically, Financial Regulation 3104 (ii) states that "where a contractor presents a false certificate of completion and is paid; he shall be given twenty-one (21) days within which to complete the job or refund in full the sum of money paid to him. He shall also be referred to the EFCC for prosecution".

The General Manager has been requested to:-

(i) Explain the payment to the contractor for jobs not yet done.

(ii) Ensure the presence of the contractor on site and a full execution of the provisions of the BEME while the audit team is notified for verification and confirmation or refund all sums of money meant for these provisions to the Treasury, tendering the refund particulars to my Office for verification and confirmation.

All the issues raised above were communicated to the General Manager through my Audit Inspection Report Ref. No. AOuGF/P&PAD/BORBDA/07 dated 22nd July, 2014. His response is still being awaited.

IRRUA SPECIALIST TEACHING HOSPITAL

8.08 The Irrua Specialist Teaching Hospital, Edo State aims to provide excellent, world-class medical services, be the preferred choice of patients and general practitioners for referral of patients for specialist healthcare, create a conducive environment for the provision of first-rate, world-class medical services, manpower training and research and encourage a culture of collaboration in the delivery of healthcare services with all relevant stakeholders.

During the audit examination of capital books of accounts and records maintained at the Specialist Hospital, it was observed that the contract for the construction of the Lassa Fever Institute/Administrative Building was awarded to a company at a contract sum of ₦217,703,063.50 (Two hundred and seventeen million, seven hundred and three thousand, sixty-three naira, fifty kobo) on 15th March, 2011 and was to be completed within forty-eight (48) weeks. The contractor has so far been paid the sum of ₦104,045,023.51 (One hundred and four million, forty-five thousand, twenty-three naira, fifty-one kobo) representing 48% of the contract sum.

Thereafter, the contractor presented a commercial bank Performance Bond dated 14/12/12 for ₦50,000,000.00 (Fifty million naira) for an Advance Payment, which the authorities obliged him through the consultants by raising certificates of performance in advance to cover expected works yet to be done. This was allegedly termed a loan to the contractor, thus bringing the total payment to the contractor to ₦154,045,023.51 (One hundred and fifty-four million, forty-five thousand, twenty three naira, fifty-one kobo) or 71% of the contract value.

Meanwhile, a site inspection of the project revealed that execution was characterized by sub-standard materials and general poor finishing. The site had long been abandoned with work done estimated at 60%, a far cry from the 71% payment made to the contractor.

The Chief Medical Director has been requested to:

(i) Explain the propriety and intent of the "loan" of ₦50,000,000.00 (Fifty million naira) granted the contractor against works which he had not yet done.

(ii) Take disciplinary action against all those involved in granting the "loan" and forward details of this to my office for information.

(iii) Explain the abandonment of the project in the face of the lopsidedness in the amount paid to the contractor and quantity of work done.

(iv) Explain the use of sub-standard materials in execution of the project.

(b) The contract for the three-phased construction of the extension of labour ward was awarded to a company at a contract sum of ₦185,636,899.59 (One hundred and eighty-five million, six hundred and thirty-six thousand, eight hundred and ninety-nine naira, fifty-nine kobo) on 5th November, 2009. The first phase which terminated at the Lintel level was awarded for ₦45,200,000.0 (Forty-five million, two hundred thousand naira) with a completion period of 10 (Ten) weeks, while the second and third/final phases were awarded to the same contractor on 27/9/10 for ₦38,207,565.00 (Thirty-eight million, two hundred and seven thousand, five hundred and sixty-five naira) and on 15/7/11 for ₦102,229,334.59 (One hundred and two million, two hundred and twenty-nine thousand, three hundred and thirty four naira, fifty-nine kobo) to be completed within 10 and 15 weeks respectively. The payment profile indicated that the contractor had been paid a total sum of ₦179,180,437.79 (One hundred and seventy-nine million, one hundred and eighty thousand, four hundred and thirty-

seven naira, seventy nine kobo) representing 96.5% of the contract value. However, there is no corresponding milestone achievement in work done as the performance level is estimated at 75%.

It was observed that a loan of ₦17,600,000.00 (Seventeen million, six hundred thousand naira) earlier granted the contractor was not recovered from subsequent payments made to him.

The Chief Medical Director has been requested to:-

(i) Explain why, contrary to extant regulations, further advance payments were made to a contractor after mobilization fees in form of 'loan'.

(ii) Take disciplinary action against all those involved in granting the loan, informing me accordingly.

(iii) Show evidence of recovery of the ₦17,600,000.00 (Seventeen million, six hundred thousand naira) loan granted to the contractor.

(iv) State the interest rate at which the loan was granted and evidence of having paid the interest to treasury.

(v) Explain the disparity/lopsidedness in the amount of money committed to the project and level of work done.

(c) The hospital secured a loan offered by a commercial bank by entering into a lease agreement with the Bank and an Auto company to buy 10 (Ten) vehicles. The total amount involved in the purchase of the vehicles was ₦47,774,000.00 (Forty-seven million, seven hundred and seventy-four thousand naira).

The transaction involved:

(i) A lease purchase agreement between the Hospital and bank.

(ii) The bank (on behalf of the hospital) paid ₦47,774,000.0 (Forty-seven million, seven hundred and seventy-four thousand naira) to the Auto company.

(iii) The hospital further paid the sum of ₦4,490,000.00 (Four million, four hundred and ninety thousand naira) (in respect of one vehicle damaged as a result of an alleged accident) to the Auto company for repairs.

A further examination of the available documents showed that not only was the project not budgeted for, it was curious to observe that all the correspondence from the hospital's end were not written on the letter-headed paper of the hospital, in a transaction of this nature and magnitude.

Contrary to extant regulations, the police extract confirming the alleged accident was not presented for audit scrutiny. The Hospital paid a cumulative interest of

₦14,304,516.96 (Fourteen million, three hundred and four thousand, five hundred and sixteen naira, ninety-six kobo) on this transaction.

The Chief Medical Director has been requested to:

(i) Tender for audit perusal, the authority to utilize the Internally Generated Revenue (IGR) and the evidence of compliance to the regulations guiding utilization.

(ii) Explain the rationale behind a violation of Financial Regulations 417 and 2906 by misclassifying estimates and making irregular payments for projects/items not provided for in the appropriation.

(iii) Explain why, all correspondences on this transaction were not done in a letter headed paper of the hospital and why police extract was not obtained for the alleged accident for which an additional sum of ₦4,490,000.00 (Four million, four hundred and ninety thousand naira) was spent to repair the damaged car.

(iv) Refund to treasury, the aggregate sum of ₦18,794,516.96 (Eighteen million, seven hundred and ninety-four thousand, five hundred and sixteen naira, ninety-six kobo) comprising ₦4,490,000.00 (Four million, four hundred and ninety thousand naira) used to repair the damaged vehicle involved in the alleged accident and ₦14,304,516.96 (Fourteen million, three hundred and four thousand, five hundred and sixteen naira, ninety-six kobo) being the accumulated interest paid on the sourced loan, furnishing recovery particulars for my verification.

All the issues raised were communicated to the Chief Medical Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/ISTH/04 dated 17th July, 2014. However, his response is still being awaited.

AHMADU BELLO UNIVERSITY, ZARIA

8.09 Ahmadu Bello University, Zaria is one of the first generation Universities established in 1962. The school aims to advance the frontiers of learning and break new grounds, through teaching, research and the dissemination of knowledge of the highest quality; to foster national and international integration, development and the promotion of African traditions and cultures; to produce high-level human power and enhance capacity-building through retaining, in order to meet the needs and challenges of the catchment area, Nigeria and the rest of the world.

During the audit examination of the books of capital accounts and records kept at the University, it was observed that contrary to extant regulations, the University authorities embarked on copious transfer of capital funds normally domiciled at CBN to the University's Micro Finance Bank.

Exchange of correspondences between the Vice Chancellor, Bursar, the Accountant (Capital Expenditure) and the Director, Estate Department revealed that a total sum of ₦177,436,446.00 (One hundred and seventy-seven million, four hundred and thirty-six thousand, four hundred and forty-six naira) was transferred from the CBN to the Micro Finance Bank illegally.

This is a gross infraction of Financial Regulation 701 which states that "no official bank account shall be opened unless authorized by the Account General of the Federation" and also Financial Regulation 702 which states that "all capital account shall be maintained at the Central Bank of Nigeria (CBN) or any other bank as may be designated by the government of the Federation and authorized by the Accountant General". Specifically, the Federal Treasury Circular No. TR A8& B8/2000/OAGF/ PRS/005/111/144 of November 21st, 2000 stipulates that "All cheques drawn on the capital account must be in favour of contractors or suppliers of capital items of expenditure; on no account must any money be transferred or withdrawn from capital account into commercial bank".

It is contended that this action was motivated by the University authorities' bid to avoid the annual mop-up of unspent capital funds as openly stated in one of the correspondences. Meanwhile, the bank statements of the Micro-Finance Bank were not presented for audit examination, despite repeated demands.

The Vice Chancellor has been requested to:-

(i) Explain the reason for warehousing the capital vote of the University in the Micro Finance Bank instead of the Central Bank as required by extant regulation.

(ii) Produce the Accountant General's approval for the operation of the account at the Micro Finance Bank.

(iii) Produce urgently, the Micro Finance Bank Statements relating to these transfers for my examination.

(b) Contrary to Financial Regulation 417 and 2906(ii) which state that 'expenditure shall strictly be classified in accordance with the estimate and that payment not provided for in the annual estimate shall not be accepted', the University spent a total sum of ₦169,257,267.00 (One hundred and sixty- nine million, two hundred and fifty-seven thousand, two hundred and sixty-seven naira) on 3 (Three) projects not provided for in the annual appropriation for the period under review.

These projects are:-

(i) The construction of a twin 250 capacity Faculty of Medicine lecture theatre/auditorium (Lot 1).

(ii) The construction of Faculty of Medicine classrooms.

(iii) The construction of Faculty boardroom and professorial accommodation.

Apparently, funds were not utilized for the purposes intended. The University officials claimed that "the National Assembly allowed them to complete their on-going projects despite the fact that there was no provision in the annual estimates" for the period under review. However, the written approval from the National Assembly could not be produced to substantiate this.

The Vice Chancellor has been requested to explain with verifiable documents, the rationale behind this diversion of budgeted funds, failing which the sum of ₦169,257,267.00 (One hundred and sixty-nine million, two hundred and fifty-even thousand, two hundred and sixty-seven naira), should be refunded, furnishing recovery particulars to my office for verification.

(c) The contract for the construction of Faculty boardroom and professorial accommodation was awarded to a company at the sum of ₦174,694,908.15 (One hundred and seventy-four million, six hundred and ninety-four thousand, nine hundred and eight naira, fifteen kobo) vide letter referenced No. EST/VC/CONT.NO.106/2012 of 30th October, 2012. The payment profile of this project revealed that as at 28/8/2013, the total contract sum has been paid to the contractor.

However, further audit scrutiny of the contract documents/BOQ and physical audit verification revealed the following:

(i) Payment of ₦8,683,347.96 (Eight million, six hundred and eighty-three thousand, three hundred and forty-seven naira, ninety-six kobo) contingency provision to the contractor without evidence of any contingent occurrence or breakdown of fund utilization.

(ii) The BOQ provided for 200 No. collapsible chairs, cushioned with retractable arm rest at ₦35,000 (Thirty-five thousand naira) each, totaling ₦7,000,000.00 (Seven million naira) but only 98 were supplied and fixed, leaving a balance of 102 chairs worth ₦3,570,000 (Three million, five hundred and seventy thousand naira) outstanding.

(iii) Details of expenditure of the BOQ provision of ₦11,398,615.57 (Eleven million, three hundred and ninety-eight thousand, six hundred and fifteen naira, fifty-seven kobo) for project administration and preliminaries were not produced.

This is one of the 3 (Three) contracts for which the University authorities made illegal transfers of capital funds to the Micro-Finance Bank and refused to present the bank statements for audit.

As a result, the Vice Chancellor was requested to:

(i) Produce for audit scrutiny, documented evidence indicating the occurrence/utilization of the contingency provision otherwise, recover and refund to treasury, the sum of ₦8,683,347.96 (Eight million, six hundred and eighty-three thousand, three hundred and forty-seven naira, ninety-six kobo), furnishing recovery particulars for verification.

(ii) Recover and refund to treasury the sum of ₦3,570,000 (Three million, five hundred and seventy thousand naira), being the cost of 102 chairs not supplied.

(iii) Produce for audit scrutiny, detailed breakdown of the expenditure on project administration and preliminaries or recover and refund to treasury, the sum of ₦11,398,615.57 (Eleven million, three hundred and ninety-eight thousand, six hundred and fifteen naira, fifty-seven kobo).

(d) The contract for the construction of faculty of medicine classrooms was awarded on 30th November, 2012 vide a letter referenced FME/PRO./TERTIARIES/012/VOL.1/36. The project, valued at ₦288,747,456.90 (Two hundred and eighty-eight million, seven hundred and forty-seven thousand, four hundred and fifty-six naira, ninety kobo) was to be completed within 32 weeks.

A total sum of ₦151,363,283.17 (One hundred and fifty-one million, three hundred and sixty-three thousand, two hundred and eighty-three naira, seventeen kobo) representing 52% of the contract sum had been paid to the contractor. Meanwhile, audit physical verification of this project revealed that not more than 40% has been achieved in project execution.

The following observations were made:

(i) IPCs were being raised in advance for this particulars contractor before job execution, hence the disparity between payment and level of execution.

(ii) Details of expenditure of the BOQ provision of ₦18,135,923.80 (Eighteen million, one hundred and thirty-five thousand, nine hundred and twenty-three naira, eighty kobo) for 'preliminaries' were not produced.

(iii) The BOQ provision of ₦11,500,000.00 (Eleven million, five hundred thousand naira) for contingency was expended without documented/detailed evidence of contingent occurrence/utilization.

The Vice Chancellor has been requested to:-

(i) Explain the disparity between payments level and completion level of the project.

(ii) Give reasons for raising IPCs in advance for the company.

(iii) Give a breakdown/detailed expenditure of the 'preliminaries' or recover and refund to treasury, the sum of ₦18,135,923.80 (Eighteen million, one hundred and thirty-five thousand, nine hundred and twenty-three naira, eighty kobo).

(iv) Produce for audit perusal, a documented and detailed breakdown of the contingent occurrence/utilization of the contingent provision otherwise, recover and refund to treasury, the sum of ₦11,500,000.00 (Eleven million, five hundred thousand naira).

(e) The contract for the construction of a twin 250 capacity lecture theatre/auditorium for the faculty of medicine (Lot 1) was awarded to a company at a total contract sum of ₦211,285,161.73 (Two hundred and eleven million, two hundred and eighty-five thousand, one hundred and sixty-one naira, seventy-three kobo) vide a letter referenced EST/CONT.NO.103 /2012 of 30th October, 2012 with a completion period of 28 weeks.

The payment profile indicated that a total sum of ₦145,832,015.06 (One hundred and forty-five million, eight hundred and thirty-two thousand, fifteen naira, six kobo) representing 69% had been paid as at the time of audit.

The sum of ₦8,255,392.71 (Eight million, two hundred and fifty- five thousand, three hundred and ninety-two naira, seventy one kobo) was earmarked in the BOQ for 'preliminaries and general' without details.

Consequently, the Vice Chancellor has been requested to provide a breakdown/detailed expenditure of the 'preliminaries and general' or recover and refund to treasury, the sum of ₦8,255,392.71 (Eight million, two hundred and fifty-five thousand, three hundred and ninety-two naira, seventy-one kobo), furnishing recovery particulars for verification.

All the issues raised were communicated to the Vice Chancellor through my Audit Inspection Report Reference No. OAuGF/P&PAD /ABU/05 dated 13th June, 2014. His response is still being awaited.

AHMADU BELLO UNIVERSITY TEACHING HOSPITAL

8.10 The Ahmadu Bello University Teaching Hospital was established as an off-shoot of the Faculty of Medicine established in 1966. The Teaching Hospital aims to provide excellent, world-class medical services, be the preferred choice of patients and general practitioners for referral of patients for specialist healthcare, create a conducive environment for the provision of first-rate, world-class medical services, manpower training and research and encourage a culture of collaboration in the delivery of healthcare services with all relevant stakeholders.

In the course of achieving their set goals, the Teaching Hospital is expected to be guided by laid down fiscal policies of the Federal Government. During the audit examination of the capital books of accounts and records maintained at the Ahmadu Bello University Teaching Hospital, Zaria, it was observed that the contract for the procurement, installation and commissioning of Stockert S5 Heart-Lung machine and two cooler units was awarded to a company in the sum of ₦48,850,085.00 (Forty-eight million, eight hundred and fifty thousand, eighty-five naira) in October, 2012. The completion period for this contract could not be ascertained as the letter of award was not produced for audit examination. However, the contractor was paid mobilization fee of ₦7,327,512.75 (Seven million, three hundred and twenty-seven thousand, five hundred and twelve naira, seventy-five kobo) and another sum of ₦39,080,068.00 (Thirty-nine million, eighty thousand, sixty-eight naira). Disturbingly,

this second payment was not covered by any payment voucher or supporting documents such as Interim Payment Certificate, Store Receipt Voucher, Invoice of Job Completion Certificate, in line with extant regulations and best practice.

As at the time of audit inspection in September, 2013, the contractor was yet to supply any of the equipment ordered despite the fact that he has been paid a total sum of ₦46,407,580.75 (Forty-six million, four hundred and seven thousand, five hundred and eighty naira, seventy-five kobo) representing 95% of the contract sum, leaving only the Withholding Tax, which is the remaining 5%.

Section 35(2) of the Procurement Act, 2007 provides that no further payments shall be made to a contractor who has been paid mobilization fee without an Interim Performance Certificate showing in quantity and percentages, the actual milestone attainment by the contractor. Furthermore, Section 3104(iii) of the Financial Regulations, states that "public officers who made payments to contractors for jobs not done shall be made to refund such money, be removed from their schedule and the matter referred to EFCC for prosecution".

Besides, a scrutiny of the register of projects/contracts approved by the Hospital Parastatal Tenders Board in 2012, showed that this contract was not among those deliberated on and approved by the Board, an indication that due process was not followed in the award of this contract.

The Chief Medical Director has been requested to:

(i) Justify the payment of the full contract sum to the contractor even at zero performance level.

(ii) Employ the services of EFCC and/or ICPC to recover the sum of ₦46,407,580.75 (Forty-six million, four hundred and seven thousand, five hundred and eighty naira, seventy-five kobo) from the contractor, as stipulated by Financial Regulation 3104 and forward the recovery particulars to my Office for verification. Otherwise, the Consultant who certify the job and the Director of Finance who made the payment should be held liable.

(iii) Ensure that the officers responsible for these irregularities are sanctioned in line with Financial Regulation 3014(iii) and details of the sanctions forwarded to my Office for my information.

(iv) Confirm that Due Process was followed in the award of this contract.

(b) The contract for the supply and installation of medical equipment for Department of Medicine (Medical Equipment Type "A") was awarded to a company on 21st October, 2012 in the sum of ₦14,612,640.00 (Fourteen million, six hundred and twelve thousand, six hundred and forty naira) with a completion period of 10 (Ten) weeks. On presentation of an APG dated 31st October, 2012 from an insurance company, the contractor was paid 15% mobilization fee amounting to ₦2,191,896.00 (Two million, one hundred and ninety-one thousand, eight hundred and ninety-six naira) vide PV No. 006 of 23rd November, 2012.

However, as at the time of audit inspection in September, 2013 the contractor was yet to supply any of the equipment requested for in this contract and the APG submitted for the payment of the mobilization fee had expired since January, 2013 as it had only 3 (Three) months life span.

Contrary to all expectations, due process was not adhered to as it was observed from the analysis of Tenders leading to the selection of contractors for this award that a company who has a track record of successful contract execution with the Hospital, quoted ₦7,920,000.00 (Seven million, nine hundred and twenty thousand naira) for this contract but was rejected. No official reason was given for rejecting this offer before awarding the contract to another company in the sum of ₦14,612,640.00 (Fourteen million, six hundred and twelve thousand, six hundred and forty naira), resulting in a colossal loss of ₦6,692,500.00 (Six million, six hundred and ninety-two thousand, five hundred naira) to Government.

The Chief Medical Director has been requested to:

(i) Explain why, contrary to extant regulations, the contract was not awarded to the company who quoted ₦7,920,000.00 (Seven million, nine hundred and twenty thousand naira) as the lowest, most responsive bidder in this contract.

(ii) Recover and refund to treasury, the ₦2,191,896.00 (Two million, one hundred and ninety-one thousand, eight hundred and ninety-six naira) paid out to the contractor as mobilization fee, furnishing recovery particulars for my verification.

(c) The contract for the supply and installation of medical equipment and training for cancer research at ABUTH was awarded to a company on 11th October, 2012 in the sum of ₦79,535,325.00 (Seventy-nine million, five hundred and thirty-five thousand, three hundred and twenty-five naira) with a completion period of 8 (Eight) weeks.

A perusal of the contract file, payment vouchers and other documents relating to this contract revealed that the contract was principally made up of two parts namely:

(i) Procurement of equipment in the sum of ₦39,098,825.00 (Thirty-nine million, ninety-eight thousand, eight hundred and twenty-five naira) which was paid for on PV No. 002 of 1st November, 2012.

(ii) Training of staff which was for ₦39,965,500.00 (Thirty-nine million, nine hundred and sixty-five thousand, five hundred naira) and paid on PV No. 007 of 18th December, 2012.

Further examination of the contract documents (BOQ) for the procurement of this medical equipment revealed some outrageous pricing and other unexplained content as follows:

(i) Item 3(a) was for the production and presentation of undisclosed quantity of posters for the training in the total sum of ₦4,000,000.00 (Four million naira); and

(ii) Item 3(b) provides for production and presentation of unknown quantity of handbills for ₦3,200,000.00 (Three million, two hundred thousand naira), a needless expenditure in this contract.

(iii) Part 2 of this contract was a provision in the BOQ for the training of 30 participants. However, the names of these trainees, training manuals/syllabus of the course content for this training, beneficiaries of disbursed funds etc, were not disclosed or made available for evaluation.

(iv) There was a contingency provision in the BOQ for the sum of ₦2,727,825.00 (Two million, seven hundred and twenty-seven thousand, eight hundred and twenty-five naira) under item 4 (M). However, there was no evidence of any contingent occurrence throughout the duration of the training nor was there any Management instruction authorizing the use of that provision for any other purpose, as required by extant regulations.

(v) Similarly, a perusal of invoice No. 11032 of 5th December, 2012 submitted by the contractor revealed that the sum of ₦1,362,884.00 (One million, three hundred and sixty-two thousand, eight hundred and eighty-four naira) out of the total contract amount was expended on undisclosed 'miscellaneous' activities.

Consequently, the Chief Medical Director was requested to:

(i) Show convincing proof that the posters and handbills were actually produced for the training, stating the quantities involved. Otherwise, recover and refund to treasury, a total sum of ₦7,200,000.00 (Seven million, two hundred thousand naira) furnishing recovery particulars for audit verification.

(ii) Confirm that the training actually took place and produce for audit scrutiny, the list of trainees, training manuals/syllabus, beneficiaries of disbursed funds and their acknowledgements.

(iii) Explain the contingent occurrence in the training programme and produce for audit scrutiny, the approval for the utilization of the contingency provision otherwise, recover and refund to treasury, the sum of ₦2,727,825.00 (Two million, seven hundred and twenty-seven thousand, eight hundred and twenty-five naira) provided in the BOQ for contingency.

(iv) Provide details of the 'miscellaneous activities' in the training component of the contract, otherwise, recover and refund to treasury, the sum of ₦1,362,884.00 (One million, three hundred and sixty-two thousand, eight hundred and eighty-four naira), furnishing recovery particulars for audit verification.

All the issues raised were communicated to the Chief Medical Director through my Audit Inspection Report Reference No. OAuGF/ P&PAD/ABUTH/08 dated 18th March, 2014. His response is still being awaited.

NATIONAL AGRICULTURAL EXTENSION AND RESEARCH LIAISON SERVICES (NAERLS) ZARIA

8.11 The National Agricultural Extension and Research Liaison Services (NAERLS) Zaria is one of the 18 Agricultural Research Institutes (NARIs) under the Federal Ministry of Agriculture and Water Resources. The Institute is responsible for development, collation, evaluation and dissemination of proven agricultural innovations and to research on extension methodologies and policy. The extension and research activities of the Institute take into account the long-term ecological, economic and social consequences of changes in rural life and linkages. NAERLS contributes to national development through technology transfer and adoption process research, extension publications, electronic media packages, and trainings.

However, in the course of achieving their set goals, the National Agricultural Extension and Research Liaison Services (NAERLS) Zaria is expected to be guided by laid down fiscal policies of the Federal Government.

During the audit examination of the accounting and other records maintained at the National Agricultural Extension and Research Liaison Services (NAERLS) Zaria, it was observed that the contract for the rehabilitation of the Radio/TV Studio Lot B was awarded to a company at a contract sum of ₦9,785,504.20 (Nine million, seven hundred and eighty five thousand, five hundred and four naira, twenty kobo) through a letter referenced NAERLS/ DP/13BUD/DC-02 and dated 27th September 2013 with a completion period of 12 (Twelve) weeks. The contract was later revised upwards from ₦9,785,504.20 (Nine million, seven hundred and eighty-five thousand, five hundred and four naira, twenty kobo) to ₦17,170,994.20 (Seventeen million, one hundred and seventy thousand, nine hundred and ninety-four naira, twenty kobo) without recourse to the Bureau to Public Procurement (BPP), as required by the Public Procurement Act, 2007.

It was noted that the project was actually a fresh construction as against the misleading impression conveyed on the contract documents and budgetary estimate that the project was for rehabilitation and renovation.

This is a contravention of Financial Regulation 417 which states that expenditure shall strictly be classified in accordance with estimate and Financial Regulation 2906 (ii) which states that payment for expenditure not provided for in the annual estimate shall not be accepted.

Audit physical inspection revealed a disparity between milestone achievements and payments because while the contract is about 80% completed, full payment had been made to the contractor, thereby contravening the provisions of Financial

Regulation 708 which forbids payment for services not rendered or items not supplied.

The Director General/CEO has been requested to:-

(i) Explain the deviation from rehabilitation and renovation as contended in budget to fresh construction as observed during the site visit.

(ii) Explain the rationale behind making full payment for an uncompleted project.

(iii) Recall the contractor to site for immediate completion of the project.

(iv) Produce the authority for the variation of the contract or recover the sum of ₦7,385,490.00 (Seven million, three hundred and eighty-five thousand, four hundred and ninety naira) being the value of the unauthorized variation and forward relevant details for audit verification.

(b) Further examinations of records of capital books of accounts of the institute in 2012 financial year revealed that about 4 (Four) different contracts were executed at a total contract sum of ₦64,552,421.22 (Sixty-four million, five hundred and fifty-two thousand, four hundred and twenty-one naira, twenty-two kobo) and fully paid for. The audit team observed that the expenditure on these projects and programmes were not appropriated for and therefore contravened the provisions of Financial Regulation 2906(ii) which states that payment not provided for in the annual estimate shall not be accepted.

The Director General/CEO has been requested to:-

(i) Give reasons for embarking on programmes and projects not appropriated for in the Annual Budget.

(ii) Produce evidence of due process in the award of these contracts otherwise, recover and refund to treasury, the sum of ₦64,552,421.22 (Sixty-four million, five hundred and fifty-two thousand, four hundred and twenty-one naira, twenty-two kobo), furnishing recovery particulars for verification.

(c) A total sum of ₦27,900,000.00 (Twenty seven million, nine hundred thousand naira) was paid to 2 (Two) contractors for the execution of outreach programmes vide payment voucher No. 06 of 17th June, 2013 for ₦16,200,000.00 (Sixteen million, two hundred thousand naira) and payment voucher No. 09 of 17th June 2013 for ₦11,700,000.00 (Eleven million, seven hundred thousand naira) respectively. The project files were not made available for audit examination. It was therefore difficult to ascertain the exact nature of the programmes executed.

The Director General/CEO has been requested to produce the project file and other relevant documents relating to this payments for audit examination, failing which the sum of ₦27,900,000.00 (Twenty seven million, nine hundred thousand naira) should be refunded to Government, furnishing recovery particulars for my verification.

(d) The contract for the rehabilitation of 4 (Four) adopted village centres was initially awarded to a company at a contract sum of ₦6,458,824.00 (Six million, four hundred and fifty-eight thousand, eight hundred and twenty-four naira) through letter reference number NAERLS/13BUD/OC-05 dated 27th September, 2012. It was later revised upwards to ₦20,915,860.50 (Twenty million, nine hundred and fifteen thousand, eight hundred and sixty naira, fifty kobo) without following laid down procedures.

Out of the total revised contract sum, ₦18,824,517.45 (Eighteen million, eight hundred and twenty-four thousand, five hundred and seventeen naira, forty-five kobo) was paid to the contractor vide two payment vouchers No. 29 of 5/11/2013 and PV No. 48 of 10/12/2013.

This expenditure had no budgetary provision in the annual estimate of the office, a clear-cut contravention of Financial Regulation 2906(ii) which states that payment not provided for in the annual estimate shall not be accepted.

The Director-General/CEO has been requested to justify this apparently unauthorized variation of contract, failing which the variation differential of ₦14,457,036.50 (Fourteen million, four hundred and fifty-seven thousand, thirty-six naira, fifty kobo) should be recovered from the contractor and the officer who authorize the payment, furnishing recovery particulars for my verification.

All these issues were communicated to the Executive Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/ NAERLS/02 dated 22nd May, 2014. His response is still being awaited.

SECTION 9

PERIODIC CHECKS OF STATUTORY BODIES

PERIODIC CHECKS OF STATUTORY BODIES

NATIONAL HORTICULTURAL RESEARCH INSTITUTE

9.01 At the National Horticultural Research Institute, Ibadan, research funds totalling ₦19,086,780.73 (Nineteen million, eighty-six thousand, seven hundred and eighty naira seventy-three kobo) released to the Institute for specific research objectives as stated in the budget and release warrants were utilized for purposes either unrelated or not provided for in the budget. This represents misapplication of funds and a defeat of the budget objective.

The Executive-Director was requested to justify this flagrant budgetary abuse and to henceforth adhere strictly to budget provisions to achieve set goals and objectives. His reaction is still being expected.

(b) Twelve (12) payments totalling ₦19,655,200.00 (Nineteen million, six hundred and fifty-five thousand, two hundred naira) meant for a group of individuals were paid into an individual account for subsequent cash disbursement to the ultimate end beneficiaries. This is a violation of the e-payment policy. There was no evidence of receipt by the stated beneficiaries whose names were not provided in some instances.

The Executive-Director was requested to provide evidence of receipt of the above sum by the purported beneficiaries for audit verification. His reaction is still being awaited.

(c) Forty-two (42) payment vouchers totalling ₦15,708,733.00 (Fifteen million, seven hundred and eight thousand, seven hundred and thirty-three naira) relating to Overhead expenses were wrongly charged to the Personnel Cost allocation. This act of misapplication of funds violates the provision of Financial Regulation 417 which states that “expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to vote shall be disallowed”.

The Executive Director was requested to justify the rationale behind such flagrant violation of laid down procedure. His response is being awaited.

NIGERIAN SOVEREIGN INVESTMENT AUTHORITY

9.02 At the Nigerian Sovereign Investment Authority, Maitama, Abuja, Withholding Taxes totalling ₦3,790,400.00 (Three million, seven hundred and ninety thousand, four hundred naira and seventy-three kobo) were deliberately omitted from payments made to 5 (five) foreign contractors between 2012 and 2013. This amount should be recovered from the contractors, in addition, penalty for failure to withhold or remit

WHT at the rate of 200%, a specified by FIRS Information Circular No. 9502 of 20th February, 1998 amounting to ₦7,580,801.40 (Seven million, five hundred and eighty thousand, eight hundred and one naira, forty kobo) should be imposed on the Authority.

The Managing Director has therefore been requested to remit the sum thereto and the relevant penalties amounting to ₦11,371,202.19 (Eleven million, three hundred and seventy-one thousand, two hundred and two naira, nineteen kobo) to the relevant tax authority without further delay.

(b) The sum of ₦50,000,000.00 (Fifty million naira) was paid as Directors fees to Board members during the year under review. The criteria used by the authority in arriving at the sum of ₦50,000,000.00 (Fifty million naira) as Directors fees to Board members was not explained. The Managing Director referred to Section 27(i) of the NSIA Act which provides that "Members of the Board shall be paid such reasonable remuneration and cost allowances for their service as directors and attendance at meetings of the Board or its Committees, as the Compensation Committee may from time to time determine consistent with best practice and the mission of the Authority to grow the Federation's resources". However, I am not comfortable with the Authority's prudence in the management of funds, in paying such huge sums as fees to non-Executive Directors.

The Managing Director has been requested to justify the payment of ₦50,000,000.00 (Fifty million naira) as Directors fees to Board members during the year under review.

(c) The sum of ₦5,301,298.68 (Five million, three hundred and one thousand, two hundred and ninety-eight naira, sixty-eight kobo) Withholding tax was not deducted from payments to local contractors during the year under review. This amount should be recovered and remitted to the relevant tax authority, together with the penalty for failure to withhold or remit WHT at the rate of 200% amounting to ₦10,602,597.36 (Ten million, six hundred and two thousand, five hundred and ninety-seven naira, thirty-six kobo).

The Managing Director has been requested to remit the Withholding tax and penalty amounting to ₦15,903,896.10 (Fifteen million, nine hundred and three thousand, eight hundred and ninety-six naira, ten kobo) to the relevant tax authority without further delay

FEDERAL MEDICAL CENTRE, BIDA

9.03 At the Federal Medical Centre, Bida, it was observed that:

(a) The Personnel cost budget submitted by the Centre to the Budget Office for the year 2012 was over-bloated. While a total sum of ₦2,167,380,928.39 (Two billion, one hundred and sixty-seven million, three hundred and eight thousand, nine hundred and twenty-eight naira, thirty-nine kobo) was released to the Centre under

Personnel cost for the year, only the amount of ₦1,792,115,536.55 (One billion, seven hundred and ninety-two million, one hundred and fifteen thousand, five hundred and thirty-six naira, fifty-five kobo) was spent on actual salary and related expenses; thereby leaving the sum of ₦375,265,391.84 (Three hundred and seventy-five million, two hundred and sixty-five thousand, three hundred and ninety-one naira, eighty-four kobo) which was spent on unrelated salary expenses. The wide variance between actual personnel need and budgetary release is a clear indication of exaggerated fund requirement.

The Medical Director has been requested to explain the misclassification of ₦375,265,391.84 (Three hundred and seventy-five million, two hundred and sixty-five thousand, three hundred and ninety-one naira, eighty-four kobo) for purposes other than what the fund was meant.

(b) In addition to the Personnel cost allocation misapplied, an additional sum of ₦51,371,483.78 (Fifty-one million, three hundred and seventy-one thousand, four hundred and eighty-three naira, seventy-eight kobo) was also observed to have been misapplied from the Centre's other funds as follows:-

			₦
(i)	NHIS Account	-	45,811,793.78
(ii)	Indigent Patients' Account	-	1,189,490.00
(iii)	Unified Pension and Gratuity Account		4,370,200.00
	TOTAL	**=**	**₦51,371,483.78**

This misapplication violates the Approved Estimates and provision of Financial Regulation 417 which stipulates that "expenditure shall strictly be classified in accordance with the Estimates, and vote must be applied only to the purpose for which it is provided".

The Medical Director has been requested to also explain the misapplication of the additional sum of ₦51,371,483.78 (Fifty-one million, three hundred and seventy-one thousand, four hundred and eighty-three naira, seventy-eight kobo).

(c) The Medical Director of the Centre exceeded his approval limit of "less than ₦2.5 million" for supply of goods and services as stated in the Secretary to the Government of the Federation's Circular No. SGF/OP/1/S.3/VIII/57 of 11th March, 2009, in the contracts for cleaning services, laundry services and environmental sanitation. This practice negates the principle of transparency and it is a serious contravention of extant rules and regulations in the public service.

The Medical Director has been requested to explain the reason(s) for approving contracts above his approval limit.

(d) It was severally observed that staff were granted cash advances in excess of ₦200,000.00 (Two hundred thousand naira) limit allowed by regulations for procurement of store items and services, totaling ₦12,931,322.00 (Twelve million, nine hundred and thirty-one thousand, three hundred and twenty-two naira).

Furthermore, members of staff were granted additional advances without retiring the previous ones as required by extant regulations which discourage the accumulation of public funds in the hands of staff members.

The Medical Director has been requested to explain this anomaly.

(e) Amounts totaling ₦15,173,425.00 (Fifteen million, one hundred and seventy-three thousand, four hundred and twenty-five naira) were advanced to a member of staff, a Cashier in the Centre, between 8th March and 30th November, 2012, to carry out renovation of burnt IHVN building project instead of awarding contract for it. The implication of this is that:-

(i) It led to loss of government legitimate revenue as a result of non-charging of taxes (Withholding Tax and Value Added Tax) on the payments.

(ii) It turned the staff into an emergency contractor;

(iii) It violated extant regulations which prohibit granting of advances in excess ₦200,000.00 for procurement of goods and services; and

(iv) All the advances were paid into the staff's private account which disbursement was managed by him and for which the Centre did not have access to.

It is worrisome that as at the time of this audit in July/August, 2013, many of the advances were yet to be retired.

The Medical Director has been requested to explain this anomaly.

(f) A total sum of ₦19,793,442.35 (Nineteen million, seven hundred and ninety-three thousand, four hundred and forty-two naira, thirty-five kobo) was not accounted for by the Centre. This amount comprises of twenty-eight (28) payment vouchers on five accounts which were not produced for audit. The accounts involved are personnel account ₦5,439,975.49 (Five million, four hundred and thirty-nine thousand, nine hundred and seventy-five naira, forty-nine kobo); Overhead Account ₦81,226.00 (Eighty-one thousand, two hundred and twenty-six naira); NHIS account ₦8,587,566.58 (Eight million, five hundred and eighty-seven thousand, five hundred and sixty-six naira, fifty-eight kobo); HSRF account ₦1,391,706.15 (One million, three hundred and ninety-one thousand, seven hundred and six naira, fifteen kobo) and EDRF account ₦3,601,715.42 (Three million, six hundred and one thousand, seven hundred and fifteen naira, forty-two kobo). It is therefore difficult to accept the expenditures on these payment vouchers as legitimate charges against public funds.

The Medical Director has been requested to account for the funds and produce all the payment vouchers for my scrutiny.

(g) Payments for international trainings totaling ₦12,088,478.00 (Twelve million, eighty-eight thousand, four hundred and seventy-eight naira) made to some staff of the Centre, were not backed by sufficient documents required to authenticate that the trainings were actually attended. Some of the documents required as

attachments to the payment vouchers are invitation letters, course flyers etc, while certificates of attendance and relevant receipts, among others are expected to be attached to the retirement vouchers, but none of these was seen or produced.

The Medical Director has been requested to produce relevant authorities, approvals and supporting documents for the foreign trips.

(h) During the period under review, Federal Government was denied its legitimate revenue amounting to ₦1,567,077.00 (One million, five hundred and sixty-seven thousand, seventy-seven naira) through negligence of staff of the Centre by not deducting Withholding Tax (WHT) and Value Added Tax (VAT) of ₦783,538.50 (Seven hundred and eighty-three thousand, five hundred and thirty-eight naira, fifty kobo) each from contracts awarded by the Centre before payments were made to the contractors.

The Medical Director has been requested to recover the money from the contractors and remit same to the appropriate tax authorities.

(i) Payments totalling ₦226,307,212.52 (Two hundred and twenty-six million, three hundred and seven thousand, two hundred and twelve naira, fifty-two kobo) were made on contracts for training programmes in the Centre. However, the following irregularities were observed on the payments:

(i) There is no proof that due process was followed in the award of the contracts. Evidence of advertisement in the Newspapers in respect of the contracts (where applicable), use of open competitive bidding and approval by the Centre's Tenders Board before the award of the various contract, etc, were not produced.

(ii) There is no adequate evidence that the training programmes were attended by the participants, like certificates of attendance, post training reports, etc.

(iii) Withholding Tax (WHT) of ₦14,248,246.25 (Fourteen million, two hundred and forty-eight thousand, two hundred and forty-six naira, twenty-five kobo) and Value Added Tax (VAT) of ₦11,315,360.62 (Eleven million, three and fifteen thousand, three hundred and sixty naira, sixty-two kobo) all totaling ₦25,563,606.87 (Twenty-five million, five hundred and sixty-three thousand, six hundred and six naira, eighty-seven kobo), were not deducted from the payments for the various training programmes.

The Medical Director has been requested to explain these irregularities.

NATIONAL EYE CENTRE, KADUNA

9.04 At the National Eye Centre, Kaduna, it was observed from sample examination of paid vouchers that Withholding taxes amounting to ₦6,722,900.00 (Six million, seven hundred and twenty-two thousand, nine hundred naira) were

under-deducted in the Centre during the period under review. This is contrary to Treasury Circular Ref. No. TRY/A1&B1/2009 OAGF/CAD/026/V/12 dated 19th January 2009, which states among others that:-

(i) Failure to correctly deduct WHT and VAT from payment vouchers raised on contract executed; and

(ii) Illegal retention of WHT and VAT remittances where deductions have been duly made; shall be regarded as gross misconduct and will be treated with commensurate disciplinary measures.

The Chief Medical Director has been requested to explain his violation of the provisions of the above quoted circular.

(b) Withholding and Value Added Taxes amounting to ₦6,730,484.85 (Six million, seven hundred and thirty thousand, four hundred and eighty-four naira, eighty-five kobo) deducted from various Capital projects were not remitted to the relevant tax authority, contrary to the provisions of Financial Regulation 234 which states that:-

(i) "It is mandatory for Accounting officers to ensure full compliance with dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittances of same"; and

(ii) "Accounting officer/Sub-Accounting officer who fails to provide for and remit VAT and WHT due on vatable supplies and services shall be sanctioned under the applicable VAT act.

The Chief Medical Director has been requested to remit the full sum of ₦6,730,484.85 (Six million, seven hundred and thirty thousand, four hundred and eighty-four naira, eighty-five kobo) to the relevant tax authority without further delay.

(c) The sum of ₦112,443,266.06 (One hundred and twelve million, four hundred and forty-three thousand, two hundred and sixty-six naira, six kobo) which represent part of the Personnel fund could not be accounted for, as the money was used for purposes that were not Personnel related, contrary to the provisions of Financial Regulation 417 which states that "expenditure shall strictly be classified in accordance with the Estimate, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

This money should have been part of the end of year balance that should have been paid back to the Consolidated Revenue Fund.

The Chief Medical Director has been requested to explain the misapplication of the sum of ₦112,443,266.06 (One hundred and twelve million, four hundred and forty-three thousand, two hundred and sixty-six naira, six kobo).

(d) The sum of ₦13,481,000.00 (Thirteen million, four hundred and eighty-one thousand naira) was observed to have been paid as sitting allowances to the Management and other staff of the Centre while performing their official duties. The payment of sitting allowance to staff of the Centre could not be justified considering the fact that the staff are employees of government that were already on payroll. Sitting allowance is paid only to Board members of Parastatal and Agencies as stated in Circular Ref. No. SWC/5/04/S.310/1 dated 18th January, 2007 on allowances payable to Board of Statutory Corporation and Government owned Parastatals and Companies.

The Chief Medical Director has been requested to explain the propriety of paying sitting allowances to regular staff members of the Centre.

(e) The sum of ₦7,000,000.00 (Seven million naira) purported to be salary advance meant for some officers, was transferred from Revolving Account (Revenue Account) and paid into a staff's personal account in commercial bank in Kaduna, contrary to the provision of Financial Regulation 713 which states that "Personal money shall in no circumstances be paid into Government bank account, nor shall any public money be paid into a private bank account. An officer who pays public money into a private account is deemed to have done so with fraudulent intention.

The Medical Director has been requested to explain this impropriety.

(f) The sum of ₦21,000,000.00 (Twenty-one million naira) was paid from the Personnel cost vote as tax liability in respect of statutory tax audit of years 2004, 2005 and 2006 for PAYE and WHT to Kaduna State Board of Internal Revenue, by the Centre.

These were tax liabilities that accumulated over the years and should have been remitted. Management should have either recovered the money from staff or recover the money from the appropriate sub-head.

The Chief Medical Director has been requested to provide explanations for this irregular payment.

FEDERAL MEDICAL CENTRE, OWO, ONDO STATE

9.05 At the Federal Medical Centre, Owo, Ondo State, the following observations were made:

(a) A total sum of ₦302,584,680.00 (Three hundred and two million, five hundred and eighty-four thousand, six hundred and eighty naira) appropriated for Personnel cost was used for Overhead expenditures. This shows that the Centre over-bloated their Personnel budget in 2011 and 2012 with ₦302,584,680.00 (Three hundred and two million, five hundred and eighty-four thousand, six hundred and eighty naira). This amount ought to have been returned to treasury or properly vired to other sub-heads. There was no evidence of the approval of the National Assembly, Minister of

Finance and Accountant-General for virement; thereby negating the provision of Financial Regulation 309.

The Chief Medical Director's explanation for this impropriety is still being awaited.

(b) Two (2) payment vouchers with a total sum of ₦4,219,892.34 (Four million, two hundred and nineteen thousand, eight hundred and ninety-two naira, thirty-four kobo) were raised to pay a member of staff without adequate explanations of the details and breakdown of the expenditure. There was no attached demand letter or note emanating from the beneficiary. This is in contravention of Financial Regulation 603(i) which provides that all vouchers should contain full particulars of each service such as dates, numbers, quantities, distance etc and will invariably be supported by relevant documents such as LPO, invoices, special letter of authority, time sheets, etc. In the absence of those basic evidences, the expenditures cannot be accepted as legitimate charge against public fund.

The Chief Medical Director has been requested to furnish full details of this payment. His response is being awaited.

VETERINARY COUNCIL OF NIGERIA (VCN)

9.06 At the Veterinary Council of Nigeria (VCN), it was observed that:

(a) The President and the Registrar/Chief Executive of the Council embarked on overseas trip to Paris, France in May, 2012 to attend the 80th General Session of the World Assembly of Delegates of the OIE, without proper approval. This is contrary to Public Service Rules 120102 which states that all overseas duty tours by all public servants shall be subject to approval of the Head of the Civil Service of the Federation on the recommendation of the Permanent Secretary of the Supervising Ministry.

The Registrar/Chief Executive of the Council has been requested to furnish the authority for the foreign trips, failing which, the officer that authorized the expenditure should refund the total sum of ₦2,384,600.00 (Two million, three hundred and eighty-four thousand, six hundred naira).

(b) A staff of the Council was paid the sum of ₦21,414,492.00 (Twenty-one million, four hundred and fourteen thousand, four hundred and ninety-two naira) through payment voucher number 039/2012 of 5th December, 2012. The payment was said to be for the 2nd meeting of congregation of Colleges of Veterinary Surgeons of Nigeria, held on 13th December, 2012. Detailed examination of the expenditure and attached documents revealed the following observations summarized in the table below:-

Description	Amount collected ₦	Amount accounted for ₦	Unaccounted Amount ₦
DTA & Transport for 280 People	18,242,720.00	7,968,350.00	10,274,370.00
Tea break/lunch for 350 People	1,225,000.00	1,225,000.00	NIL
Contingency	1,946,772.00	NIL	1,946,772.00
TOTAL	**₦21,414,492.00**	**₦9,193,350.00**	**₦12,221,142.00**

(i) Provision was made for Duty Tour and Transport Allowance for 280 participants in the total sum of ₦18,242,720.00 (Eighteen million, two hundred and forty-two thousand, seven hundred and twenty naira) but only the sum of ₦7,968,350.00 (Seven million, nine hundred and sixty-eight thousand, three hundred and fifty naira) was paid out and acknowledged by 119 participants. Consequently, the unspent balance of ₦10,274,370.00 (Ten million, two hundred and seventy-four thousand, three hundred and seventy naira) is yet to be accounted for.

(ii) The total sum of ₦1,946,772.00 (One million, nine hundred and forty-six thousand, seven hundred and seventy-two naira) that was set aside for contingencies was not spent as there was no document presented to the audit team to substantiate its utilization.

(iii) The above issues were duly raised with the responsible officer and the Registrar/Chief Executive but they could not provide a cogent response.

(iv) Consequently, the total sum of ₦12,221,142.00 (i.e. ₦10,274,370.00 and ₦1,946,772.00) was not accounted for.

The Registrar/Chief Executive has been requested to refund the sum of ₦12,221,142.00 (Twelve million, two hundred and twenty-one thousand, one hundred and forty-two naira) to the Council and forward evidence of refund for audit verification.

(c) Various payments in respect of Duty Tour Allowances, Transport expenses, repairs of office equipments, advertisements etc, totaling ₦58,185,224.11 (Fifty-eight million, one hundred and eighty-five thousand, two hundred and twenty-four naira, eleven kobo) which were due to different beneficiaries were all credited to the personal account of a member of staff in a commercial bank. This is contrary to Circular Ref. No. TRY/AB&BB/2008/OAGF/CAD/026/VOL.II/465 of 22nd October, 2008 on e-payment policy which states that payments to beneficiaries must be credited to their individual bank accounts directly. It is difficult to accept the expenditures as legitimate charges against public funds since there was no evidence of further disbursement to the beneficiaries.

The Registrar/Chief Executive has been requested to explain the flagrant violation of the e-payment policy of government and furnish evidence of further disbursement of the total amount of ₦58,185,224.11 (Fifty-eight million, one hundred and eighty-five thousand, two hundred and twenty-four naira, eleven kobo) to the named beneficiaries, failing which, the entire amount should be refunded to chest by the officer and evidence of refund forwarded to me for verification.

NATIONAL BOARD FOR TECHNICAL EDUCATION, KADUNA

9.07 At the National Board for Technical Education, Kaduna:

(a) The statutory deductions of Withholding Tax (WHT) and Value Added Tax (VAT) were wrongly calculated to the tune of ₦2,152,076.58 (Two million, one hundred and fifty-two thousand, seventy-six naira, fifty-eight kobo). It was observed that WHT was borne by the Board (NBTE) instead of the engaged contractors as suppliers' quotations always include 5% WHT and 5% VAT.

The Executive Secretary has been requested to explain this anomaly.

(b) Cash advances totaling ₦119,126,223.00 (One hundred and nineteen million, one hundred and twenty-six thousand, two hundred and twenty-three naira), granted to members of staff of the Board between January and December, 2012 remained outstanding as at the time of audit inspection in August, 2013.

The Executive Secretary has been requested to produce evidence of retirement of the cash advances otherwise the amount should be recovered enbloc from the staff concerned.

(c) A loan of ₦4,570,622.00 (Four million, five hundred and seventy thousand, six hundred and twenty-two naira) granted to ex-staff of the Board since year 2010 was still outstanding as at 31st December, 2012.

The Executive Secretary has been requested to explain why the loan has not been recovered.

HUSSAINI ADAMU FEDERAL POLYTECHNIC, KAZAURE

9.08 During the examination of the accounting records maintained at the Hussaini Adamu Federal Polytechnic, Kazaure, it was observed that the sum of ₦37,008,300.00 (Thirty-seven million, eight thousand, three hundred naira) was diverted from the Personnel Costs vote for payment of security and cleaning services and conference/training which were supposed to be paid from the Overhead Costs votes.

This amount should have been part of the end of year balance that would have been remitted to Consolidated Revenue Fund as un-utilized Personnel cost allocation. Moreover, this is contrary to Financial Regulation 417 which states that "expenditure shall strictly be classified in accordance with the Estimate, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

The Rector has been requested to explain the misclassification of the sum of ₦37,008,300.00 (Thirty-seven million, eight thousand, three hundred naira).

NATIONAL BIO-TECHNOLOGY DEVELOPMENT AGENCY, ABUJA

9.09 At the National Bio-Technology Development Agency, Abuja, it was observed that the submission of the Agency's yearly audited accounts had fallen in arrears for 2010, 2011 and 2012 financial years. This is a contravention of the provisions of Section 85, Sub-section 2 and 3b of the Constitution of the Federal Republic of Nigeria that requires all Federal Government Parastatals to forward copies of their yearly audited accounts to the Auditor-General for vetting and comment.

The Director-General has been requested to submit seven (7) copies of the relevant years audited accounts with the Management Letters for my statutory comments.

(b) The Agency did not maintain a comprehensive Fixed Asset Register/Ledger to record its existing and currently acquired assets. The importance of a Fixed Asset Register/Ledger constantly up-dated to reflect the present position of assets possessed and acquired by the Agency cannot be over-emphasized. Without the maintenance of the Register/Ledger, proper monitoring and controlling of assets is jeopardized and a complete inventory may not be ensured.

Further verification also confirmed non-compliance with the provisions of Financial Regulations 2216 and 2217 regarding the maintenance of Inventory records and assets Identification marks on the fixed assets. Some of the assets were not numbered and Inventory cards/Boards were not displayed by the Agency as required by the above provisions.

The Director General has been requested to prepare a comprehensive Fixed Asset Register to capture all the fixed assets owed by the Agency.

(c) Amounts totaling ₦17,700,000.00 (Seventeen million, seven hundred thousand naira) granted as imprests for the smooth running of seven (7) Bio-Resource Centres and two(2) Zonal Centres were paid into the private accounts of the Heads of the Centres, contrary to the provisions of Financial Regulation 1009 which stipulates that "Where an imprest is granted, the imprest holder must open a bank account in his official designation, unless authority is given to the contrary by the Accountant-General". Furthermore, the retirement particulars were not made available for my scrutiny, contrary to the provisions of Financial Regulation 1013

which provides that the "imprest holder's account is subject to inspection by the Accountant-General and the Auditor-General".

The Director-General has been requested to produce the retirement records of each of the officers, including the imprest cash books for audit examination.

(d) The sum of ₦45,344,000.00 (Forty-five million, three hundred and forty-four thousand naira) was disbursed to the Agency's Zonal and Bio-Resources Centres for the period under review. The imprest retirement particulars were however not made available to the audit team contrary to the provision of Financial Regulation 1013 which authorizes audit checks and examination to ascertain if the sum disbursed was spent in the interest of the public. The amounts are still outstanding against the affected imprest holders.

The Director-General has been requested to produce details of the retirement of the imprests and the bank statements warehousing the money.

NIGERIA EXPORT PROCESSING ZONES AUTHORITY

9.10 At the Nigeria Export Processing Zone Authority, it was observed that the sum of ₦25,105,257.22 (Twenty-five million, one hundred and five thousand, two hundred and fifty-seven naira, twenty-two kobo) which represent part of the Personnel cost could not be accounted for. This money should have been part of the end of year balance that would have been remitted to the Consolidated Revenue Fund.

The Managing Director has been requested to account for the sum of ₦25,105,257.22 (Twenty-five million, one hundred and five thousand, two hundred and fifty-seven naira, twenty-two kobo).

(b) There was financial interference in the finances of the Authority amounting to ₦17,649,017.00 (Seventeen million, six hundred and forty-nine thousand, seven naira) by the Federal Ministry of Trade and Investment. The expenses involved include international air ticket and estacode for the Honourable Minister and a host of Ministry officials, media coverage and budget monitoring expenses. This is contrary to the provision of a Circular Ref. No. SGF/OPL1/S.3/04/142 of 2nd August, 1999 which forbids the supervising Ministry from interfering in the financial affairs of the Parastatals, Commissions and Agencies under its supervision. Financial interference would rob the Authority of the much needed funds for its operations.

The Managing Director's comment is being awaited.

(c) Overseas/Local training trips made by staff of the Authority in the sum of ₦14,079,942.00 (Fourteen million, seventy-nine thousand, nine hundred and forty-two naira) could not be authenticated because information like communication from the course organizers, evidence of payment of course fees, travelling documents and so on were not made available.

The Managing Director has been requested to account for the funds and produce relevant supporting documents.

(d) From sampled paid vouchers, it was observed that the sum of ₦40,097,310.00 (Forty million, ninety-seven thousand, three hundred and ten naira) was purportedly spent on workshops, conferences and seminars without evidence of attendance attached to the payment vouchers for audit confirmation. It is either the staff concerned did not attend the courses for which they collected the money or did not submit evidence of attendance to the Accounts Department when they returned from the workshops, etc.

The Managing Director has been requested to provide explanation for this anomaly and irregular payment.

(e) It was observed through payment advise CFTZ/01/01/2012 dated 15th October, 2012, that the sum of $12,578.00 (Twelve thousand, five hundred and seventy-eight dollars) was withdrawn from the Authority's Dollar Account in line with CBN's directives as to the maximum Dollar amount to be kept by the Authority. Surprisingly, the said amount was paid into a staff's personal account on 15th October, 2012. However, when confronted with the non-compliance with the relevant regulations, Management's response was vague and unreasonable. This is contrary to the provision of Financial Regulation 713 which states that "personal money shall in no circumstances be paid into a government bank account, nor shall any public money be paid into a private bank account. An officer who pays public money into a private account is deemed to have done so with fraudulent intention".

The Managing Director has been requested to provide justification for paying government money into a private account.

FEDERAL COLLEGE OF EDUCATION, OSIELE, ABEOKUTA

9.11 At the Federal College of Education, Osiele, Abeokuta, it was observed during the review of the College's Personnel account that sums of ₦20,000,000.00 (Twenty million naira) and ₦30,000,000.00 (Thirty million naira) were transferred on 7/6/2012 and 27/1/2011 respectively from the College Personnel Account to its Domestic Account, contrary to extant rule which says that "Funds appropriated for staff salary should not be used for another purpose".

The Provost has been requested to:

(i) Provide explanation for transferring dedicated salary funds to Overhead account contrary to extant regulation.

(ii) Furnish evidence of judicious utilization of the total sum of ₦50,000,000.00 (Fifty million naira) transferred from Personnel account.

(iii) Ensure strict compliance with Federal Government Financial Rules and Regulations in the disbursement of public funds.

(b) A total sum of ₦2,983,500.00 (Two million, nine hundred and eighty-three thousand, five hundred naira) were paid as donations, contributions, sponsorship and support of program organized by student bodies, academic and non-academic associations. It was however, noted that none of the associations acknowledged receipt of the Fund for sponsorship or for support of their programs.

The absence of acknowledgements of the acclaimed financial assistance by the organizations made it difficult to ascertain the genuineness of the disbursements.

The Provost has been requested to provide evidence of acknowledgement of funds released to the respective beneficiaries, otherwise the total amount should be recovered from all the signatories to the disbursements.

(c) Amounts totaling ₦7,319,800.00 (Seven million, three hundred and nineteen thousand, eight hundred naira) were paid as sitting allowances to members of staff in various committee meetings held during the official hours. The Management of the College said it based its decision on Federal Circular Ref. No. SWC/S/04/S.310/105 dated 10th June, 2010. However, contrary to this assertion, the acclaimed federal government circular only provides for payment of sitting allowances to part-time members of Government Committees, Boards of Federal Agencies, Statutory Corporations and Government owned companies and for a maximum meeting of 8 times and not to staff of the Agency for meetings held during their normal official hours.

The Provost has been requested to provide the authority that qualified and included the College's staff as part-time members of Government Committees as contained in the same Federal Circular Ref. No. SWC/S/04/S.310/105 dated 10th June, 2010.

(d) Store items valued at ₦14,781,400.71 (Fourteen million, seven hundred and eighty-one thousand, four hundred naira, seventy-one kobo) purported to have been purchased were discovered not taken on charge in the store. There was no Store Receipt Voucher (SRV) raised for the items purchased to indicate that they were actually supplied to the store, contrary to Financial Regulation 2206. Neither the said items could be produced for physical verification nor the Store Issue Voucher to confirm the distribution, if any.

The Provost has been requested to:-

(i) Make available evidence that the store items purchased/supplied were received by the Store Unit and evidence of dispatch or distribution to different Departments if any; otherwise the total sum of ₦14,781,400.71 (Fourteen million, seven hundred and eighty-one thousand, four hundred naira, seventy-one kobo) disbursed should be recovered from the suppliers and their collaborating store officials.

(ii) Immediately commence the use of Store Receipt Vouchers to cover all items of stores purchased, as prescribed by the Financial Regulation 2402.

(e) The sum of ₦5,600,000.00 (Five million, six hundred thousand naira) was expended on staff trip for conferences holding in UK from 4/12/11 to 10/12/11 and also Dubai by Council members of the College. No documentary evidence was presented to confirm that these trips were actually undertaken.

The Provost has therefore been requested to furnish me with evidence that all the beneficiaries embarked on the official trip; otherwise the total amount should be recovered and recovery particulars made available for audit verification.

(f) An amount of ₦1,500,000.00 (One million, five hundred thousand naira) was advanced to an officer in June, 2011 to cover unforeseen expenses that could arise in the absence of the principal officers of the College. The transaction was not recorded in the Advance Ledger and there was no evidence that the advance has been retired.

The Provost has been requested to produce evidence of judicious utilization of the total amount or refund (if any), for verification, otherwise the amount should be recovered from the payee and particulars of recovery forwarded for audit verification.

UNIVERSITY OF IBADAN

9.12 At the University of Ibadan, Bank Reconciliation Statements prepared by the University and the Post Graduates School for the year 2012 revealed that a total sum of ₦1,363,951,850.37 (One billion, three hundred and sixty-three million, nine hundred and fifty-one thousand, eight hundred and fifty naira, thirty-seven kobo) was paid from the bank account without any authorization. This is referred to as unidentified debit in the Bank Reconciliation Statement. Such debit without appropriate authorization and backing payment voucher could be regarded as funds converted for unauthorized uses and consequently be regarded as loss of Government fund.

The Vice Chancellor of the University has been requested to investigate the situation and recover all unidentified debits in the bank account. Evidence of recovery should be forwarded for verification.

(b) Similarly, the sum of ₦1,344,250.00 (One million, three hundred and forty-four thousand, two hundred and fifty naira) was recorded in the bank reconciliation statement as un-credited lodgement which simply means that the fund was claimed to have been deposited in the bank and not credited to the relevant University's bank account throughout the year under review. It could be concluded that such fund was either taken across the counter or was only claimed to have been taken to bank when it was not. The officer who lodged the deposit and the bank officials who collected the money should have been questioned to uncover the mystery behind the un-credited sum. Evidence of such action was not provided on request.

The Vice-Chancellor has been requested to constitute an investigation panel to expeditiously clear these outstanding items and inform me for verification.

(c) In addition, it was noted from the Bank Reconciliation Statement that the total sum of ₦1,038,910.85 (One million, thirty-eight thousand, nine hundred and ten naira, eighty-five kobo) had accumulated as debit in the cash book not in the Bank Statement. This could be cash receipts not accounted for. Urgent steps should have been taken to investigate the debits for expeditious clearance instead of featuring them in the Bank Reconciliation Statements unchecked.

The University's management has been requested to investigate, take appropriate action and prevent future occurrence.

(d) The sum of ₦3,663,588.96 (Three million, six hundred and sixty-three thousand, five hundred and eighty-eight naira, ninety-six kobo) was debited twice in the Recurrent Bank Account of the University, as shown in the Bank Reconciliation Statements. Double debits when it occurs, will negatively affect the bank account balance for the period, and also result to loss of Government fund.

The Vice Chancellor has been requested to identify the beneficiaries of the payments and recover the overpayment. His reply is being awaited.

(e) Audit scrutiny of payments made to a contractor for the supply and installation of Ring Main Unit revealed that the sum of ₦26,860,048.28 (Twenty-six million, eight hundred and sixty thousand, forty-eight naira, twenty-eight kobo) was overpaid to the contractor as follows:

Initial award sum was ₦40,705,665.00 (Forty million, seven hundred and five thousand, six hundred and sixty-five naira) and additional works was in the sum of ₦178,539,350.00 (One hundred and seventy-eight million, five hundred and thirty-nine thousand, three hundred and fifty naira), giving a total contract sum of ₦219,245,015.00 (Two hundred and nineteen million, two hundred and forty-five thousand, fifteen naira). However, the total payment made to the contractor was ₦235,157,487.56 (Two hundred and thirty-five million, one hundred and fifty-seven thousand, four hundred and eighty-seven naira, fifty-six kobo). This resulted in a difference of ₦15,912,472.56 (Fifteen million, nine hundred and twelve thousand, four hundred and seventy-two naira, fifty-six kobo) which if added to the provision of ₦8,115,423.00 (Eight million, one hundred and fifteen thousand, four hundred and twenty-three naira) for contingencies in the contract (which was not deducted before the final payment was made to him) and tax element of ₦2,832,153.26 (Two million, eight hundred and thirty-two thousand, one hundred and fifty-three naira, twenty-six kobo), will give a total over-payment of ₦26,860,048.82 (Twenty-six million, eight hundred and sixty thousand, forty-eight naira, eighty-two kobo) to the contractor.

The Vice Chancellor has been requested to recover the over-payment to the contractor with the prevailing Central Bank of Nigeria ruling interest rate, forwarding evidence of recovery for audit verification. His response is being awaited.

(f) Cash advances totaling ₦86,516,658.00 (Eighty-six million, five hundred and sixteen thousand, six hundred and fifty-eight naira) were unretired by staff of the University during the period of the audit exercise. Non-retirement of advances is an indication that the activities or services for which these monies were granted were not carried out. Consequently, no value for money was derived from the advances granted.

The Vice Chancellor has been requested to recover the unretired advances from the salaries and other entitlements of the affected staff of the university and forward evidence of recovery for audit verification. His response is being awaited.

(g) The University paid several contractors during the period under review without deducting VAT and WHT amounting to ₦136,127,695.66 (One hundred and thirty six million, one hundred and twenty-seven thousand, six hundred and ninety-five naira, sixty-six kobo), thereby resulting in over-payments to the contractors and loss of legitimate revenue that should have accrued to Government.

The Vice Chancellor has been requested to recover the taxes from the affected contractors or the officer(s) who made the payments without the deductions and forward evidence of remittance of the recovery for audit verification. His reply is being awaited.

(h) Sitting allowances amounting to ₦1,740,000.00 (One million, seven hundred and forty thousand naira) was paid to serving staff of the University. Sitting allowance is paid to Governing Council members only and not serving officers of any establishment.

The University's authority has been requested to recover the amounts from the affected staff and furnish evidence of recovery for verification.

(i) The sum of ₦3,450,000.00 (Three million, four hundred and fifty thousand naira) was spent as cash gifts to the Vice President's daughter and other Non-Governmental staff during the period under review. On request for appropriate circular or authority supporting using Government funds for philanthropic activities, nothing was produced. Consequently, the payments contradict the principle of prudent utilization of public funds.

The Vice Chancellor has been requested to justify the expenditure or refund the full amount. His reply is being awaited.

(j) Furthermore, the University spent the sum of ₦4,369,611.46 (Four million, three hundred and sixty-nine thousand, six hundred and eleven naira, forty-six kobo) from the Personnel Costs vote on unrelated and extraneous expenses during the period under review. This contradicts Federal Government policy on Personnel Costs vote.

The Vice Chancellor has been requested to refund the misapplied Personnel vote. His response is being awaited.

UNIVERSITY OF NIGERIA, NSUKKA

9.13 At the University of Nigeria, Nsukka, the sum of ₦37,921,715.90 (Thirty-seven million, nine hundred and twenty-one thousand, seven hundred and fifteen naira, ninety kobo) was debited into the University's Sandwich Account with a commercial bank. The debits were however not captured in the cash book, thereby casting doubt on the normal process of the payments. Payment vouchers were not raised and appropriate approval was not obtained for the payments, thereby making it difficult to conclude that the fund was accounted for in the public interest.

The Management of the University has been requested to account for the sum of ₦37,921,715.90 (Thirty-seven million, nine hundred and twenty-one thousand, seven hundred and fifteen naira, ninety kobo) or recover the amount from the signatories to the bank account and forward evidence of recovery for verification.

(b) The University placed Government funds in a bank that charged Commission on Turnover (COT) on the University's Personnel cost account to the tune of ₦18,935,630.04 (Eighteen million, nine hundred and thirty-five thousand, six hundred and thirty naira, four kobo). This action contravened Government policy on the placement of government fund with banks and provision of Financial Regulation 734(i) which states that "no government organization or agency shall place government funds in any commercial bank that will charge any commission on transactions". The above amount charged as COT on the University's Personnel cost account with the bank is therefore unacceptable.

The Vice Chancellor has been requested to recover the fund from the bank and forward recovery particulars for my verification.

(c) Examination of records revealed that the University illegally vired a total sum of ₦436,076,649.96 (Four hundred and thirty-six million, seventy-six thousand, six hundred and forty-nine naira, ninety-six kobo) from the Personnel cost account, through transfer of funds, to other accounts not related to Personnel cost without recourse to National Assembly. The use of Personnel vote to carry out Overhead expenditure or movement of funds from one sub-head to another constitutes a violation of Financial Regulation 417 which states that "funds appropriated should strictly be used for their intended purposes". Also, this practice contravened the provision of Financial Regulation 416(iv) which gives the National Assembly the exclusive power to authorize and approve virement.

The Vice Chancellor has been requested to provide explanation for this apparent misapplication of public funds without authority and why he should not be sanctioned for usurping the virement function of the National Assembly.

(d) A company was awarded contract for the construction of Multi-Activity/Entrepreneurial Centre in the University, for the sum of ₦126,233,754.15 (One hundred and twenty-six million, two hundred and thirty-three thousand, seven hundred and fifty-four naira, fifteen kobo).

The following abnormalities were however observed in the payment to the contractor:

The sum of ₦10,000,000.00 (Ten million naira) was paid to the contractor on the Interim Certificate No. 8 which was not raised. In the payment, a Guarantor was requested for which indicated that the University paid the contractor before execution of the job. This action contravened the policy of Government on payment for works and services which require the contractor to have performed before payment is made.

The Vice Chancellor has been requested to justify this action.

(e) Records in the University revealed that one Motor vehicle Toyota Avensis with Registration No. FG 321 R50 and Chassis No. SB1BH551303118259, purchased on 22nd December, 2008 at a cost of ₦5,940,000.00 (Five million, nine hundred and forty thousand naira) and attached to the Deputy Vice Chancellor (DVC) Academics could not be accounted for. The vehicle was claimed to have been snatched at gun point while the DVC/Academics and his driver were travelling to Abuja. There was no documentary evidence to show that the concerned officer formally reported the case to either the Nigeria Police Force or the University's Authority for investigation. The necessary action was never taken in accordance with the provisions of Financial Regulation 2603. It was noted that the vehicle was under full insurance cover as at the time of the claimed incident but it was not on record that the University attempted or took any practical step towards recovery of the insured value of the motor vehicle from the concerned insurance company. The circumstances surrounding the claim revealed serious laxity on the part of the University's Authority in handling Government Assets in its custody.

The Vice Chancellor has been requested to provide full account for the vehicle or recover the cost of the vehicle from the Insurance company and forward relevant particulars for audit verification.

UNIVERSITY OF ABUJA, GWAGWALADA, ABUJA

9.14 At the University of Abuja, examination of the accounting records revealed that contrary to Financial Regulation 417 which requires vote to be applied only for the purpose it was provided, it was observed that the University's funds (Personnel, Overhead and Pension) were misapplied to the tune of ₦366,916,425.89 (Three hundred and sixty-six million, nine hundred and sixteen thousand, four hundred and twenty-five naira, eighty-nine kobo). Payments were made for purposes not related to the various votes.

The Vice Chancellor has been requested to explain the misapplication of the sum of ₦366,916,425.89.

(b) The examination of the schedule of motor vehicles belonging to the University revealed that 2 (two) motor vehicles were permanently allocated to the Council

Chairman (Pro-Chancellor) and fully maintained by the Institution, contrary to the provision of Secretary to the Government of the Federation's circular reference number 59515/S.22/T4/1/401 of 25th August, 1998 which stipulates that "no member, including a part-time Chairman shall be allowed to retain an official vehicle for use on a permanent basis". This is misuse of official vehicles and drivers by the Council's Chairman.

The Vice Chancellor has been requested to withdraw the 2 (two) vehicles from the Pro-chancellor and place them in the pool.

(c) The University did not properly maintain a Fixed Assets Register during the period under review despite huge Capital expenditure incurred on various fixed assets. it is not clear how the figures reflected for fixed assets in the Published Account were arrived at. It is imperative that a valid Fixed Assets Register be maintained so as to keep track of all assets owned by the Institution. The absence of the register leaves room for irregularities in the Published Accounts figures, pilferage, misplacement and misapplication of valuable assets without being detected.

Likewise, Inventory Boards were not displayed in some of the offices in the University; and where they were displayed, they were updated last on 15th June, 2009. Maintenance of this record in every office is a requirement to reflect the names of the items, quality and remarks; and they should be updated regularly.

The Vice Chancellor has been requested to comment on the above anomalies.

(d) There is no evidence that amounts totalling ₦34,806,909.44 (Thirty-four million, eight hundred and six thousand, nine hundred and nine naira, forty-four kobo) and ₦5,687,456.58 (Five million, six hundred and eighty-seven thousand, four hundred and fifty-six naira, fifty-eight kobo) which were the year end balances on Personnel and Overhead costs accounts respectively, as at 31st December, 2010, were remitted to the Consolidated Revenue Fund (CRF) of the Federal Government in accordance with the provision of Financial Regulation 414 which stipulates that unspent balances are to lapse with the financial year.

The Vice Chancellor has been requested to provide documentary evidence that the unspent balances in the Personnel and Overhead costs totalling ₦40,494,366.02 (Forty million, four hundred and ninety-four thousand, three hundred and sixty-six naira, two kobo) was paid back to the Federal Government Treasury.

(e) The provisions of Financial Regulation701 and Federal Treasury Circular No. TRY/A5&B5/2009 OAGF/CAD/026/V/32 of 19th June, 2009 provide that no official bank account shall be opened unless authorized by the Accountant-General and that no multiplicity of bank accounts shall be allowed for any Ministry/Extra-Ministerial Department and Agency beyond those approved for them. It was however observed that the University maintained over eighty-five (85) bank accounts, and in some cases, multiple accounts in respect of an item. For instance, 12 (twelve) different accounts in different banks were kept for Regular Fees, seven (7) for CDL Income,

five (5) for Remedial Fees and three (3) for Post Graduate Fees during the period under review. All these contravene the provisions of the Authorities quoted above.

The Vice Chancellor has been requested to provide relevant authorities and approvals for opening the various bank accounts and also to reduce the number of bank accounts in compliance with the provisions of the above quoted circular.

(f) Between 18th November, 2009 and 27th August, 2010, amounts totalling ₦18,500,000.00 (Eighteen million, five hundred thousand naira) were transferred from four of the University's accounts without traces to their destinations. Likewise, a total amount of ₦14,237,513.54 (Fourteen million, two hundred and thirty-seven thousand, five hundred and thirteen naira, fifty-four kobo) was observed to have been transferred from 6 (six) of the Institution's accounts on 23rd December, 2009 and 30th November, 2010 to unspecified accounts. As a result, it was difficult to ascertain what necessitated such transfers and to accept the legitimacy of the expenditure against public funds.

The Vice Chancellor has been requested to explain the whereabouts of the money and the reason(s) for the movement of the funds.

(g) It was observed that the University's Cash Advances profile was in total disregard of the provisions of Financial Regulations and other extant Treasury Circulars.

They include:-

(i) ***Improper Maintenance of Advances Records:***
Advances records were not properly maintained and promptly updated despite the magnitude of amount of advances granted to staff and contrary to the provision of Financial Regulation 1404 which requires that Advances Account Records, fully indexed, be maintained to record advances granted and all recoveries made. Proper keeping of these records enables the determination, at any point in time, the amount outstanding against each staff granted advance(s).

(ii) ***Unretired Advances as at 31st December, 2010 – ₦252,442,753.30***
Examination of Advances Ledger revealed the following:

(a) Several cash advances totalling ₦252,442,753.30 (Two hundred and fifty-two million, four hundred and forty-two thousand, seven hundred and fifty-three naira, thirty kobo), granted to staff of the University, remained unretired as at 31st December, 2010. The magnitude indicated lack of control over granting and retirement of advances in the University.

(b) Multiple advances were granted to some staff who had not retired the previous one(s).

(iii) ***Granting of Cash Advances in Excess of ₦200,000.00 – ₦29,598,009.18***

Forty-seven (47) payment vouchers totalling ₦29,598,009.18 (Twenty-nine million, five hundred and ninety-eight thousand, nine naira, eighteen kobo) raised in respect of cash advances granted to staff of the University for various purposes during the period under review, were observed to have exceeded the ₦200,000.00 limit allowed by Financial Regulation 1014 and Federal Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V of 24th March, 2009. This act is a complete abuse of use of cash advances.

Implication:

(a) Staff to whom such moneys were granted can make away with them especially when the amounts involved were huge.

(b) Government is being denied of its revenue in the form of taxes.

(c) Stores were in-operative as most items purchased were not taken to store for proper documentation.

The Vice Chancellor has been requested to:-

(i) Ensure that Advances records are properly maintained and promptly updated to enhance proper monitoring of advances granted to staff and all recoveries made.

(ii) Recover the total amount involved from the staff concerned and surcharge them in line with the provision of Financial Regulation 3124.

(iii) Produce evidence that all advances have been retired.

(iv) Ensure that no new advance is granted to any defaulting staff who has not retired the previous one granted him/her.

(v) Ensure that all extant rules and regulations guiding granting of advances, conduct of government business and fund management are complied with henceforth.

OBAFEMI AWOLOWO UNIVERSITY (OAU), ILE-IFE

9.15 At the Obafemi Awolowo University (OAU), Ile-Ife, it was observed that several payments totalling ₦504,018,666.04 (Five hundred and four million, eighteen thousand, six hundred and sixty-six naira, four kobo) were made without raising payment vouchers. Furthermore, the transactions did not pass through internal audit checks. The payment process contravened the provisions of the Financial Regulations and all extant circulars on payment for public transactions.

The Management of the University has been requested to explain why the internal control system and normal procedure were not followed in making the payments.

(b) A total sum of ₦4,683,934,288.29 (Four billion, six hundred and eighty-three million, nine hundred and thirty-four thousand, two hundred and eighty-eight naira, twenty-nine kobo) being closing balances in the University's cash books for Personnel cost, was not remitted to the Consolidated Revenue Fund (CRF) at the end of the years, between 31st December, 2008 and 31st December, 2012. The practice of spending balances in Government accounts in subsequent years constitutes financial impropriety and a violation of Financial Regulations 413 and 414 and extant circulars on Federal Government Financial Management.

The Vice Chancellor has been requested to remit the total sum of ₦4,683,934,288.29 (Four billion, six hundred and eighty-three million, nine hundred and thirty-four thousand, two hundred and eighty-eight naira, twenty-nine kobo) to Government, with evidence of remittance forwarded for verification. Otherwise, the amount should be deducted from the statutory allocation of the University in line with the provisions of extant regulations.

(c) The Vice Chancellor approved two years appointment for fifteen (15) contract staff for which amounts totalling ₦152,432,983.35 (One hundred and fifty-two million, four hundred and thirty-two thousand, nine hundred and eighty-three naira, thirty-five kobo) were paid without reference to the Governing Council. This contravened the provision of the University's Enabling Act and Section 2(2) of its Condition of Service which require contract staff to have one year appointment, subject to ratification by Appointment Committee and Governing Council. Payments to these contract staff cannot be accepted as legitimate charges against Government funds.

The Vice Chancellor has been requested to explain the wrongful engagement of contract staff and to produce the budget approval for this expenditure. Otherwise, the entire sum of ₦152,432,983.35 should be refunded by the Management of the University.

(d) In addition, the sum of ₦50,828,835.83 (Fifty million eight hundred and twenty-eight thousand, eight hundred and thirty-five naira, eighty-three kobo) was transferred from Personnel cost account to three (3) other accounts without evidence of approvals from the Minister of Finance and National Assembly, as stipulated in extant regulations.

Management has been requested to produce the virement approval, as specified in Financial Regulation 309, otherwise, the University should be sanctioned for distorting budgetary provisions.

(e) The underlisted anomalies in respect of statutory deductions and remittances, amounting to ₦150,115,122.79 (One hundred and fifty million, one hundred and fifteen thousand, one hundred and twenty-two naira, seventy-nine kobo) were discovered:

(i) Late remittance of WHT and VAT totalling ₦83,098,400.60 (Eighty-three million, ninety-eight thousand, four hundred naira, sixty kobo).

(ii) Non-deduction of WHT and VAT from payments to contractors totalling ₦67,016,722.19 (Sixty-seven million, sixteen thousand, seven hundred and twenty-two naira, nineteen kobo).

The above anomalies contravened the provision of Financial Regulation 234 on deduction and remittance of VAT and WHT.

The Vice Chancellor has been requested to explain the contravention, recover the amount of ₦67,016,722.19 (Sixty-seven million, sixteen thousand, seven hundred and twenty-two naira, nineteen kobo) from the contractors and forward evidence of recovery to my Office for verification, otherwise, the amount should be deducted from the statutory allocation of the University in line with extant regulations.

(f) The sum of ₦234,000,000.00 (Two hundred and thirty-four million naira) was paid to unidentified individuals through contracts of consultancy given to UNIFECS by the University. While 10% of the contract sum of ₦260,000,000.00 (Two hundred and sixty million naira) was remitted to the Operational Account of UNIFECS, 90% of the same contract sum, amounting to ₦234,000,000.00 was paid to individuals not traceable to the company and some of the companies have never been presented in UNIFECS companies' profile.

The implication is that the contracts were not done at arm's length. The Vice Chancellor has been requested to explain the diversion of payments to unidentified individuals.

(g) The University regularly paid excessive sitting allowance to Governing Council members including absentees to the tune of ₦19,285,500.00 (Nineteen million, two hundred and eighty-five thousand, five hundred naira). Similarly, staff members were also paid ₦23,000.00 per day. These are in contravention of Government Circular No. SWC/S/04/S.310/106 dated 10th June, 2010 on payment of sitting allowances.

The Vice Chancellor has been requested to explain the indiscriminate payment of sitting allowance; and to refund to government the excess payment, with proof of refund forwarded for my verification.

(h) The University paid a sum of ₦8,222,250.00 (Eight million, two hundred and twenty-two thousand, two hundred and fifty naira) to OAU Press Limited for production of calendars, vide payment voucher No. CO123 and mandate No. 780 dated 13th July, 2011. This act is contrary to the provision of Circular Ref. No. ACF/ABJ/387/IV/289 dated 29th September, 2003, which stop Government agencies and Parastatals from production of calendars on decentralized basis.

The Vice Chancellor has been requested to explain the action taken.

(i) A total sum of ₦1,344,629,810.60 (One billion, three hundred and forty-four million, six hundred and twenty-nine thousand, eight hundred and ten naira, sixty kobo) was paid to the agents who supervised the Labourers employed by the University without deducting VAT and WHT amounting to ₦134,462,981.00 (One

hundred and thirty-four million, four hundred and sixty-two thousand, nine hundred and eighty-one naira) from the payments.

The University has been requested to recover from the agents the total amount of ₦134,462,981.00 (One hundred and thirty-four million, four hundred and sixty-two thousand, nine hundred and eighty-one naira), being the WHT and VAT not previously deducted, remit same to government and forward evidence of recovery and remittance for my verification.

(j) Monthly rent deduction from the salaries of staff occupying government quarters, averaging ₦1,436,816.36 (One million, four hundred and thirty-six thousand, eight hundred and sixteen naira, thirty-six kobo) per month and totalling ₦51,725,388.96 (Fifty-one million, seven hundred and twenty-five thousand, three hundred and eighty-eight naira, ninety-six kobo) for 36 (thirty-six) months has not been remitted to FGN coffers in line with the provision of Financial Regulation 1516.

The Management has been requested to remit the sum of ₦51,725,388.96 (Fifty-one million, seven hundred and twenty-five thousand, three hundred and eighty-eight naira, ninety-six kobo) to the Consolidated Revenue Fund (CRF) and forward remittance particulars to my Office for verification.

(k) The sum of ₦6,196,500.00 (Six million, one hundred and ninety-six thousand, five hundred naira) was paid to the Federal Ministry of Agriculture vide a Manager cheque dated 5th April, 2012. The payment was made from the University's Minor Capital Account maintained in a commercial bank. No payment voucher was prepared before the withdrawal was made, thereby making it difficult to determine the purpose of the withdrawal.

The Management of the University has been requested to explain the purpose(s) of the payment. Otherwise, the amount should be recovered from the Accounting officer.

(l) The University opened an account as "OAU Current Fund Account" with an amount of ₦154,123,050.00 (One hundred and fifty-four million, one hundred and twenty-three thousand, fifty naira) on 14th January, 2013. Further examination revealed that the Account Name was a duplicate of an already existing account and the source of funding, purpose and approval for opening the account from the Accountant-General of the Federation was not disclosed.

The Vice Chancellor has been requested to make available, the bank statement and the cash book in respect of the account, as well as the approval for opening the account from the Accountant-General of the Federation.

(m) The sum of ₦84,905,690.17 (Eighty-four million, nine hundred and five thousand, six hundred and ninety naira, seventeen kobo) was transferred to undisclosed accounts. The review of the financial records of the University revealed that two transfers, in amounts of ₦50,000,000.00 (Fifty million naira) on 25th June, 2012 and ₦34,905,690.17 (Thirty-four million, nine hundred and five thousand, six hundred and ninety naira, seventeen kobo) on 13th April, 2012, were made to two

undisclosed accounts namely “CD” Account’s. The transfers were made from the Minor Capital Account without preparation of payment vouchers.

The Management of the University has therefore been requested to explain the purpose of the transfers and provide details of the undisclosed accounts.

(n) The sum of ₦34,358,751.50 (Thirty-four million, three hundred and fifty-eight thousand, seven hundred and fifty-one naira, fifty kobo) was deposited by a staff into the University’s Personnel cost account domiciled in a commercial bank on 15th May, 2009. No reason was given for the deposit into the account. It may have been made to cover up previous illegal withdrawal(s).

The Management has been requested to explain the deposit. Otherwise, the amount should be transferred to the Consolidated Revenue Fund (CRF).

NATIONAL DIRECTORATE OF EMPLOYMENT

9.16 At the National Directorate of Employment, it was observed that the submission of the Directorate’s yearly audited accounts had fallen in arrears for 2011 and 2012 financial years. This is a contravention of the provisions of Section 85, Sub-section 3(b) of the Constitution of the Federal Republic of Nigeria that requires all Federal Government Parastatals to forward copies of their yearly audited accounts and domestic report to the Auditor-General for vetting and comments.

The Director-General has been requested to forward 7 (seven) copies of each year’s accounts including the domestic report to me for my comments.

(b) Audit inspection of books and records of the Directorate for the period under review revealed that the sum of ₦17,249,000.00 (Seventeen million, two hundred and forty-nine thousand naira) was misapplied. The amount was paid to a staff as cash advance for the year 2012 promotion exercise on mandate No. NDE/DFS/PE/2012/043 dated 29th October, 2012. The payment was effected without raising a payment voucher to support the payment, contrary to the provisions of Financial Regulation 601 which states among others that “under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised”. Also the records of retirement of the advance were not made available for audit examination.

The Director-General has been requested to explain the misapplication of the said amount from the Personnel cost vote to finance an Overhead expenditure and also furnish relevant retirement documents for the advance.

(c) The Directorate disbursed a total sum of ₦1,792,053,852.98 (One billion, seven hundred and ninety-two million, fifty-three thousand, eight hundred and fifty-two naira, ninety-eight kobo) as loans under its various loan schemes from inception in 1987 to December, 2012 but only a total sum of ₦337,645,513.03 (Three hundred and thirty-seven million, six hundred and forty-five thousand, five hundred and

thirteen naira, three kobo) had been recovered, leaving an outstanding balance of ₦1,443,754,838.43 (One billion, four hundred and forty-three million, seven hundred and fifty-four thousand, eight hundred and thirty-eight naira, forty-three kobo) as at December, 2012. The amount recovered represented 18.84% of the total amount disbursed. This is considered very poor for a scheme that was meant to create wealth. The low recovery percentage of 18.84% clearly shows that wealth had not been created by the scheme.

The Director-General has been requested to explain details of efforts made to recover the outstanding loan.

(d) Two (2) payments totalling ₦64,599,999.00 (Sixty-four million, five hundred and ninety-nine thousand, nine hundred and ninety-nine naira) being 85% advance payment were made to 2 (two) contractors upon the acceptance of post-dated cheque from the contractors without evidence of job done.

The sum of ₦42,098,550.00 (Forty-two million, ninety-eight thousand, five hundred and fifty naira) was paid to one company for the construction of Main building of Strategic Skills Development and Training Centre, Ngor-Okpala Local Government Area, Owerri, Imo State on award letter Ref. No. NDC.CAP/3RD/2012 dated 18th October, 2012 at the contract sum of ₦49,527,707.00 (Forty-nine million, five hundred and twenty-seven thousand, seven hundred and seven naira) while the sum of ₦22,501,449.00 (Twenty-two million, five hundred and one thousand, four hundred and forty-nine naira) was equally paid to another company for the construction of external works (fencing works, gate/gate-house, civic centre logo and borehole with overhead tank) at the same Strategic Skills Development and Training Centre, Nog-Okpala Local Government Area, Owerri, Imo state on award letter Ref. No. NDE.CAP/3RD/2012 dated 18th October, 2012 at the contract sum of ₦26,472,293.00 (Twenty-six million, four hundred and seventy-two thousand, two hundred and ninety-three naira).

Further examination revealed that the 85% advance payments made to the two (2) contractors were not supported with Bank Guarantee Bond from a reputable bank. Moreover, the acceptance of the post-dated cheque from the contractors was a gross violation of the provisions of Financial Regulation 726 which states that “Post-dated cheques shall not be accepted without the prior authority of the Accountant-General”. The payments made also violated the provisions of Financial Regulation 708 which states that “On no account should payment be made for services not yet performed or for goods not yet supplied”. The audit team could not confirm the existence of the above projects due to lack of logistics support by the Directorate.

The explanation of the Director-General has been called for.

(e) Some members of staff were paid sitting allowances totaling ₦4,252,000.00 (Four million, two hundred and fifty-two thousand naira) for holding committee meetings during the period under review. The payment of sitting allowance is meant for part-time members of the Board of Directors and not serving public servants.

The Director-General has been requested to recover the total amount paid as sitting allowances from the affected staff and furnish me the recovery particulars for verification.

(f) A total sum of ₦379,938,001.00 (Three hundred and seventy-nine million, nine hundred and thirty-eight thousand, one naira) granted as advances to staff for various purposes remained unretired as at the time of the audit exercise in November, 2013. Most of the staff were granted multiple advances despite the fact that the previous advances granted them had not been retired. This is a gross violation of Federal Treasury Circular from Office of the Accountant-General of the Federation Ref. No. TRY/A5&B5/2011/OAGF/CAD/026/V/180 dated 20th November, 2012 on the closure of year 2012 accounts which states in paragraph 4 that "In line with our objective to migrate clean and fully reconciled figures into the Government Integrated Financial Management Information system (GIFMIS), it has become imperative that all outstanding advances are retired on or before 31st December, 2012. Failure to do this will lead to enforcing the applicable sanctions as provided in Section 3118 and 3124 of the Financial Regulations. Also, all MDAs are expected to comply with the requirements of Circular TRY/A5&B5/2012/OAGF/CAD/026/V.1/164 dated 3rd July, 2012 on the need to promptly retire all outstanding advances. According to Financial Regulation 1420, all Accounting officers should please note that it is their responsibility to ensure that all advances granted to officers are fully recovered".

The Director-General has been requested to comply with the provisions of the above quoted circular by retiring all outstanding advances.

(g) A total sum of ₦231,291,296.78 (Two hundred and thirty-one million, two hundred and ninety-one thousand, two hundred and ninety-six naira, seventy-eight kobo) were observed as irregularities in the payments made for supply of Resettlement Equipment for Easy-Biz Scheme in Benue, Cross River and Sokoto states and some of the Directorate's Skills Acquisition Centres.

The invoices presented by the contractors and attached to the payment vouchers and passed by the Internal Auditor for payment had no unit cost of the items supplied. Likewise, the Store Receipt Vouchers (SRV) raised by the Store officers in the affected states had no unit costs. It was difficult therefore to confirm if any of these equipments were actually supplied and if the items were appropriately invoiced. Moreso, the names of the beneficiaries of the scheme were not disclosed and there was no evidence that due process was followed in the selection of the contractors for the supplies purported to have been made. These transactions looked fictitious. Therefore, the total amount expended on the various projects cannot be said to be a proper charge against public funds.

The comments of the Director-General in respect of the observations are being awaited.

NATIONAL PENSION COMMISSION

9.17 At the National Pension Commission, the following observations were made:-

(a) The Commission paid various allowances to their staff totalling ₦1,313,328,625.44 (One billion, three hundred and thirteen million, three hundred and twenty-eight thousand, six hundred and twenty-five naira, forty-four kobo), between January and December, 2012. They include but not limited to Housing, Furniture and Generator allowances, which are paid lump sum yearly. Medical, Generator, Domestic, Housing maintenance allowances are paid quarterly. Diesel, Beverage, Lunch, GSM allowances are paid monthly, while Holiday and Car grants are paid periodically. Also, a source of concern is 14th month allowance of ₦64,054,433.58 (Sixty-four million, fifty-four thousand, four hundred and thirty-three naira, fifty-eight kobo) paid to staff 13th month allowance was made.

The following observations were made:-

(i) The approved salary structure as confirmed from National Income and Wages Commission was not produced. Therefore, the validity of the allowances paid could not be verified.

(ii) The nominal roll of the Commission was not produced. Therefore it was difficult to confirm the existence of recipients of these allowances.

The Director-General's reaction to the issues raised is still being awaited.

(b) The Commission paid car grant allowance twice to Aisha Mustapha totaling ₦10,500,000.00 (Ten million, five hundred thousand naira). Year 2012 second installment of motor vehicle advance of ₦4,500,000.00 (Four million, five hundred thousand naira) was paid vide payment voucher no. 2684/MV/12 of 22nd October, 2012; and year 2013 motor vehicle advance of ₦6,000,000.00 (Six million naira) was paid through payment voucher no. 21823/MV/12 of 29th October, 2012.

Observations:

(i) The payments were not recorded in the Cashbook.

(ii) The staff was paid 2013 advanced car grant allowance of ₦6,000,000.00 (Six million naira) when the staff received ₦4,500,000.00 (Four million, five hundred thousand naira) in the same month as second installment of October, 2012.

(iii) The original payment vouchers were not produced as only photocopies were presented for audit.

The Director-General should justify the payments.

(c) The Commission made several payments totaling ₦693,583,015.69 (Six hundred and ninety-three million, five hundred and eighty-three thousand, fifteen

naira, sixty-nine kobo) between April and December, 2013 but the associated payment vouchers were not presented for audit examination. Included in the payments is the sum of ₦10,634,349.26 (Ten million, six hundred and thirty-four thousand, three hundred and forty-nine naira, twenty-six kobo) credited to a staff of the Commission on 4th December, 2012. Further enquiry at the Commission revealed that the beneficiary died in September, 2012 three months before payment was credited to his account.

The Director-General has been requested to produce the payment vouchers relating to the ₦693,583,015.69 (Six hundred and ninety-three million, five hundred and eighty-three thousand, fifteen naira, sixty-nine kobo) and explain the payment to the deceased officer.

(d) A company in India was contracted to procure services of Risk Management Analysis System (RMAS) at a cost of $1,860,793.27 (One million, eight hundred and sixty thousand, seven hundred and ninety-three dollars, twenty-seven cent).

The following observations were made:-

(i) Ministerial Tenders Board approval was not made available. The converted Naira value of the contract, ₦279,565,580.88 (Two hundred and seventy-nine million, five hundred and sixty-five thousand, five hundred and eighty naira, eighty-eight kobo) was above Parastatals' Tenders Board threshold of ₦50 million for consultancy service in accordance with extant circular on Implementation of Approved Revised Thresholds for Service Wide Application Ref. No. SGF/OP/I/S.3/VIII/57 of 11th March, 2009.

(ii) National Office for Technology Acquisition and Promotion (NOTAP) approved the remittable technology at a fee not exceeding $740,853.86 via Registration Number NOTAP/AG/FI/1325/2/130 dated 4th January, 2012. Contrary to NOTAP approval, the Commission paid $1,860,793.27 (One million, eight hundred and sixty thousand, seven hundred and ninety-three dollars, twenty-seven cent), thereby exceeding the approval by $1,119,939.41, representing 159%.

(iii) The approved estimate for RMAS installation and implementation was exceeded by ₦132,455,580.00 (One hundred and thirty-two million, four hundred and fifty-five thousand, five hundred and eighty naira) from ₦147,140,000.00 (One hundred and forty-seven million, one hundred and forty thousand naira) approved by the National Assembly, contrary to Financial Regulation 313, which provides that "no expenditures above the Approved Estimates and supplementary Estimates will be authorized by any officer controlling vote, without approval of the National Assembly. Such approval will be sought by means of application for supplementary provisions or virement".

(iv) The contract file and the process of selection of the contractor were not made available for audit scrutiny.

The Director-General's explanation to the issues raised is still being expected.

(e) The Commission paid some staff and also awarded contracts to consultants totaling ₦49,926,280.00 (Forty-nine million, nine hundred and twenty-six thousand, two hundred and eight naira) to carry out several activities and investigations on its behalf. The report of the investigations could not be produced despite repeated request during the audit. The inability of the Commission to provide these reports suggested that the sum of ₦49,926,280.00 (Forty-nine million, nine hundred and twenty-six thousand, two hundred and eight naira) was paid for services not rendered.

The Director-General's response is being awaited.

NATIONAL COMMISSION FOR MUSEUM AND MONUMENTS

9.18 At the National Commission for Museum and Monuments, it was observed that:

(a) Cash Advances granted to staff between November 2011 and December, 2012 amounting to ₦17,179,100.00 (Seventeen million, one hundred and seventy-nine thousand, one hundred naira) were found not to have been utilized for the intended purposes. The journal vouchers examined for the retirement of cash advances granted to staff were found to be covered with fake Cash Receipts generated by the staff. The officers attached original copies of the cash receipts to one journal and duplicate of the same cash receipt to other journals.

The Director-General has been requested to surcharge the beneficiaries of the cash advances and recover the sums granted to them.

(b) The sum of ₦15,200,424.00 (Fifteen million, two hundred thousand, four hundred and twenty-four naira) was paid to key functionaries of the Agency for recharge cards, fuelling, maintenance of vehicles and internet access yearly which were never retired. This amount was arrived at by distributing the sum of ₦1,266,702.00 (One million, two hundred and sixty-six thousand, seven hundred and two naira) monthly to the DG, Directors and Deputy Directors of the Agency. This is considered as unapproved allowances bearing in mind that the Agency equally paid standing imprest of ₦300,000.00 (Three hundred thousand naira) for Honourable Ministers, ₦200,000.00 (Two hundred thousand naira) for Permanent Secretaries, ₦100,000.00 (One hundred thousand naira) for Directors/HODs and ₦60,000.00 (Sixty thousand naira) for other Imprest Holders twice quarterly.

The Director-General has been requested to justify the payment of these allowances, otherwise the sum of ₦15,200,424.00 (Fifteen million, two hundred thousand, four hundred and twenty-four naira) should be recovered from the beneficiaries and remitted to the Federal Treasury.

(c) From examination of 34 (thirty-four) payment vouchers, it was observed that amounts totalling ₦61,559,100.00 (Sixty-one million, five hundred and fifty-nine thousand, one hundred naira) being payments due to several persons were paid

through one officer's account, contrary to e-payment circular TRY/AB&BB/2008/OAGF/CAD/026/VOL.II/465 of 22nd October, 2008 that mandates payment of expenses through individual bank account of beneficiaries. This implies that these payments might not have reached the purported beneficiaries.

The Director-General has been requested to produce evidence of receipt of the above amounts by the purported beneficiaries, otherwise, the total amount should be recovered from the Director-General and the Director of Accounts and particulars of recovery forwarded for audit verification.

(d) Forty-five (45) Cash Advances totaling ₦436,247,500.00 (Four hundred and thirty-six million, two hundred and forty-seven thousand, five hundred naira) were found to be unretired during the period under review, contrary to the provision of Financial Regulation 1011. The magnitude of the amount involved indicated weak control over the granting and retirement of cash advances. This is procedurally wrong and against the principle of accountability and transparency.

It should be noted that cash advance is granted for specific purposes at the end of which a stewardship must be rendered supported with relevant invoices/receipts confirming that the money disbursed was actually and judiciously used for the intended purpose.

Some members of staff were granted further cash advances when previous ones had not been retired. This contravenes the extant regulations that prohibit the granting of advance to an officer who has not retired a previous one.

The Director-General has been requested to recover the total amount involved from them in accordance with Financial Regulation 3124. Furthermore, he should ensure that no advance is granted to an officer who has not retired a previous one.

(e) Amounts totalling ₦15,218,900.00 (Fifteen million, two hundred and eighteen thousand, nine hundred naira) was vired from Pension Fund to Overhead and spent during the year under review without any authority as required by the Financial Regulations 309 and 310.

The Director-General has been requested to provide evidence of virement warrant from the National Assembly and the Federal Ministry of Finance authorizing the virement.

(f) The sum of ₦26,652,011.76 (Twenty-six million, six hundred and fifty-two thousand, eleven naira, seventy-six kobo) debited to Pension Account could not be traced into the mandates presented for examination. In line with e-payment policy, every payment must be authorized vide mandates instructing banks to credit accounts of beneficiaries concerned.

The Director-General has been requested to forward the mandate(s) authorizing these payments as well as ensure that all payments by the Agency are made through authorized bank mandates.

NATIONAL WATER RESOURCES INSTITUTE

9.19 At the National Water Resources Institute, Kaduna, it was observed that:

(a) Seven (7) Capital cash advances totalling ₦38,086,032.00 (Thirty-eight million, eighty-six thousand, thirty-two naira) were found to be unretired as at the time of audit visit. These funds were paid into individual staff projects account since 2010 and 2011 and some in 2012. This practice undermines accountability by the Institute especially when consideration is given that most of these advances have stayed for a period of two years and above without being retired. They are detailed below:

S/No	Payee	Particulars	Year of Advance	Amount ₦	Remarks
1.	Engr. Julius Onemano	Advance for Capital Projects	2010/2011	4,717,770.00	Over 2 years
2.	Dr. Dogara Bashir	=do=	2010/2011	6,426,600.00	Over 2 years
3.	Dr. Waheed A. Alayande	=do=	2010/2011	12,628,800.00	Over 2 years
4.	Engr. Julius Onemano	=do=	2010/2011	13,096,390.00	Over 2 years
5.	Dr. O. O. Yaya	=do=	2012	317,400.00	Over 1 years
6.	Mrs. C. N. Okafor	=do=	2012	643,697.00	Over 1 years
7.		=do=		255,375.00	
			TOTAL	**₦38,086,032.00**	

The Executive Director has been requested to recover the total amount involved from them in accordance with the provision of Financial Regulation 3124. Furthermore, he should ensure that no advance is granted to an officer who has not retired a previous one.

(b) It was observed from Personnel records that the current Executive Director of the Institute has over-stayed his years of service. He ought to have been retired since 1st September, 2010 when he clocked 35 years in service. The Executive Director acknowledged this fact by transmitting his retirement notice via a letter dated 1st June, 2010 referenced NWRI/KAD/PSS/296/531 to the Honourable Minister of Water Resources. It was surprising that the Ministry of Water Resources rather than affirming the Executive Director's retirement date, through a letter referenced FMWR/S/NWRI/T2/54 dated 5th July, 2010, re-affirmed his status in the services of the Federal Government as an academic staff of the National Water Resources Institute thereby elongating his years of service to 65 years.

It was observed that the Executive Director has not been a lecturer since he joined the Institute. He was a Deputy Director (Training) from April, 1991 to December, 2007 and subsequently became Acting Director in January, 2008 and worked in that capacity until July, 2010 when he was confirmed a substantive Executive Director by the Minister of Water Resources.

The Executive Director should be retired from the service with effect from 1st September, 2010 when he clocked 35 years in service. Also all salaries, allowances and fringe benefits paid to the Executive Director from that date till present should be fully recovered.

(c) The present Director of Administration and Finance was redeployed from Lower Benue River Basin Development Authority to the Institute via a letter from the Federal Ministry of Water Resources referenced FMWR/S/RBOI/06/VOL.1/233 and dated 5th March, 2013. The Institute subsequently deployed him as the Director in charge of Administration and Finance. However, the following facts were observed from his record of service and profile:

(i) He has served as a Director at Lower Benue River Basin Development Authority for eight years and as such ought to have retired in line with government Circular No. HCSF/061/S./III/68 dated 26th August, 2009.

(ii) He worked as a Director (Admin and Supplies) at Lower Benue River Basin Development Authority from January, 1st 2005 to December, 2010. He later was re-designated as Executive Director (Services) from January, 2011 up till the time of his re-deployment to the Institute. As such, he completed his full eight years as a Director by December, 2012.

The Director should be retired from the Federal Government Service with effect from 31st December, 2012 having worked as a Director for eight (8) years as at that date. All salaries, allowances and fringe benefits paid to him after January, 2013 should be recovered.

NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON)

9.20 At the National Hajj Commission of Nigeria, the following observations were made:

(a) The Commission advanced cash totalling ₦60,390,401.49 (Sixty million, three hundred and ninety thousand, four hundred and one naira, forty-nine kobo) to individual staff for onward payment to beneficiaries thereby contravening the Federal Treasury Circular TRY/A3&B3/2008/OAGF/CAD/026/VOL.11/465 of 22nd October, 2008 which states that on no account should Central Pay Officer (CPO) collect cash from the bank for the purpose of disbursements. All payments should be paid into the beneficiaries' account.

The Executive Secretary has been requested to explain why the sum of ₦60,390,401.49 (Sixty million, three hundred and ninety thousand, four hundred and one naira, forty-nine kobo) was paid to persons other than the rightful beneficiaries.

(b) The Commission engaged a firm to supply some drugs for the Hajj operation at a cost of ₦9,289,100.00. (Nine million, two hundred and eighty-nine thousand, one

hundred naira). However, it was observed that there were irregularities in this transaction.

Below are the irregularities observed:

(i) The tender for the procurement as well as the letter of Award/LPO for the supply of these drugs were not made available, if at all it exists.

(ii) The evidence for the receipt of the stock was not available. Store Receipts Vouchers (SRV) and Store Issue Vouchers evidencing that these drugs were actually supplied and issued out to the users were not produced for examination.

(iii) The mandatory WHT due for deduction on the supplies amounting to ₦464,455.00 (Four hundred and sixty-four thousand, four hundred and fifty-five naira) was not made.

The Executive Secretary has been requested to explain why due process was not followed in the award of the contract for the supply of the drugs and to recover the undeducted taxes from the supplier(s).

(c) The Commission paid the sum of $621,278.50 (Six hundred and twenty-one thousand, two hundred and seventy-eight dollars, fifty cent) as monetized transport allowance to officers in the Holy land after each of these individuals has been paid their estacode allowance. Transportation on official duties outside the country has been embedded in the estacode allowance payable to that individual. The schedule of the payment is hereby shown below:-

S/N	Item	Amount $
1.	18 Members of NAHCON	83,894.66
2.	75 Members of Operational Staff	379,150.00
3.	22 Zonal Co-ordinators/Deputies	85,950.00
4.	5 Heads of the Federal Medical Team	15,750.00
5.	Security Sub-committees and others	26,533.85
6.	Press men	30,000.00
	TOTAL	**$621,278.51**

The Executive Secretary has been requested to explain the double payment of transport allowance in the Holy land.

THE NIGERIA FRENCH LANGUAGE VILLAGE, AJARA BADAGRY, LAGOS STATE

9.21 The Village transferred the sum of ₦4,960,000.00 (Four million, nine hundred and sixty thousand naira) from the Salary bank account to Overhead, via mandate Ref. No. NFLV/B/PI/U/2012/00103 dated 31st July, 2012 as refund of transfer made to settle outstanding salary deductions. The review did not disclose any previous

receipt of such fund from Overhead to Salary bank account to substantiate the transfer. This contravenes the provision of paragraph 2 of Federal Treasury Circular Ref. No. TRY/A3&B3/2001 OAGF/PRS/005/III/85 of 26th June, 2001 that there should be no transfer of fund from Personnel Emoluments bank account to any other account.

The payment voucher was not sighted, nor were the details of the expenditure obtained. Also, the sum of ₦2,200,000.00 (Two million, two hundred thousand naira) was transferred from Salary to Staff School bank account in December, 2012 as deductions from staff. Payment vouchers were not presented and the basis of the deduction could not be ascertained.

These amounts ought to have been returned to treasury or properly vired to other sub-heads. There was no proof that there was approval of the National Assembly, Minister of Finance and Accountant-General for virement; thereby negating the provision of Financial Regulation 309.

The Rector has been requested to show documentary evidence that the stated amounts transferred from the Personnel costs have been returned to the Consolidated Revenue Fund.

(b) The sum of ₦396,241,818.03 (Three hundred and ninety-six million, two hundred and forty-one thousand, eight hundred and eighteen naira, three kobo) was released for Personnel Costs to the Village by the Accountant-General of the Federation for the accounting year 2012. Actual Personnel expenditure was ₦378,467,516.14 (Three hundred and seventy-eight million, four hundred and sixty-seven thousand, five hundred and sixteen naira, fourteen kobo). There was no evidence that the excess release over actual salaries and allowances amounting to ₦17,774,301.89 (Seventeen million, seven hundred and seventy-four thousand, three hundred and one naira, eighty-nine kobo) was returned to Treasury.

The Rector has been requested to account for the unspent balance of ₦17,774,301.89 (Seventeen million, seven hundred and seventy-four thousand, three hundred and one naira, eighty-nine kobo).

(c) A monthly payment of ₦480,000.00 (Four hundred and eighty thousand naira) and ₦250,000.00 (Two hundred and fifty thousand naira) were made to the Director-General for Village upkeep and security vote respectively. This accumulated to ₦8,760,000.00 (Eight million, seven hundred and sixty thousand naira) per year. These expenditures were neither retired nor account for. Neither was there any document presented to authenticate them.

The Rector has been requested to comment on the anomaly.

SECTION 10

REVENUE AUDIT DEPARTMENT

REVENUE AUDIT DEPARTMENT

NIGERIAN IMMIGRATION SERVICE

10.01 At the Nigerian Immigration Service, it was observed that the sum of ₦13,348,985.46 (Three billion, three hundred and forty-eight million, nine hundred and eighty-five thousand, nine hundred and thirty-nine naira, forty-six kobo) which is 25% of total Internally Generated Revenue (IGR) of ₦13,395,943,757.80 (Thirteen billion, three hundred and ninety-five million, nine hundred and forty-three thousand, seven hundred and fifty-seven naira, eighty kobo) for the period January 2012 to September 2013 expected to be remitted to the Consolidated Revenue Fund of the Federal Government was not remitted. Only the paltry sum of ₦56,440,983.00 (Fifty-six million, four hundred and forty thousand, nine hundred and eighty-three naira) was remitted, leaving an outstanding balance of ₦3,292,544,956.64 (Three billion, two hundred and ninety-two million, five hundred and forty-four thousand, nine hundred and fifty-six naira, sixty-four kobo) yet to be remitted, contrary to Finance Circular Ref. No. BO/RVE/12235/VII/201 dated 11th November, 2011 which stipulates that 25% of IGR should be remitted to the Consolidated Revenue Fund (CRF).

It should be noted that the remittance to the Federal Government of 45% share of Combined Expatriates Residence Permit and Aliens Card (CERPAC) and the collection of off-shores are different from local transaction. Consequently, their remittances to the Consolidated Revenue Fund should not be used to off-set the Internally Generated Revenue. They are two different classes of revenue.

The Comptroller-General of the Nigerian Immigration Service has been requested to remit the sum of ₦3,292,544,956.64 (Three billion, two hundred and ninety-two million, five hundred and forty-four thousand, nine hundred and fifty-six naira, sixty-four kobo) being unremitted 25% of IGR to the Consolidated Revenue Fund of the Federal government. Evidence of remittance should be forwarded to me for confirmation.

AGEGE MICRO AND SMALL TAX OFFICE

10.02 At the Agege Micro and Small Tax Office, it was observed that:

(a) A shortfall in revenue totaling ₦169,793,111.26 (One hundred and sixty-nine million, seven hundred and ninety-three thousand, one hundred and eleven naira, twenty-six kobo) representing 35% of the set revenue target was recorded. Only the sum of ₦310,771,188.80 (Three hundred and ten million, seven hundred and seventy-one thousand, one hundred and eighty-eight naira, eighty kobo) was actually collected against the targeted amount of ₦480,564,300.06 (Four hundred

and eighty million, five hundred and sixty-four thousand, three hundred naira, six kobo).

The Executive Chairman has been requested to explain the shortfall.

(b) Company Income Taxes amounting to ₦5,565,284.85 (Five million, five hundred and sixty-five thousand, two hundred and eighty-four naira, eighty-five kobo) was owed by 36 (thirty-six) companies as at 31st December, 2013, while the sum of ₦476,971.24 (Four hundred and seventy-six thousand, nine hundred and seventy-one naira, twenty-four kobo) was owed by a company as Education tax during the year.

The Executive Chairman has been requested to recover the Tax Arrears from the companies and furnish me with the recovery particulars for audit verification.

The issue raised have been taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/53 of 24th April, 2014. His response is still being awaited at the time of compiling this report in May, 2014.

MICRO AND SMALL TAX PAYERS OFFICE, ADEOYO, IBADAN

10.03 During the audit inspection of accounting records maintained at the Micro and Small Tax Payers Office, Adeoyo, Ibadan, It was revealed that:-

(a) There was a shortfall of ₦1,131,816,823.04 (One billion, one hundred and thirty-one million, eight hundred and sixteen thousand, eight hundred and twenty-three naira, four kobo) representing 73.64% of the targeted revenue. The amount actually collected was ₦405,215,094.07 (Four hundred and five million, two hundred and fifteen thousand, ninety-four naira, seven kobo), whereas the targeted revenue for the Tax Office between July and December, 2012 was ₦1,537,031,917.11 (One billion, five hundred and thirty-seven million, thirty-one thousand, nine hundred and seventeen naira, eleven kobo).

The Executive Chairman has been requested to explain the shortfall and to furnish me with evidence of efforts to improve revenue collection.

(b) A shortfall of ₦223,751,786.78 (Two hundred and twenty-three million, seven hundred and fifty-one thousand, seven hundred and eighty-six naira, seventy-eight kobo) representing 34.36% was revealed during the comparison of the total sum of ₦427,466,396.49 (Four hundred and twenty-seven million, four hundred and sixty-six thousand, three hundred and ninety-six naira, forty-nine kobo) actually collected, with the target revenue of ₦651,218,183.27 (Six hundred and fifty-one million, two hundred and eighteen thousand, one hundred and eighty-three naira, twenty-seven kobo) between January and September, 2013.

Again, the Executive Chairman has been requested to explain the shortfall and to furnish me with the evidence of efforts to improve revenue collection.

(c) The sum of ₦3,055,009.44 (Three million, fifty-five thousand, nine naira, forty-four kobo) was owed by 82 (eighty-two) companies as Company Income Tax as at 31st September, 2013 while 13 (thirteen) companies owed a total sum of ₦343,915.00 (Three hundred and forty-three thousand, nine hundred and fifteen naira) being Education Tax as at 30th September, 2013.

The Executive Chairman, Federal Inland Revenue Service has been requested to recover the outstanding taxes.

All the issues raised have been communicated to the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/23 of 29th November, 2013. His response is still being awaited as at the time of compiling this report in April, 2014.

ISOLO MICRO AND SMALL TAX OFFICE

10.04 During the special revenue and tax remittance audit of the Isolo Micro and Small Tax Office, it was observed that:-

(a) The difference between the revenue target and the actual revenue collected for the year 2013 was ₦377,694,379.85 (Three hundred and seventy-seven million, six hundred and ninety-four thousand, three hundred and seventy-nine naira, eighty-five kobo). This was a negative variance representing 23.96% of the revenue target. The revenue target for the year 2013 was ₦1,576,258,500.00 (One billion, five hundred and seventy-six million, two hundred and fifty-eight thousand, five hundred naira) while the actual revenue collected was ₦1,198,564,120.15 (One billion, one hundred and ninety-eight million, five hundred and sixty-four thousand, one hundred and twenty naira, fifteen kobo).

The Executive Chairman has been requested to furnish me with reason(s) for the shortfall in revenue collection for the year.

(b) Company Income Tax (CIT) was in arrears of ₦302,261,133.95 (Three hundred and two million, two hundred and sixty-one thousand, one hundred and thirty-three naira, ninety-five kobo) as at 31st December, 2013.

The Executive Chairman has been requested to recover the sum of ₦302,261,133.95 (Three hundred and two million, two hundred and sixty-one thousand one hundred and thirty-three naira, ninety-five kobo).

(c) Education Development Tax was in arrears of ₦28,922,162.71 (Twenty-eight million, nine hundred and twenty-two thousand, one hundred and sixty-two naira, seventy-one kobo) in the audit period under consideration.

The Executive Chairman has been requested to recover the amount from the companies and forward to me the details of recovery for audit verification.

(d) Value Added Taxes (VAT) totaling ₦211,016,595.67 (Two hundred and eleven million, sixteen thousand, five hundred and ninety-five naira, sixty-seven kobo) were in arrears as at 31st December, 2013. This contravened Value Added Tax Act Part V Section 34.

The Executive Chairman has been requested to recover the amounts and forward details of recovery for audit verification.

(e) Similarly, Withholding Taxes (WHT) totaling ₦1,002,351,41 (One million, two thousand, three hundred and fifty-one naira, forty-one kobo) was outstanding during the period of audit.

The Executive Chairman has been requested to recover the amounts from the companies and forward details of recovery for audit verification.

All the issues raised have been communicated to the Executive Chairman, through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/46 of 7th April, 2014. His response is being awaited as at the time of compiling this report.

LAGOS ISLAND REGION, LARGE TAX OFFICE, IKOYI

10.05 At the Lagos Large Tax Office, Ikoyi, it was observed that outstanding tax liabilities totalling ₦4,423,722,878.67 (Four billion, four hundred and twenty-three million, seven hundred and twenty-two thousand, eight hundred and seventy-eight naira, sixty-seven kobo) were owed by 17 (seventeen) companies as at 31st December, 2013. This amount consisted of ₦762,592,196.68, ₦48,189,161.55, ₦2,117,993,029.18 and ₦1,494,948,491.26 in respect of Company Income Tax (CIT) Education Development Tax (EDT), Withholding Tax (WHT) and Value Added Tax (VAT) respectively.

The Executive Chairman has been requested to recover the arrears of revenue from the companies and forward evidence of recovery to my Office for verification.

The issue had been taken up with the Executive chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/59 dated 2nd May, 2014. His response is still being awaited at the time of compiling this report in June, 2014.

AGUDA MICRO AND SMALL TAX OFFICE, LAGOS

10.06 At the Aguda Micro and Small Tax Office, it was observed that:-

(a) There was a shortfall of revenue totalling ₦71,094,626.50 (Seventy-one million, ninety-four thousand, six hundred and twenty-six naira, fifty kobo) representing 19.91% of the revenue target as only the sum of ₦285,989,523.56 (Two hundred and eighty-five million, nine hundred and eighty-nine thousand, five hundred and twenty-three naira, fifty-six kobo) was actually collected against the targeted amount of ₦357,084,150.00 (Three hundred and fifty-seven million, eighty-four thousand, one hundred and fifty naira).

The Executive Chairman has been requested to explain the shortfall.

(b) A company owed the sum of ₦988,482.49 (Nine hundred and eighty-eight thousand, four hundred and eighty-two naira, forty-nine kobo) being Company Income Tax (CIT).

The Executive Chairman had been requested to recover this Tax from the company and furnish me with the recovery particulars for audit confirmation.

The Executive Chairman has been notified of these issues through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/47 of 11th April, 2014. His response is still being awaited as at the time of compiling this report in May, 2014.

APAPA MICRO AND SMALL TAX OFFICE, LAGOS

10.07 During the audit of the Apapa Micro and Small Tax Office, it was observed that:

(a)(i) The total sum of ₦30,066,754.30 (Thirty million, sixty-six thousand, seven hundred and fifty-four naira, thirty kobo) was owed by 152 (one hundred and fifty-two) companies as Company Income Tax (CIT) as at 31st December, 2013.

(ii) Eighteen (18) companies owed ₦704,044.35 (Seven hundred and four thousand, forty-four naira, thirty-five kobo) being Education Tax (ET) for the period.

(iii) A company owed ₦949,966.00 (Nine hundred and forty-nine thousand, nine hundred and sixty-six naira) in respect of Value Added Tax (VAT) for the year 2013.

The Executive Chairman has been requested to recover these taxes from the companies and furnish me with the recovery particulars for audit confirmation.

(b) A shortfall in revenue collection amounting to ₦1,677,108,110.42 (One billion, six hundred and seventy-seven million, one hundred and eight thousand, one hundred and ten naira, forty-two kobo) representing 44% of the target set for the year was recorded, as only the sum of ₦2,131,219,689.58 (Two billion, one hundred and thirty-one million, two hundred and nineteen thousand, six hundred and eighty-

nine naira, fifty-eight kobo) was actually collected against the targeted amount of ₦3,808,327,800.00 (Three billion, eight hundred and eight million, three hundred and twenty-seven thousand, eight hundred naira).

The Executive Chairman has been requested to explain the shortfall.

The issues raised have been taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/48 of 11th April, 2014. His response is still being awaited as at the time of compiling this report in May, 2014.

ILUPEJU 2 MICRO AND SMALL TAX OFFICE, LAGOS

10.08 At the Ilupeju 2 Micro and Small Tax Office, it was observed that:

(a) The total sum of ₦815,287,833.24 (Eight hundred and fifteen million, two hundred and eighty-seven thousand, eight hundred and thirty-three naira, twenty-four kobo) was the revenue target for the year 2013, while the actual revenue collected was ₦601,822,929.50 (Six hundred and one million, eight hundred and twenty-two thousand, nine hundred and twenty-nine naira, fifty kobo). This resulted in a shortfall of ₦213,464,903.74 (Two hundred and thirteen million, four hundred and sixty-four thousand, nine hundred and three naira, seventy-four kobo).

The Executive Chairman has been requested to furnish me with the reason(s) for the shortfall in revenue collection for that year.

(b) The total sum of ₦1,755,036.39 (One million, seven hundred and fifty-five thousand, thirty-six naira, thirty-nine kobo) was the outstanding tax liability against 12 (twelve) companies as at 31st December, 2013. This comprised of ₦1,720,622.83 (One million, seven hundred and twenty thousand, six hundred and twenty-two naira, eighty-three kobo) and ₦34,413.56 (Thirty-four thousand, four hundred and thirteen naira, fifty-six kobo) for Company Income Tax (CIT) and Education Development Tax (EDT) respectively.

The Executive Chairman has been requested to recover the total sum of ₦1,755,036.39 (One million, seven hundred and fifty-five thousand, thirty-six naira, thirty-nine kobo) from the companies and forward evidence of recovery to my Office for verification.

All the issues raised were taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/58 dated 2nd May, 2014. His response is still being awaited.

FESTAC MICRO AND SMALL TAX OFFICE, FESTAC, LAGOS

10.09 During the recent audit inspection of the Festac Micro and Small Tax Office, Festac, Lagos, it was revealed that:

(a)(i) Thirteen (13) companies owed the sum of ₦14,356,650.06 (Fourteen million, three hundred and fifty-six thousand, six hundred and fifty naira, six kobo) in respect of Company Income Tax (CIT) as at 31st December, 2013.

(ii) Arrears amounting to ₦871,239.03 (Eight hundred and seventy-one thousand, two hundred and thirty-nine naira, three kobo) in respect of Education Tax (ET) were owed by 9 (nine) companies.

(iii) Value Added Tax totalling ₦6,413,397.60 (Six million, four hundred and thirteen thousand, three hundred and ninety-seven naira, sixty kobo) was owed by 9 (seven) companies as at 31st December, 2013.

The Executive Chairman has been requested to recover the Tax Arrears from the companies and furnish evidence of recovery for audit verification.

(b) A revenue shortfall of ₦393,594,392.50 (Three hundred and ninety-three million, five hundred and ninety-four thousand, three hundred and ninety-two naira, fifty kobo) representing 39% of the revenue target set was recorded, as only the sum of ₦595,010,607.50 (Five hundred and ninety-five million, ten thousand, six hundred and seven naira, fifty kobo) was actually collected against the targeted amount of ₦988,605,000.00 (Nine hundred and eighty-eight million, six hundred and five thousand naira)..

The Executive Chairman has been requested to explain the shortfall.

The issues raised were taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/49 of 10th April, 2014. His response was still being awaited at the time of compiling this report in May, 2014.

GOVERNMENT BUSINESS TAX DEPARTMENT, IKEJA, LAGOS

10.10 During the recent special Revenue and Tax Remittance Audit carried out in Government Business Tax Department, Ikeja, Lagos by Federal Inland Revenue Service, it was observed that:

(a) The sum of ₦36,609,663,000.00 (Thirty-six billion, six hundred and nine million, six hundred and sixty-three thousand naira) was the revenue target in 2013 while actual revenue collected was ₦25,976,706,743.19 (Twenty-five billion, nine hundred and seventy-six million, seven hundred and six thousand, seven hundred and forty-three naira, nineteen kobo), thus leading to a shortfall of

₦10,632,956,256.81 (Ten billion, six hundred and thirty-two million, nine hundred and fifty-six thousand, two hundred and fifty-six naira, eighty-one kobo).

The Executive Chairman has been requested to explain the huge shortfall.

(b) The total sums of ₦476,904,527.26 (Four hundred and seventy-six million, nine hundred and four thousand, five hundred and twenty-seven naira, twenty-six kobo) were arrears of Value Added Tax owed by (16) Companies as at 31st December, 2013.

Similarly, Withholding Tax arrears stood at ₦306,257,554.83 (Three hundred and six million, two hundred and fifty-seven thousand, five hundred and fifty-four naira, eighty-three kobo) against 19 (nineteen) companies in 2013.

The Executive Chairman has been requested to recover the arrears of revenue and forward evidence of recovery to me for verification.

The attention of the Executive Chairman, Federal Inland Revenue Service has been drawn to all the issues raised in my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/52 of 11th April, 2014. His response is still being awaited.

NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY

10.11 During the special revenue and tax remittance audit of the Agency, it was observed that:

(a) Tax deductions totalling ₦109,546,279.15 (One hundred and nine million, five hundred and forty-six thousand, two hundred and seventy-nine naira, fifteen kobo) were unremitted by the Agency between January and December, 2012. These are made up of WHT of ₦53,510,234.82 (Fifty-three million, five hundred and ten thousand, two hundred and thirty-four naira, eighty-two kobo) and VAT of ₦56,031,144.33 (Fifty-six million, thirty-one thousand, one hundred and forty-four naira, thirty-three kobo).

The Executive Director has been requested to remit the sum of ₦105,291,324.98 (One hundred and five million, two hundred and ninety-one thousand, three hundred and twenty-four naira ninety-eight kobo) to the Federal Inland Revenue Service and forward all particulars to me for audit verification.

(b) From the Audited Account, it was observed that Federal Government share of net surplus in the revenue account was understated with the sum of ₦111,504,289.06 (One hundred and eleven million, five hundred and four thousand, two hundred and eighty-nine naira, six kobo) arising from the inclusion of depreciation as expenses and failure to transfer retained earning of the past year to current year account.

The Executive Director has been requested to pay the sum of ₦111,504,289.06 to the Consolidated Revenue Fund and forward relevant particulars to me for audit verification.

All the issues raised have been communicated to the Executive Director though my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/42 of 21st March, 2014. The response from the Agency dated 29th April, 2014 was not satisfactory owing to insufficient evidence advanced by the Agency.

MICRO & SMALL TAX OFFICE AND INDIVIDUAL AND ENTERPRISES INCOME TAX OFFICE, WUSE ZONE 6, ABUJA

10.12 At the Federal Inland Revenue Service, Micro & Small Tax Office and Individual & Enterprise Income Tax Office, Wuse, Zone 6, Abuja, the following observations were made:-

(a) It was observed that ₦2,593,098,400.00 (Two billion, five hundred and ninety-three million, ninety-eight thousand, four hundred naira) was the targeted revenue for 2013, while the actual revenue collected was ₦2,098,913,288.44 (Two billion, ninety-eight million, nine hundred and thirteen thousand, two hundred and eighty-eight naira, forty-four kobo), thus leading to a shortfall of ₦494,185,111.56 (Four hundred and ninety-four million, one hundred and eighty-five thousand, one hundred and eleven naira, fifty-six kobo) representing 19.06% of the target set for the period.

(b) At the Individual and Enterprises Income Tax Office, Wuse Zone 6, Abuja, ₦1,366.495,666.64 (One billion, three hundred and sixty-six million, four hundred and ninety-five thousand, six hundred and sixty-six naira, sixty-four kobo) was targeted revenue for year 2013. The actual revenue collected during the period was ₦1,170,189,177.67 (One billion, one hundred and seventy million, one hundred and eighty-nine thousand, one hundred and seventy-seven naira, sixty-seven kobo), thus leading to a shortfall of ₦196,306,488.97 (One hundred and ninety-six million, three hundred and six thousand, four hundred and eighty-eight naira, ninety-seven kobo) representing 14.37% of the target set for the period.

(c) A total sum of ₦2,458,545.74 (Two million, four hundred and fifty-eight thousand, five hundred and forty-five naira, seventy-four kobo) was the Company Income Tax (CIT) owed by one company during this period.

(d) Also owed by one company was the arrears of tax liability totalling ₦5,019,191.49 (Five million, nineteen thousand, one hundred and ninety-one naira forty-nine kobo) during the period.

(e) One (1) limited liability company owed Company Income Tax and Value Added Tax totalling ₦1,499,493.80 (One million, four hundred and ninety-nine thousand, four hundred and ninety-three naira, eighty kobo) as at 31st December, 2013.

(f) Seven (7) companies owed amounts totalling ₦762,908.00 (Seven hundred and sixty-two thousand, nine hundred and eight naira) as Company Income Tax arrears during the period.

(g) Four (4) companies owed amounts totalling ₦15,390,750.98 (Fifteen million, three hundred and ninety thousand, seven hundred and fifty naira, ninety-eight kobo) as Withholding Tax arrears as at 31st December, 2013.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service and his response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE (MSTO) & INDIVIDUAL & ENTERPRISE INCOME TAX OFFICE, MAITAMA, ABUJA

10.13 At the Federal Inland Revenue Service, Micro and Small Tax Payers Office and Individual and Enterprise Income Tax Offices, Maitama, Abuja, the following observations were made:-

(a) It was observed that ₦1,275,196,000.00 (One billion, two hundred and seventy-five million, one hundred and ninety-six thousand naira) was the target revenue for the period. However, the actual revenue collected was ₦758,661,803.46 (Seven hundred and fifty-eight million, six hundred and sixty-one thousand, eight hundred and three naira, forty-six kobo), thus leading to a shortfall of ₦516,534,116.54 (Five hundred and sixteen million, five hundred and thirty-four thousand, one hundred and sixteen naira, fifty-four kobo) representing 40.50% of the target set during the period.

(b) At Individual and Enterprise Income Tax Office, Maitama, Abuja that ₦830,340,000.00 (Eight hundred and thirty million, three hundred and forty thousand naira) was the target revenue for the period while the actual revenue collected was ₦902,129,217.41 (Nine hundred and two million, one hundred and twenty-nine thousand, two hundred and seventeen naira forty-one kobo), thus leading to a surplus of ₦71,781,217.41 (Seventy-one million, seven hundred and eighty-one thousand, two hundred and seventeen naira, forty-one kobo) representing 8.65% of the target set during the period.

(c) It was further observed at the Maitama MSTO, that 17 (seventeen) companies owed taxes totalling ₦17,805,419.24 (Seventeen million, eight hundred and five thousand, four hundred and nineteen naira, twenty-four kobo) as at 31st December, 2013.

(d) It was also observed at the Individual and Enterprise Tax Office, Maitama that a total sum of ₦3,995,015.00 (Three million, nine hundred and ninety-five thousand, fifteen naira) collectible revenue was owed by a private company within the period. While the uncollectible revenue in arrears owed by another private company within

this same period was ₦1,839,737.00 (One million, eight hundred and thirty-nine thousand, seven hundred and thirty-seven naira).

(e) Lastly, it was observed that 5 (Five) companies owed amounts totalling ₦1,465,072.82 (One million, four hundred and sixty-five thousand, seventy-two naira, eighty-three kobo) in Company Income Tax and Withholding Tax arrears as at 31st December, 2013.

All the issues raised were communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. No. OAuGF/FIRS/NOGRA/2014/VOL.I/12 dated 21st March, 2014. His response is still being awaited.

MICRO AND SMALL TAX PAYERS OFFICE & INDIVIDUAL & ENTERPRISE TAX OFFICE, ASOKORO, ABUJA

10.14 At the Federal Inland Revenue Service, Micro and Small Tax Payers Office and Individual & Enterprises Tax Office, Asokoro, Abuja, the following observations were made:-

(a) It was observed at Micro and Small Tax Payers Office, Asokoro, that ₦591,809,249.98 (Five hundred and ninety-one million, eight hundred and nine thousand, two hundred and forty-nine naira ninety-eight kobo) was the target revenue for the Tax Payers Office during the period. The actual revenue collected was ₦375,319,604.09 (Three hundred and seventy-five million, three hundred and nineteen thousand, six hundred and four naira nine kobo) thus leading to a shortfall of ₦216,489,645.89 (Two hundred and sixteen million, four hundred and eighty-nine thousand, six hundred and forty-five naira eighty-nine kobo) representing 36.58% of the target set.

(b) It was also observed at Individual & Enterprise Tax Office, Asokoro, that ₦402,484,260.01(Four hundred and two million, four hundred and eighty-four thousand, two hundred and fifty naira and one kobo) was the target revenue for the period while the actual revenue collected by this Tax Office was ₦438,930,845.73 (Four hundred and thirty-eight million, nine hundred and thirty thousand, eight hundred and forty-five naira, seventy-three kobo), thus leading to surplus of ₦36,446,595 72 (Thirty-six million, four hundred and forty-six thousand, five hundred and ninety-five naira seventy-two kobo) representing 9.06% over the target set for the period.

(c) Two (2) private companies owed the Federal Government a total sum of ₦2,386,852.20 (Two million, three hundred and eighty-six thousand, eight hundred and fifty-two naira, twenty kobo) as Company Income Tax and Value Added Tax during this period.

(d) Eighteen (18) individuals owed Personal Income Tax totalling ₦1,422,500.00 (One million, four hundred and twenty-two thousand, five hundred naira) as at 31st December, 2013.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. No. OAuGF/FIR/NOGA/2014/VOL.1/15 dated 26th March, 2014 and his response is being awaited.

CENTRAL AREA MDAs TAX OFFICE, ABUJA

10.15 At the Federal Inland Revenue Service, Central Area, MDAs Tax Office, Abuja, the following observations were made:-

(a) It was observed that ₦32,965,273,000.00 (Thirty-two billion, nine hundred and sixty-five million, two hundred and seventy-three thousand naira) was target revenue for the Tax Payers Office during the period. The actual revenue collected within the period was ₦32,547,987,450.59 (Thirty-two billion, five hundred and forty-seven million, nine hundred and eighty-seven thousand four hundred and fifty naira, fifty-nine kobo) thus leading to a shortfall of ₦417,285,549.41 (Four hundred and seventeen million, two hundred and eighty-five thousand, five hundred and forty-nine naira forty-one kobo) representing 1.27% of the target set for the period.

(b) A total sum of ₦87,975,469.49 (Eighty-seven million, nine hundred and seventy-five thousand, four hundred and sixty-nine naira, forty-nine kobo) was owed by 9 (nine) companies as Pay-As-You-Earn (PAYE) during this period. It was also observed that a Petroleum Corporation owed amounts totalling ₦353,950,901.73 (Three hundred and fifty-three million, nine hundred and fifty thousand, nine hundred and one naira, seventy-three kobo) as at 31st December, 2013.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service, through my Audit Inspection Report Ref. OAuGF/FIRS/NOGRA/2014/VOL.1/1/14 dated 26th March, 2014. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE, SULEJA, NIGER STATE

10.16 At the Federal Inland Revenue Service, Micro and Small Tax Payers Office, Suleja, Niger State, the following observations were made:-

(a) The target set for the period was ₦487,414,700.00 (Four hundred and eighty-seven million, four hundred and fourteen thousand, seven hundred naira) while the actual revenue collected was ₦219,752,023.52 (Two hundred and nineteen million, seven hundred and fifty-two thousand, twenty-three naira fifty-two kobo) thus leading

to a shortfall of ₦267,662,676.48 (Two hundred and sixty-seven million, six hundred and sixty-two thousand, six hundred and seventy-six naira, forty-eight kobo) representing 45.08% of the target set for the period.

(b) One (1) private company owed arrears of Education Development Tax totalling ₦2,898.03 (Two thousand eight hundred and ninety-eight naira, three kobo) as at 31st December, 2013.

The Executive Chairman, Federal Inland Revenue Service has been informed through my Audit Inspection Report Ref. OAuGF/FIRS/NOGRA/2014/VOL.1/02 dated 7th March, 2014 and his response is being awaited.

INDIVIDUAL & ENTERPRISE INCOME TAX OFFICE, GARKI, FCT, ABUJA

10.17 At the Federal Inland Revenue Service, Individual and Enterprise Income Tax Office Garki, FCT, Abuja, the following observations were made:-

(a) The target revenue for the year ended 31st December, 2013 was ₦1,014,860,000.00 (One billion, fourteen million, eight hundred and sixty thousand naira) while the actual revenue collected was ₦1,005,519,915.66 (One billion, five million, five hundred and nineteen thousand, nine hundred and fifteen naira, sixty-six kobo) thus leading to a shortfall of ₦9,340,084.34 (Nine million, three hundred and forty thousand, eighty-four naira, thirty-four kobo) representing 0.92% of the target set during the period.

(b) Ten (10) individuals and Enterprises owed a total sum of ₦8,826,259.26 (Eight million, eight hundred and twenty-six thousand, two hundred and fifty-nine naira, twenty-six kobo) as taxes in arrears as at 31st December, 2013.

The issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report ref. OAuGF/FIRS/NOGRA2014/VOL.I/11 dated 21st March, 2014 and his response is being awaited.

LARGE TAX OFFICE CENTRAL BUSINESS DISTRICT, ABUJA

10.18 At the Federal Inland Revenue Service, Large Tax Office, Central Business District, Abuja, the following observations were made:

(a) The target revenue for the period under review was ₦38,777,400,000.00 (Thirty-eight billion, seven hundred and seventy-seven million, four hundred thousand naira). The actual revenue collected was ₦50,742,158,144.79 (Fifty billion, seven hundred and forty-two million, one hundred and fifty-eight thousand, one

hundred and forty-four naira seventy-nine kobo) thus leading to a surplus of ₦11,964,758,144.79 (Eleven billion, nine hundred and sixty-four million seven hundred and fifty-eight thousand, one hundred and forty-four naira seventy-nine kobo) representing 31% of the target set for the period.

(b) Nine (9) companies owed a total sum of ₦3,313,228,247.40 (Three billion, three hundred and thirteen million, two hundred and twenty-eight thousand, two hundred and forty-seven naira, forty kobo) as Company Income Tax (CIT) as at 31st December, 2013.

(c) Education Development Tax (EDT) amounting to ₦186,721,664.28 (One hundred and eighty-six million, seven hundred and twenty-one thousand, six hundred and sixty-four naira, twenty-eighty kobo) was owed by five (5) companies as at 31st December, 2013.

(d) Withholding taxes totaling ₦1,104,849,564.59 (One billion, one hundred and four million, eight hundred and forty-nine thousand, five hundred and sixty-four naira, fifty-nine kobo) was owed by 5 (five) companies during this period.

(e) Six (6) private companies owed ₦3,899,498,284.47 (Three billion, eight hundred and ninety-nine million four hundred and ninety-eight thousand, two hundred and eighty-four naira, forty-seven kobo) in respect of arrears of Value Added Tax (VAT) as at 31st December, 2013.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report ref. OAuGF/FIRS/NOGRA/2014/VOL.1/13 dated 24th March, 2014 and his response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE, 12 PORT-HARCOURT CRESCENT ROAD, AREA 11, ABUJA

10.19 At the Federal Inland Revenue Service, Micro and Small Tax Payers Office, Area 11, Abuja, the following observations were made:-

(a) The targeted revenue was ₦3,160,678,500.00 (Three billion, one hundred and sixty million, six hundred and seventy-eight thousand, five hundred naira). Actual Revenue collected was ₦2,394,690,838.34 (Two billion, three hundred and ninety-four million, six hundred and ninety thousand, eight hundred and thirty-eight naira, thirty-four kobo) thus leading to a shortfall of ₦765,987,661.66 (Seven hundred and sixty-five million, nine hundred and eighty-seven thousand, six hundred and sixty-one naira, sixty-six kobo) representing 24.23% of the target set for the period.

(b) One (1) Communication company owed Withholding Tax and Pay-As-You-Earn Tax of ₦5,114,904.49 (Five million, one hundred and fourteen thousand, nine hundred and four naira, forty-nine kobo) and ₦2,464,060.55 (Two million, four

hundred and sixty-four thousand, sixty naira, fifty-five kobo) respectively during the period.

(c) Two (2) companies owed a total sum of ₦17,967,480.24 (Seventeen million, nine hundred and sixty-seven thousand, four hundred and eighty naira, twenty-four kobo) as Company Income Tax as at 31st December, 2013.

(d) Four (4) companies owed Education Tax of ₦1,085,000.45 (One million, eighty-five thousand naira, forty-five kobo) and Value Added Tax of ₦5,265,528.03 (Five million, two hundred and sixty-five thousand, five hundred and twenty-eight naira, three kobo) as at 31st December, 2013.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. OAuGF/FIRS/NOGRA/2014/VOL.1/10 dated 21st March, 2014. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE
INDIVIDUAL & ENTERPRISES OFFICE UTAKO, ABUJA

10.20 At the Federal Inland Revenue Service, Micro and Small Tax Payers Office and Individual and Enterprises Tax Office, Utako, Abuja, the following observations were made:-

(a) It was observed at Micro and Small Tax Payers Office, Utako, that ₦1,647,797,499.97 (One billion, six hundred and forty-seven million, seven hundred and ninety-seven thousand, four hundred and ninety-nine naira, seven kobo) was the target revenue for the year 2013, while the actual revenue collected was ₦1,225,886,647.93 (One billion, two hundred and twenty-five million, eight hundred and eighty-six thousand, six hundred and forty-seven naira, ninety-three kobo). A shortfall of ₦421,910,852.02 representing 25.60% of the target set was recorded during the period.

(b) At Individual and Enterprises Tax Office, Utako, it was observed that ₦816,501,000.03 (Eight hundred and sixteen million, five hundred and one thousand naira, three kobo) was the target revenue for the period while the actual revenue collected was ₦897,626,317.00 (Eight hundred and ninety-seven million, six hundred and twenty-six thousand, three hundred and seventeen naira) thus leading to a positive variance of ₦81,125,316.97 representing 9.94% increase over the target set within the period.

(c) Nine (9) companies owed ₦9,791,128.77 (Nine million, seven hundred and ninety-one thousand, one hundred and twenty-eight naira, seventy-seven kobo) as Company Income Tax as at 31st December, 2013.

(d) Eleven (11) companies owed Withholding Tax of ₦2,777,593.25 (Two million, seven hundred and seventy-seven thousand, five hundred and ninety-three naira,

twenty-five kobo) as at 31st December, 2013, while 6 (six) companies owed Value Added Tax of ₦3,576,289.31 (Three million, five hundred and seventy-six thousand, two hundred and eighty-nine naira, thirty-one kobo) during the same period.

(e) Six (6) companies owed Education Tax totalling ₦1,345,587.47 (One million, three hundred and forty-five thousand, five hundred and eighty-seven naira, forty-seven kobo) as at 31st December, 2013 while 4 (four) companies owed ₦275,655.00 (Two hundred and seventy-five thousand, six hundred and fifty-five naira) as Personal Income Tax in arrears.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report ref. OAuGF/FIRS/NOGRA/2014/VOL.1/3 dated 17th March, 2014. His response is being awaited.

MICRO AND SMALL TAX PAYERS OFFICE INDIVIDUAL AND ENTERPRISES OFFICE, GWAGWALADA, ABUJA

10.21 At the Federal Inland Revenue Service, Micro and Small Tax Payers and Individual & Enterprises Office, Gwagwalada, Abuja, the following observations were made:-

(a) The target revenue for the period under review was ₦878,768,500.64 (Eight hundred and seventy-eight million, seven hundred and sixty-eight thousand, five hundred naira, sixty-four kobo) while the actual revenue collected was ₦392,045,032.91 (Three hundred and ninety-two million, forty-five thousand, thirty-two naira, ninety-one kobo) thus leading to a shortfall of ₦486,723,467.40 (Four hundred and eighty-six million, seven hundred and twenty-three thousand, four hundred, and sixty-seven naira, forty kobo) representing 55.39% of the target set for year 2013.

(b) It was also observed at Individual and Enterprises Income Tax Office, Gwagwalada, that ₦648,126,500.01 (Six hundred and forty-eight million, one hundred and twenty-six thousand, five hundred naira, one kobo) was the target revenue for the period. The actual revenue collected was ₦433,738,152.24 (Four hundred and thirty-three million, seven hundred and thirty-eight thousand, one hundred and fifty-two naira, twenty-four kobo), leading to a shortfall of ₦214,388,347.77 (Two hundred and fourteen million, three hundred and eighty-eight thousand, three hundred and forty-seven naira, seventy-seven kobo), representing 33.08% of the target set for the year 2013.

(c) A private company owed the Federal Government a total sum of ₦3,621,000.00 (Three million, six hundred and twenty-one thousand naira) as Education Tax in arrears as at 31st December, 2013.

All the issues raised have been communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. No.

OAuGF/FIRS/NOGRA/2014/VOL.1/04 dated 17th March, 2014. His response is being awaited.

LAGOS MAINLAND REGION, MEDIUM TAX OFFICE

10.22 At the Lagos Mainland Region, Medium Tax Office, it was observed that the revenue target of the Office for the year 2013 was ₦12,564,966,400.00 (Twelve billion, five hundred and sixty-four million, nine hundred and sixty-six thousand, four hundred naira). The actual collection for the period was ₦7,908,312,460.35 (Seven billion, nine hundred and eight million, three hundred and twelve thousand, four hundred and sixty naira, thirty-five kobo). There was therefore a shortfall of ₦4,656,653,939.65 (Four billion, six hundred and fifty-six million, six hundred and fifty-three thousand, nine hundred and thirty-nine naira, sixty-five kobo), representing 37% of the revenue target set.

The Executive Chairman has been requested to furnish the reason(s) for the shortfall in the revenue target for 2013 fiscal year.

(b) The underlisted taxes totaling ₦96,461,737.32 (Ninety-six million, four hundred and sixty-one thousand, seven hundred and thirty-seven naira, thirty-two kobo) were owed by various companies.

(i) Nineteen (19) companies owed the total sum of ₦60,745,616.66 (Sixty million, seven hundred and forty-five thousand, six hundred and sixteen naira, sixty-six kobo) in respect of Company Income Tax as at 31st December, 2013.

(ii) Arrears amounting to ₦19,008,020.66 (Nineteen million, eight thousand, twenty naira, sixty-six kobo) in respect of Education Tax was owed by nineteen (19) companies.

(iii) Value Added Tax totaling ₦16,708,100.00 (Sixteen million, seven hundred and eight thousand, one hundred naira) was owed by a company, as at 31st December, 2013.

The Executive Chairman has been asked to recover the total sum of ₦96,461,737.32 (Ninety-six million, four hundred and sixty-one thousand, seven hundred and thirty-seven naira, thirty-two kobo) in respect of arrears of Company Income Tax (CIT), Education Tax (EDT) and Value Added Tax (VAT) from these companies. Details of such recovery should be forwarded to my Office for audit verification.

All the issues raised have been communicated to the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/NOGRA/VOL.IV/61 of 12th May, 2014. His response is still being awaited.

ALIMOSHO MICRO AND SMALL TAX OFFICE, LAGOS

10.23 At the Alimosho Micro and Small Tax Office, Lagos, it was observed that:

(a) The total revenue target for the Office during the year was ₦355,639,800.00 (Three hundred and fifty-five million, six hundred and thirty-nine thousand, eight hundred naira) while the actual revenue collected was ₦238,573,813.44 (Two hundred and thirty-eight million, five hundred and seventy-three thousand, eight hundred and thirteen naira, forty-four kobo). This led to a shortfall of ₦117,065,986.56 (One hundred and seventeen million, sixty-five thousand, nine hundred and eighty-six naira, fifty-six kobo).

The Executive Chairman has been requested to furnish the reason(s) for the shortfall.

(b)(i) Thirty-three (33) companies owed amounts totaling ₦2,606,348.89 (Two million, six hundred and six thousand, three hundred and forty-eight naira, eighty-nine kobo) in respect of Company Income Tax (CIT) as at 31st December, 2013.

(ii) Education Tax amounting to ₦556,479.14 (Five hundred and fifty-six thousand, four hundred and seventy-nine naira, fourteen kobo) was owed by 5 (five) companies as at 31st December, 2013.

(iii) Arrears amounting to ₦15,753,503.72 (Fifteen million, seven hundred and fifty-three thousand, five hundred and three naira, seventy-two kobo) were owed by 8 (eight) companies in respect of Value Added Tax during the period under review.

The Executive Chairman has been requested to recover the outstanding taxes from the companies and furnish me with recovery particulars for audit confirmation.

All the issues raised have been communicated to the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/50 of 11th April, 2014. His response is still being awaited.

SURULERE MICRO AND SMALL TAX OFFICE, LAGOS

10.24 At the Surulere Micro and Small Tax Office, Lagos, it was observed that:

(a) The total sum of ₦1,420,628,500.00 (One billion, four hundred and twenty million, six hundred and twenty-eight thousand, five hundred naira) was the revenue target in 2013 while the actual revenue collected was ₦1,120,011,520.58 (One billion, one hundred and twenty million, eleven thousand, five hundred and twenty naira, fifty-eight kobo) thus resulting in a shortfall of ₦300,616,979.42 (Three

hundred million, six hundred and sixteen thousand, nine hundred and seventy-nine naira, forty-two kobo).

The Executive Chairman has been requested to furnish me with the reason(s) for the shortfall.

(b) The sums of ₦47,055,777.66 (Forty-seven million, fifty-five thousand, seven hundred and seventy-seven naira, sixty-six kobo) were arrears of revenue owed by 44 (forty-four) companies as at 31st December, 2013. The amount comprised ₦31,149,881.59, ₦2,874,456.38, ₦10,620,312.69 and ₦2,411,127.00 for Company Income Tax (CIT), Education Development Tax (EDT), Value Added Tax (VAT) and Withholding Tax (WHT) respectively.

The Executive Chairman has been requested to explain the reason(s) for the debts, recover the arrears totaling ₦47,055,777.66 (Forty-seven million, fifty-five thousand, seven hundred and seventy-seven naira, sixty-six kobo) from the companies and forward evidence of recovery to my Office for verification.

The attention of the Executive Chairman, Federal Inland Revenue Services has been drawn to the issues raised through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/62 dated 2nd May, 2014. His response is still being awaited.

ONIKAN MICRO AND SMALL TAX OFFICE, LAGOS

10.25 During the special Revenue and Tax Remittance Audit carried out at Onikan Micro and Small Tax Office, it was observed that the target revenue for the year under review was ₦3,265,293,000.00 (Three billion, two hundred and sixty-five million, two hundred and ninety-three thousand naira) while the actual revenue collected was ₦2,599,427,402.45 (Two billion, five hundred and ninety-nine million, four hundred and twenty-seven thousand, four hundred and two naira, forty-five kobo). Therefore, there was a shortfall of ₦665,865,597.55 (Six hundred and sixty-five million, eight hundred and sixty-five thousand, five hundred and ninety-seven naira, fifty-five kobo) for the year.

The Executive Chairman has been requested to furnish the reason(s) for the shortfall.

This issue was reported to the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/57 dated 29th April, 2014. His response is still being awaited.

AJAH MICRO AND SMALL TAX OFFICE, LAGOS

10.26 During the special Revenue and Tax Remittances Audit carried out at the Ajah Micro and Small Tax Office, the following observations were made:

(a) The revenue target for 2013 was ₦1,467,730,500.00 (One billion, four hundred and sixty-seven million, seven hundred and thirty thousand, five hundred naira) while the actual revenue collected was ₦1,079,197,472.16 (One billion, seventy-nine million, one hundred and ninety-seven thousand, four hundred and seventy-two naira, sixteen kobo). This led to a deficit of ₦388,533,027.84 (Three hundred and eighty-eight million, five hundred and thirty-three thousand, twenty-seven naira, eighty-four kobo).

The Executive Chairman has been requested to explain the shortfall.

(b) The total sum of ₦99,667,381.61 (Ninety-nine million, six hundred and sixty-seven thousand, three hundred and eighty-one naira, sixty-one kobo) were arrears of taxes outstanding against 16 (sixteen) companies as at 31st December, 2013. These comprised of the sum of ₦53,954,181.28, ₦14,419,263.06, ₦161,133.00 and ₦31,132,804.27 for Company Income Tax (CIT), Education Tax (EDT), Withholding Tax (WHT) and Value Added Tax (VAT) respectively.

The Executive Chairman has been requested to recovery these arrears totaling ₦99,667,381.61 (Ninety-nine million, six hundred and sixty-seven thousand, three hundred and eighty-one naira, sixty-one kobo) and forward evidence of recovery to my Office for verification.

The attention of the Executive Chairman, Federal Inland Revenue Services has been drawn to the issues raised through the Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/57 dated 5th May, 2014. His response is still being awaited at the time of compiling this report in June, 2014.

ILUPEJU 1 MICRO AND SMALL TAX OFFICE, LAGOS

10.27 During the special Revenue and Tax Remittance audit of the Ilupeju 1 Micro and Small Tax office, Lagos, it was observed that:

(a) There was a shortfall between the revenue target and actual revenue collected. The difference was ₦541,409,771.28 (Five hundred and forty-one million, four hundred and nine thousand, seven hundred and seventy-one naira, twenty-eight kobo) representing 23% of the revenue target. The revenue target for the Office in the year under review was ₦2,430,263,500.00 (Two billion, four hundred and thirty million, two hundred and sixty-three thousand, five hundred naira) while the actual revenue collected was ₦1,888,853,728.72 (One billion, eight hundred and eighty-eight million, eight hundred and fifty-three thousand, seven hundred and twenty-eight naira, seventy-two kobo).

The Executive Chairman has been requested to explain the reason(s) for the shortfall.

(b) Twenty-eight (28) companies owed a total sum of ₦5,558,820.35 (Five million, five hundred and fifty-eight thousand, eight hundred and twenty naira, thirty-five kobo) in respect of Company Income Tax (CIT) as at 31st December, 2013.

The Executive Chairman has been requested to recover this money totaling ₦5,558,820.35 (Five million, five hundred and fifty-eight thousand, eight hundred and twenty naira, thirty-five kobo) from the companies and forward to me the recovery particulars for audit verification.

(c) Education Development Tax (EDT) of ₦471,922.00 (Four hundred and seventy-one thousand, nine hundred and twenty-two naira) was owed by a company as at December, 2013.

(d) A company had outstanding tax liability of ₦1,731,130.84 (One million, seven hundred and thirty-one thousand, one hundred and thirty naira, eighty-four kobo). The tax liabilities comprised of Company Income Tax (CIT), Education Development Tax (EDT) and LSP assessments for the period between 1995 and 2011 years of assessment.

The Executive Chairman has been requested to recover the sum of ₦1,731,130.84 from the company and forward recovery particulars for audit verification.

All the issues raised have been communicated to the Executive Chairman, through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/55 of 29th April, 2014. His response is still being awaited.

BROAD STREET MICRO AND SMALL TAX OFFICE, LAGOS

10.28 During the special Revenue and Tax Remittance audit of the Broad Street Micro and Small Tax Office, Lagos, it was observed that:-

(a) The revenue generated for the year 2013 fell short of the revenue target by ₦2,281,456,776.45 (Two billion, two hundred and eighty-one million, four hundred and fifty-six thousand, seven hundred and seventy-six naira, forty-five kobo). The revenue target for the period was ₦5,472,675,600.00 (Five billion, four hundred and seventy-two million, six hundred and seventy-five thousand, six hundred naira) but the actual revenue realized was ₦3,191,218,823.55 (Three billion, one hundred and ninety-one million, two hundred and eighteen thousand, eight hundred and twenty-three naira, fifty-five kobo).

The Executive Chairman has been requested to furnish me with reason(s) for the shortfall in revenue collection.

(b) Various arrears of taxes amounting to ₦13,960,202.24 (Thirteen million, nine hundred and sixty thousand, two hundred and two naira, twenty-four kobo) were owed by 13 (thirteen) companies. A breakdown of the arrears are stated below:-

S/N	TYPE OF TAXES	NO. OF COMPANY	AMOUNT ₦
1.	COMPANY INCOME TAX	6	7,709,409.54
2.	EDUCATION TAX	4	510,786.70
3.	VALUE ADDED TAX	1	5,417,807.00
4.	WITHHOLDING TAX	2	322,199.00
	TOTAL	**13**	**₦13,960,202.24**

The Executive Chairman has been requested to recover this money and forward recovery particulars for audit verification.

The issues raised have been communicated to the Executive Chairman, through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/60 of 2nd May, 2014. His response is being awaited.

LARGE TAX OFFICE, MAINLAND, AGIDINGBI

10.29 During the recent audit inspection of Large Tax Office, Mainland, Agidingbi, Lagos, it was observed that:-

(a) There was a shortfall of ₦33,792,801,505.92 (Thirty-three billion, seven hundred and ninety-two million, eight hundred and one thousand, five hundred and five naira, ninety-two kobo) representing 14%, on revenue collected by this office. The sum of ₦205,342,071,293.28 (Two hundred and five billion, three hundred and forty-two million, seventy-one thousand, two hundred and ninety-three naira, twenty-eight kobo) was actually generated against the targeted amount of ₦239,134,872,799.20 (Two hundred and thirty-nine billion, one hundred and thirty-four million, eight hundred and seventy-two thousand, seven hundred and ninety-nine naira, twenty kobo).

The Executive Chairman has been requested to explain the shortfall.

(b)(i) The sum of ₦419,297,784.85 (Four hundred and nineteen million, two hundred and ninety-seven thousand, seven hundred and eighty-four naira, eighty-five kobo) was owed by 4 (four) companies in respect of Company Income Tax as at 31st December, 2013.

(ii) Education Tax totaling ₦39,039,087.16 (Thirty-nine million, thirty-nine thousand, eight-seven naira, sixteen kobo) was owed by 4 (four) companies as at 31st December, 2013.

(iii) A total sum of ₦39,913,147.00 (Thirty-nine million, nine hundred and thirteen thousand, one hundred and forty-seven naira) was owed by 3 (three) companies as Withholding tax arrears, as at 31st December, 2013.

(iv) Capital Gains Tax (CGT) amounting to ₦33,455,577.48 (Thirty-three million, four hundred and fifty-five thousand, five hundred and seventy-seven naira, forty-eight kobo) was owed by 1 (one) company, as at 31st December, 2013.

The Executive Chairman has been requested to recover these arrears of taxes and furnish the recovery particulars for audit verification.

The issues raised have been taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/51 of 24th April, 2014. His response is still being awaited.

MICRO AND SMALL TAX OFFICE (MSTO), BENIN

10.30 During the recent special revenue audit carried out at the Micro and Small Tax Office, Benin for the year 2013, it was observed that:

(a) In the year 2012, the sum of ₦8,429,380,019.39 (Eight billion, four hundred and twenty-nine million, three hundred and eighty thousand, nineteen naira, thirty-nine kobo) was targeted revenue but only ₦6,344,352,711.74 (Six billion, three hundred and forty-four million, three hundred and fifty-two thousand, seven hundred and eleven naira, seventy-four kobo) was actually collected, thereby leading to a shortfall of ₦2,085,026,307.65 (Two billion, eighty-five million, twenty-six thousand, three hundred and seven naira, sixty-five kobo) representing 24.74% of the target set for that year.

The Executive Chairman, FIRS has been requested to explain the shortfall and to furnish me with efforts being made to improve on the revenue collection.

(b) It was also observed that there was a shortfall of ₦503,139,989.56 (Five hundred and three million, one hundred and thirty-nine thousand, nine hundred and eighty-nine naira, fifty-six kobo) between January and October, 2013, representing 30.88% of the target set. The sum of ₦1,126,310,327.23 (One billion, one hundred and twenty-six million, three hundred and ten thousand, three hundred and twenty-seven naira, twenty-three kobo) was actually collected against the targeted amount of ₦1,629,450,316.79 (One billion, six hundred and twenty-nine million, four hundred and fifty thousand, three hundred and sixteen naira, seventy-nine kobo).

The Executive Chairman has been requested to explain the shortfall and to furnish me with efforts being made to improve on the revenue collection.

(c) The sum of ₦605,920.38 (Six hundred and five thousand, nine hundred and twenty naira, thirty-eight kobo) was owed by 53 (fifty-three) companies as Education tax arrears in 2013.

The Executive Chairman, Federal Inland Revenue Service has been requested to recover these outstanding taxes.

(d) Fifty (50) companies owed a total sum of ₦2,832,340.16 (Two million, eight hundred and thirty-two thousand, three hundred and forty naira, sixteen kobo) being Company Income Tax as at 31st October, 2013.

The Executive Chairman, Federal Inland Revenue Service has been requested to recover these taxes.

The issues raised have been brought to the attention of the Executive Chairman in my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/22 of 29th November, 2013. His response is still being awaited.

GOVERNMENT BUSINESS TAX OFFICE (GBTO) AKURE, ONDO STATE

10.31 During the examination of the accounting records maintained by the Government Business Tax Office (GBTO) Akure, it was observed that:-

(a) A shortfall of ₦3,087,548,107.58 (Three billion, eighty-seven million, five hundred and forty-eight thousand, one hundred and seven naira, fifty-eight kobo) was recorded on revenue collection at this Tax Office. The expected revenue was ₦5,193,891,833.33 (Five billion, one hundred and ninety-three million, eight hundred and ninety-one thousand, eight hundred and thirty-three naira, thirty-three kobo) while the actual revenue collected for the period between 1st January – 31st October, 2013 amounted to ₦2,106,343,725.75 (Two billion, one hundred and six million, three hundred and forty-three thousand, seven hundred and twenty-five naira, seventy-five kobo).

The Executive Chairman, FIRS has been requested to explain the shortfall and to furnish me with efforts being made to improve on the revenue collection.

(b) Eleven (11) Local Government Areas in Ondo State owed the Federal Government WHT and VAT totaling ₦210,504,212.98 (Two hundred and ten million, five hundred and four thousand, two hundred and twelve naira, ninety-eight kobo) as at October, 2013.

The Executive Chairman has been requested to recover these arrears of taxes and furnish me with the recovery particulars for audit verification.

(c) The Ondo State Electricity Board owed arrears of taxes totaling ₦4,116,087.68 (Four million, one hundred and sixteen thousand, eighty-seven naira, sixty-eight kobo) comprising of Value Added Tax (VAT) of ₦1,897,966.61 (One million, eight hundred and ninety-seven thousand, nine hundred and sixty-six naira, sixty-one kobo) and Withholding Tax (WHT) totalling ₦2,218,121.07 (Two million,

two hundred and eighteen thousand, one hundred and twenty-one naira, seven kobo) as at 31st October, 2013.

The Executive Chairman has been requested to recover the outstanding liabilities and furnish me with evidence of recovery for audit verification.

The issues were brought to the notice of the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/25 of 15th December, 2013. His response is still being awaited at the time of compiling this report in April, 2014.

MICRO AND SMALL TAX PAYERS OFFICE AND INDIVIDUAL AND ENTERPRISES TAX OFFICE AKURE, ONDO STATE

10.32 During the examination of the accounting records maintained by the Tax Payers Office, Akure, Ondo State, it was observed that:-

(a) Between July and December, 2012, a shortfall of ₦587,562,256.46 (Five hundred and eighty-seven million, five hundred and sixty-two thousand, two hundred and fifty-six naira, forty-six kobo) was recorded between the expected and actual revenue. The expected revenue was ₦1,828,865,082.72 (One billion, eight hundred and twenty-eight million, eight hundred and sixty-five thousand, eighty-two naira, seventy-two kobo) while the actual revenue collected for the period amounted to ₦1,241,302,826.26 (One billion, two hundred and forty-one million, three hundred and two thousand, eight hundred and twenty-six naira, twenty-six kobo).

The Executive Chairman, FIRS has been requested to explain the shortfall and to furnish me with evidence of efforts being made to improve on the revenue collection.

(b) In year 2013, another shortfall of ₦515,518,503.52 (Five hundred and fifteen million, five hundred and eighteen thousand, five hundred and three naira, fifty-two kobo) was recorded between the expected revenue of ₦629,158,277.66 (Six hundred and twenty-nine million, one hundred and fifty-eight thousand, two hundred and seventy-seven naira, sixty-six kobo) and the actual revenue collected for the year 2013 totalling ₦113,639,774.14 (One hundred and thirteen million, six hundred and thirty-nine thousand, seven hundred and seventy-four naira, fourteen kobo).

The Executive Chairman has been requested to explain the shortfall and to furnish me with evidence of efforts made to improve on revenue collection.

(c) Twenty-eight (28) companies owed a total sum of ₦1,077,988.95 (One million, seventy-seven thousand, nine hundred and eighty-eight naira, ninety-five kobo) as Company Income Tax as at 31st October, 2013.

The Executive Chairman has been requested to recover the outstanding Tax liabilities and furnish recovery particulars for audit verification.

(d) Thirty-seven (37) companies owed Educational tax totaling ₦440,595.29 (Four hundred and forty thousand, five hundred and ninety-five naira, twenty-nine kobo) as at 31st October, 2013.

The Executive Chairman has been requested to recover the outstanding Tax liabilities and forward recovery particulars for my verification.

SOCIAL DEVELOPMENT SECRETARIAT, ART AND CULTURE COMPLEX

10.33 During the examination of the accounting and other records maintained by the Secretariat, it was observed that:-

(a) The Internally Generated Revenue (IGR) amounting to ₦6,468,600.00 (Six million, four hundred and sixty-eight thousand, six hundred naira) which was collected between September and December, 2012 had not been remitted through the Federal Capital Treasury Account (FCTA) to the Consolidated Revenue Fund as at the time of audit inspection in June, 2013.

The Secretary has been requested to explain the rationale for non-remittance, remit the money to appropriate authority and forward receipt particulars to my Office for audit verification.

(b) A total sum of ₦2,641,000.00 (Two million, six hundred and forty-one thousand naira) being Internally Generated Revenue (IGR) was allegedly paid to the FCTA in August 2011, by a commercial bank but no evidence exists as acknowledgement from the FCTA that this money was actually received.

The Secretary has been requested to produce evidence acknowledging that FCTA received this money for audit confirmation.

The attention of the Secretary, Social Development Secretariat, Art and Culture was drawn to these issues in my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/04 dated 16th September, 2013. His response is being awaited.

NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL (NAFDAC)

10.34 During the examination of the accounting books and other records maintained at the National Agency for Food and Drug Administration and Control (NAFDAC), it was observed that:

(a) The Agency unilaterally spent all the Internally Generated Revenue totalling ₦6,007,885,133.25 (Six billion, seven million, eight hundred and eighty-five thousand, one hundred and thirty-three naira, twenty-five kobo) and ₦6,527,528,491.83 (Six billion, five hundred and twenty-seven million, five hundred and twenty-eight thousand, four hundred and ninety-one naira, eighty-three kobo) for the years 2011 and 2012 respectively without appropriation or approval of the National Assembly, contrary to the Appropriation Act.

The Director-General has been requested to remit the Federal Government share of the Internally Generated Revenue to the Consolidated Revenue Fund, without further delay and furnish remittance particulars for audit verification.

(b) The Agency has been tying down huge resources in stocks of chemicals and reagents as follows:-

(i) Year 2008 – ₦2,742,597,000.00
(ii) Year 2009 – ₦2,842,997,000.00
(iii) Year 1010 – ₦3,148,499,000.00

If this trend is not properly checked, most of the huge stocks of will expire, resulting in a loss to government.

The Director-General has been requested to furnish me with the rationale for this huge pillage of stocks of chemicals and reagents. His response is still being awaited.

(c) The Agency has been reporting persistent reduction in Operating Surplus over the years. In 2008, the operating surplus was ₦1,017,416,000.00 (One billion, seventeen million, four hundred and sixteen thousand naira). It reduced to ₦759,601,000.00 (Seven hundred and fifty-nine million, six hundred and one thousand naira) in 2009, while a loss of ₦451,636,000.00 (Four hundred and fifty-one million, six hundred and thirty-six thousand naira) was reported in 2010. The Agency did not give any explanation for this disturbing trend.

The Director-General has therefore been requested to explain the persistent reduction in the operating surplus of the Agency over the years.

The issues raised have been brought to the attention of the Director-General through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/06 dated 23rd September, 2013. His response is still being awaited at the time of compiling this report in April, 2014.

NATIONAL ENVIRONMENTAL STANDARD REGULATION AND ENFORCEMENT AGENCY

10.35 During the special Revenue and Tax Remittance audit of the National Environmental Standard Regulation and Enforcement Agency, it was observed that:

(a) A total sum of ₦87,038,642.64 (Eighty-seven million, thirty-eight thousand, six hundred and forty-two naira, sixty-four kobo) in respect of WHT and VAT were deducted from payment for contracts awarded by the Agency in 2011 and 2012. Out of this amount, only the sum of ₦44,708,433.91 (Forty-four million, seven hundred and eight thousand, four hundred and thirty-three naira, ninety-one kobo) was receipted by FIRS, leaving an un-receipted balance of ₦42,330,208.73 (Forty-two million, three hundred and thirty thousand, two hundred and eight naira, seventy-three kobo) which is still with the Agency.

The Director-General has been requested to furnish me with FIRS original receipts as evidence of remittance of the ₦42,330,208.73 (Forty-two million, three hundred and thirty thousand, two hundred and eight naira, seventy-three kobo).

(b) In the Financial Statements of the Agency for 2012, International Travel and Transport expenses increased by ₦70,585,974.96 (Seventy-million, five hundred and eighty-five thousand, nine hundred and seventy-four naira, ninety-six kobo); that is from ₦10,152,184.23 (Ten million, one hundred and fifty-two thousand, one hundred and eighty-four naira, twenty-three kobo) in 2011 to ₦80,738,159.19 (Eighty million, seven hundred and thirty-eight thousand, one hundred and fifty-nine naira, nineteen kobo) in 2012, thereby indirectly reducing the Operating Surplus due to the Federal Government.

The Director-General has been requested to furnish me with details of the expenses on International Travel and Transport for 2012.

The attention of the Director-General has been drawn to these anomalies through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/03/VOL.IV/03 of 16th September, 2013. His response is still being awaited at the time of compiling this Report in April, 2014.

NIGERIA CUSTOMS SERVICE

10.36 During the audit examination of the revenue records maintained by the Nigeria Customs Service for the year ended 31st December, 2013, it was revealed that the Service generated a total sum of ₦764,515,732,173.91 (Seven hundred and sixty-four billion, five hundred and fifteen million, seven hundred and thirty-two thousand, one hundred and seventy-three naira, ninety-one kobo) as against the projected target of ₦1,077,093,000,000.00 (One trillion, seventy-seven billion, and ninety-three million naira) thus resulting in a shortfall of ₦312,577,267,826.10 (Three hundred and twelve billion, five hundred and seventy-seven million, two hundred and sixty-seven thousand, eight hundred and twenty-six naira, ten kobo), representing 29% of the targeted revenue.

The Comptroller-General of Customs has been requested to explain this significant shortfall on the revenue target set for 2013 fiscal year.

(b) Examination of accounting records for the year 2013 revealed that tax deductions totalling ₦1,222,191,221,87 (One billion, two hundred and twenty-two million, one hundred and ninety-one thousand, two hundred and twenty-one naira, eighty-seven kobo) comprising WHT of ₦607,880,165.28 (Six hundred and seven million, eight hundred and eighty thousand, one hundred and sixty-five naira, twenty-eight kobo) and VAT of ₦614,311,056.60 (Six hundred and fourteen million, three hundred and eleven thousand, fifty-six naira, sixty kobo) were yet to be remitted to FIRS. In addition, receipt/credit notes issued by FIRS were not presented during audit examination as proof of remittances.

This is a breach of extant tax laws and Financial Regulation 234(i) which states that "it is mandatory for Accounting officers to ensure full compliance with the dual role of making provision for WHT and VAT on supplies, services and contracts and timely remittance to FIRS".

The Controller-General of Customs has been asked to remit the sum of ₦1,222,191,221,87 (One billion, two hundred and twenty-two million, one hundred and ninety-one thousand, two hundred and twenty-one naira eighty-seven kobo) to FIRS without further delay and furnish me with FIRS receipts as proof of remittance.

(c) Audit examination of payment vouchers revealed that the sum of ₦4,625,445.00 (Four million, six hundred and twenty-five thousand, four hundred and forty-five naira) was paid to a staff as tuition fees and living allowance while on sponsorship to read a Masters Degree in Business Psychology at the University of East London, United Kingdom. This was without attachment of Admission letter from the University to the payment voucher. The only document attached to the payment voucher was a copy of the memo written by the Deputy Public Relations Officer to the Comptroller-General of Customs asking for sponsorship on behalf of the staff.

The Comptroller-General of Customs has been requested to furnish me with the following documents:-

(i) The letter of admission from the University of East London, United Kingdom in respect of the officer.

(ii) Evidence of payment to the Institution.

(iii) Evidence of agreement signed by the officer to serve after the completion of the course.

(iv) Rank and length of service of the officer.

(v) Certificate of previous qualification (Copy)

(vi) Approval to study abroad by an appropriate authority

(vii) Duration of the course

(viii) Authority for full sponsorship

(ix) Evidence of study leave with pay.

Otherwise, the sum of ₦4,625,445.00 (Four million, six hundred and twenty-five thousand, four hundred and forty-five naira) should be recovered and the recovery particulars forwarded to me for audit verification.

(d) The sum of ₦10,010,046.00 (Ten million, ten thousand, forty-six naira) was debited in the 7% Cost of Collection Bank Account of the Service on 4th November, 2013 in respect of 'Suit No. FHC/CS/981/09 Steven Ibahon Ibadin Vs Nigeria Customs Service and Central Bank of Nigeria, Enterprise Bank Limited. The amount was reflected in the Bank Reconciliation Statement as Debit in Bank without a corresponding entry in the Cash book contrary to Financial Regulation 807 which stipulate that "Sub-accounting officers will ensure that all outstanding items in the Bank Reconciliation Statement are cleared expeditiously and that payments (debits) in Bank not in Cash book should be thoroughly investigated and brought into Cash book at the earliest possible time".

The Comptroller-General of Customs has been requested to thoroughly investigate the hanging bank debit of ₦10,010,046.00 (Ten million, ten thousand, forty-six naira) and notify me of his findings.

(e) During the examination of the monthly transcripts of account prepared by the Nigeria Customs Service, it was observed that there was a difference of ₦1,527,763,666.11 (One billion, five hundred and twenty-seven million, seven hundred and sixty-three thousand, six hundred and sixty-six naira, eleven kobo) between the Personnel Cost Cash Book closing balances and that of the Transcript in the months of August, September and October, 2013. Also, a difference of ₦32,476,508.98 ((Thirty-two million, four hundred and seventy-six thousand, five hundred and eight naira, ninety-eight kobo) was observed between the Overhead cost cashbook closing balances and the transcript closing balances within the same months; It should be noted that the monthly balances of the cash books ought to agree with the monthly transcript balances in order to represent a true and fair view of the financial position of the service in the year, 2013.

The Comptroller-General of Customs has been requested to explain the differences in the sums of ₦1,527,763,666.11 (One billion, five hundred and twenty-seven million, seven hundred and sixty-three thousand, six hundred and sixty-six naira, eleven kobo) and ₦32,476,508.98 ((Thirty-two million, four hundred and seventy-six thousand, five hundred and eight naira, ninety-eight kobo) that occurred between the closing balances of the Personnel Cost and Overhead Cost Cash Books respectively and the Monthly Transcripts of account in the months of August, September and October, 2013.

(f) Audit examination of the Personnel Cost Account of the Nigeria Customs Service from January to September 2013 revealed that the deductions from salaries were not being remitted as at when due, as only the deductions from January to March, 2013 had been remitted to the receiving authorities in September.

The deductions from monthly salaries from April to September, 2013 totalling ₦3,791,098,452.94 (Three billion, seven hundred and ninety-one million, ninety-eight thousand, four hundred and fifty-two naira, ninety-four kobo) as extracted from Internal Audit Monthly Progress Report sent to it by the Salary Section have not been remitted to the receiving authorities, as at the time of audit inspection. This contravened Financial Regulation 1526(a) to (f) of 2009.

The Comptroller-General of Customs has been requested to remit the total sum of ₦3,791,098,452.94 (Three billion, seven hundred and ninety-one million, ninety-eight thousand, four hundred and fifty-two naira, ninety-four kobo) for the period of April to September, 2013 to the relevant receiving authorities and forward evidence of remittance to my Office for audit verification.

(g) During the audit examination of a payment voucher raised in favour of a School for the training of 150 officers of Nigeria Customs Service (NCS) for eight (8) weeks, it was observed that the financial implication for the training of the officers computed and attached to a letter referenced NASMP/97/239/149 of 4th September, 2013 by the School showed a total sum of ₦22,430,000.00 (Twenty-two million, four hundred and thirty thousand naira). However, upon casting, the total gave ₦20,090,000.00 (Twenty million, ninety thousand naira) resulting in an over-payment of ₦2,340,000.00 (Two million, three hundred and forty thousand naira) made to the School.

The Comptroller-General of the Nigeria Customs Service has been requested to recover the sum of ₦2,340,000.00 (Two million, three hundred and forty thousand naira) from the School and forward evidence of recovery and remittance to the Consolidated Revenue Fund, for audit verification.

(h) The sum of ₦200,000,000.00 (Two hundred million naira) was paid to a Consultant as consultancy fee on account of reconciliation and agreement of outstanding Tax liabilities due to Lagos State Government for 2011 Tax Audit. Audit scrutiny of the payment voucher revealed that only 5% each for WHT and VAT amounting to ₦10,000,000.00 (Ten million naira) was deducted from the payment as against 10% stipulated in the tax law. Hence there was an outstanding balance of ₦10,000,000.00 (Ten million naira) due to government.

The Comptroller-General of Nigeria Customs has been requested to recover the sum of ₦10,000,000.00 (Ten million naira) being under-deduced WHT balance of 5% and remit to Government chest without further delay. Evidence of such recovery should be forwarded for audit verification.

All the issues raised have been communicated to the Comptroller-General of Customs Service through my Audit Inspection Report ref. Nos. OAuGF/RAD/NCS/VOL.III/06 of 13th March, 2014 and OAuGF/RAD/NCS/VOL.III/07 dated 19th May, 2014.

NATIONAL BROADCASTING COMMISSION

10.37 During the audit inspection of the accounting and other related records at the National Broadcasting Commission, Abuja, the following observations were made:-

(a) Amounts totaling ₦8,465,000.00 (Eight million, four hundred and sixty-five thousand naira) were realized as tenders and registration fees for the year 2011 by the Commission. However, no evidence of remittance to the Consolidated Revenue Fund was produced for audit verification, contrary to the provisions of Financial Regulation 235 which states that "Revenue paid into the Revenue Accounts for Internally Generated Revenue (IGR) of MDAs shall be transferred to the Consolidated Revenue Fund (CRF) before 15th of the month following the month of collection of the Revenue".

The Director-General has been requested to remit the total sum of ₦8,465,000.00 Eight million, four hundred and sixty-five thousand naira) in respect of the Internally Generated Revenue (IGR) to Treasury and forward relevant treasury receipt for audit verification.

(b) A total sum of ₦1,478,495.00 (One million, four hundred and seventy-eight thousand, four hundred and ninety-five naira) was realized on disposal of fixed assets in the year 2011 by the Commission. However, there was no evidence of remittance of such Government revenue to the treasury, contrary to Financial Regulation 2620 on disposal of fixed assets.

The Director-General has been requested to remit the sum of ₦1,478,495.00 (One million, four hundred and seventy-eight thousand, four hundred and ninety-five naira) being the proceeds of the disposal of fixed assets to the treasury and forward relevant particulars my verification.

(c) Payments for VAT totaling ₦10,273,948.14 (Ten million, two hundred and seventy-three thousand, nine hundred and forty-eight naira, fourteen kobo) and WHT of ₦12,464,239.83 (Twelve million, four hundred and sixty-four thousand, two hundred and thirty-nine naira, eighty-three kobo) were not supported with FIRS receipts as evidence of remittance for the years 2011 and 2012. Without FIRS receipts, it would be assumed that the Commission is yet to remit the VAT and WHT deducted in 2011 and 2012 to FIRS.

The Director-General has been requested to forward FIRS receipts covering VAT deductions of ₦10,273,948.14 (Ten million, two hundred and seventy-three thousand, nine hundred and forty-eight naira, fourteen kobo) and WHT of ₦12,464,239.83 (Twelve million, four hundred and sixty-four thousand, two hundred and thirty-nine naira, eighty-three kobo) for the period of 2011 and 2012 to my Office for audit verification.

(e) The total sum of ₦3,073,504.70 (Three million, seventy-three thousand, five hundred and four naira, seventy kobo) being PAYE tax deduction from staff salaries for the years, 2011 and 2012 were not remitted to FIRS. This practice contravened

Financial Regulations 235 which state 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”.

The Director-General has been requested to remit the PAYE tax totaling ₦3,073,504.70 (Three million, seventy-three thousand, five hundred and four naira, seventy kobo) for the years, 2011 and 2012 to FIRS and forward receipts for audit verification.

(f) A total sum of ₦1,072,873.84 (One million, seventy-two thousand, eight hundred and seventy-three naira, eighty-four kobo) which comprises of VAT and WHT of ₦536,436.92 (Five hundred and thirty-six thousand, four hundred and thirty-six naira, ninety-two kobo) each were lost as revenue, due to cash advances in excess of the approved limit of ₦200,000.00 (Two hundred thousand naira) granted to some staff in the years 2011 and 2012 for procurement of goods and services, contrary to the Treasury Circular TR/A2andB2/2009 of 24th March, 2009.

The Director-General has been requested to recover the total sum of ₦1,072,873.84 (One million, seventy-two thousand, eight hundred and seventy-three naira, eighty-four kobo) and pay to Federal Inland Revenue Service. Evidence of such remittance should be forwarded for audit verification.

All the issues raised were communicated to the Director-General through my Audit Inspection Report ref. no. OAuGF/RAD/NOGRA/VOL.IV/38 of 18th March, 2014. His response is still being awaited.

NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC)

10.38 At the Nigeria Investment Promotion Commission, it was observed that:-

(a) A total sum of ₦15,325,148.33 (Fifteen million, three hundred and twenty-five thousand, one hundred and forty-eight naira, thirty-three kobo) was deducted from staff salaries between January and December, 2011 as Pay As You Earn (PAYE) tax, but only the sum of ₦9,373,476.66 (Nine million, three hundred and seventy-three thousand, four hundred and seventy-six naira, sixty-six kobo) was remitted to FIRS, leaving a balance of ₦5,951,671.67 (Five million, nine hundred and fifty-one thousand, six hundred and seventy-one naira, sixty-seven kobo) unremitted.

Similarly, Pay As You Earn (PAYE) tax totalling ₦14,232,482.57 (Fourteen million, two hundred and thirty-two thousand, four hundred and eighty-two naira, fifty-seven kobo) was deducted from staff salaries between January and December, 2012, but only ₦10,020,243.20 (Ten million, twenty thousand, two hundred and forty-three naira, twenty kobo) was remitted to FIRS leaving a balance of ₦4,212,239.37 (Four million, two hundred and twelve thousand, two hundred and thirty-nine naira, thirty-seven kobo). Therefore, accumulated tax liability of ₦10,163,910.94 (Ten million, one hundred and sixty-three thousand, nine hundred and ten naira, ninety-four kobo) for 2011 and 2012 remained unremitted to FIRS, contrary to Financial

Regulation 235 which stipulates that “deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid”.

The Director-General has been requested to remit the total sum of ₦10,163,910.94 (Ten million, one hundred and sixty-three thousand, nine hundred and ten naira, ninety-four kobo) to FIRS and forward evidence of remittance for my verification.

(b) Withholding Tax (WHT) and Value Added Tax (VAT) totaling ₦17,267,417.35 (Seventeen million, two hundred and sixty-seven thousand, four hundred and seventeen naira thirty-five kobo) were not deducted at source from some contracts awarded in 2011 and 2012. This is a violation of extant tax laws and Financial Regulation 234 (iii) which stipulates among others that “Accounting officer/Sub-accounting officer who fails to provide for and remit VAT and WHT due on vatable supplies and services should be sanctioned under applicable VAT Act No. 102 of 1993 which may include fines and/or imprisonment”.

The Director-General has been requested to remit the ₦17,267,417.35 (Seventeen million, two hundred and sixty-seven thousand, four hundred and seventeen naira thirty-five kobo) to FIRS and forward remittance details for verification.

(c) During the examination of 2012 Audited Financial Statement of the Commission, it was revealed that the Commission generated the sum of ₦58,247,983.00 (Fifty-eight million, two hundred and forty-seven thousand, nine hundred and eighty-three naira) for the year. In line with the Fiscal Responsibility Act of 2007 and Finance Circular No. B0/RVE/12235/235/VII/201 of 11th November, 2011, the Commission should remit 25% of the IGR being ₦14,561,995.75 (Fourteen million, five hundred and sixty-one thousand, nine hundred and ninety-five naira, seventy-five kobo) to the Consolidated Revenue Fund (CRF) of the Federal Government. The Commission failed to comply with these regulations.

The Director-General has been requested to remit the sum of ₦14,561,995.00 to CRF of the Federal Government and forward treasury receipts for audit verification.

(d) Cash Advances totaling ₦22,497,641.00 (Twenty-two million, four hundred and ninety-seven thousand, six hundred and forty-one naira) were advanced to staff for the procurement of store items and services above the approved limit of ₦200,000.00. This act contravened Treasury Circular No. TRY/A2&B2 2009/OAGF/26/VOL.1 dated 24th March, 2009 which stipulates that “any purchase exceeding ₦200,000.00 should be made through award of contract”. Also, the practice contravened Financial Regulation 230(ii) which state that “on no account should special imprest Cash Advance be used in place of Local Purchase Order or Job Order for the procurement of stores locally”. This financial irregularity has denied the Federal Government of the accrued revenue of 5% WHT and 5% VAT totaling ₦2,249,764.10 (Two million, two hundred and forty-nine thousand, seven hundred and sixty-four naira, ten kobo).

The Director-General has been requested to recover and pay the total sum of ₦2,249,764.10 (Two million, two hundred and forty-nine thousand, seven hundred and sixty-four naira, ten kobo) to the FIRS and furnish evidence of such payment for verification.

All the issues raised have been communicated to the Director-General through my Audit Inspection Report ref. no. OAuGF/RAD/NOGRA/VOL.IV/44 of 31st March, 2014. His response is still being awaited.

SECURITY AND EXCHANGE COMMISSION

10.39 During the special revenue and tax remittance audit of the Security and Exchange Commission, the following observations were made:-

(a) The Internally Generated Revenue of the Commission for the period January, 2010 to December, 2012 amounted to ₦13,713,859,371.19 (Thirteen billion, seven hundred and thirteen million, eight hundred and fifty-nine thousand, three hundred and seventy-one naira, nineteen kobo). In line with Finance Circular No. BO/RVE12235/259/VII/801 of 11th November, 2011, 25% of this amount which is ₦3,428,464,842.80 (Three billion, four hundred and twenty-eight million, four hundred and sixty-four thousand eight hundred and forty-two naira, eighty kobo) should have been remitted to the Consolidated Revenue Fund of the Federal Government. This was not done by the Security and Exchange Commission (SEC).

The Director-General has been asked to remit the sum of ₦3,428,464,842.80 (Three billion, four hundred and twenty-eight million, four hundred and sixty-four thousand, eight hundred and forty-two naira, eighty kobo) being Federal Government share of the IGR of the Commission for years 2010, 2011 and 2012 to the Consolidated Revenue Fund and furnish relevant particulars for audit verification.

(b) A total sum of ₦5,333,518.52 (Five million, three hundred and thirty-three thousand, five hundred and eighteen naira, fifty-two kobo) was realized as sales proceeds/profit from the disposal of Fixed Assets in 2011 and 2012. However, there was no evidence of remittance of this amount to the Consolidated Revenue Fund.

The Director-General has been requested to remit the sum of ₦5,333,518.52 (Five million, three hundred and thirty-three thousand, five hundred and eighteen naira, fifty-two kobo) generated from this disposal to the CRF and forward receipt for audit verification.

(c) Pay As You Earn (PAYE) tax amounting to ₦187,041,652.26 (One hundred and eighty-seven million, forty-one thousand, six hundred and fifty-two naira, twenty-six kobo) were not deducted from non-pay-roll allowances paid to staff between 2010 and 2012.

The Director-General has been requested to recover and remit the sum of ₦187,041,652.26 to the Federal Inland Revenue Service and forward recovery particulars for audit verification.

(d) The sum of ₦269,725,955.28 (Two hundred and sixty-nine million, seven hundred and twenty-five thousand, nine hundred and fifty-five naira, twenty-eight kobo) was PAYE tax deducted from staff salaries for the years 2010, 2011 and 2012 which the Commission failed to remit to the Federal Inland Revenue Service, contrary to Financial Regulation 235 which states that "Deduction for WHT, VAT and PAYE shall be remitted to Federal Inland Revenue Services at the same time the payee who is the subject of the deduction is paid".

The Director-General has been requested to remit the total sum of ₦269,725,955.28 (Two hundred and sixty-nine million, seven hundred and twenty-five thousand, nine hundred and fifty-five naira, twenty-eight kobo) being PAYE deductions for the years 2010 to 2012 to FIRS and forward the receipt particulars for my verification.

(e) Original Federal Inland Revenue Service (FIRS) receipts in respect of VAT totaling ₦76,122,491.45 (Seventy-six million, one hundred and twenty-two thousand, four hundred and ninety-one naira, forty-five kobo) and WHT of ₦35,093,054.02 (Thirty-five million, ninety-three thousand, fifty-four naira, two kobo) claimed to have been remitted for the year 2010, 2011 and 2012 were not produced for audit verification. It was therefore difficult to authenticate such remittances since there was no evidence from the Federal Inland Revenue Service acknowledging the receipt of the amount.

The Director-General has been requested to produce FIRS receipts acknowledging the payment or pay the total sum of ₦111,215,545.47 (One hundred and eleven million, two hundred and fifteen thousand, five hundred and forty-five naira, forty-seven kobo) for both VAT and WHT deductions and forward the Federal Inland Revenue Service receipt for audit verification.

(f) Cash Advances granted to some staff totaling ₦141,440,905.73 (One hundred and forty-one million, four hundred and forty thousand nine hundred and five naira, seventy-three kobo) for procurement of goods and services were in excess of the approved limit of ₦200,000.00 (Two hundred thousand naira) as prescribed by Treasury Circular TR/A2&B2/2009 of 24th March, 2009. By this contravention, Government was deprived of 5% Withholding and 5% Value Added Taxes amounting to ₦14,142,885.54 (Fourteen million, one hundred and forty-two thousand, eight hundred and eighty-five naira, fifty-four kobo) which would have accrued had the procurement been made through contracts as stipulated by extant regulations.

The Director-General has been requested to recover the lost revenue totalling ₦14,142,885.54 (Fourteen million, one hundred and forty-two thousand, eight hundred and eighty-five naira, fifty-four kobo) and remit same to the Federal Inland Revenue Service, forwarding recovery particulars for audit verification.

(g) VAT totaling ₦3,719,592.58 (Three million, seven hundred and nineteen thousand, five hundred and ninety-two naira, fifty-eight kobo) and WHT of ₦7,592,871.86 (Seven million, five hundred and ninety-two thousand, eight hundred and seventy-one naira, eighty-six kobo) which were deducted from contract sum of

₦1,086,494,093.11 (One billion, eighty-six million, four hundred and ninety-four thousand, ninety-three naira, eleven kobo) in 2010 and 2011 were not remitted to the Federal Inland Revenue Service (FIRS).

The Director-General has been requested to remit the total sum of ₦11,312,464.44 (Eleven million, three hundred and twelve thousand, four hundred and sixty-four naira, forty-four kobo) representing the unremitted VAT and WHT and penalty of ₦5,579,388.87 (150% of VAT total) and ₦15,185,743.72 (200% of WHT total) to the Federal Inland Revenue Service (FIRS) and forward FIRS receipt to me for verification.

All the issues raised have been taken up with the Director-General through my Audit Inspection Report ref. no. OAuGF/RAD/NOGRA/VOL.IV/39 of 19th March, 2014. Her response is still being awaited.

ACKNOWLEDGEMENT

I wish to express my profound gratitude and deep appreciation to all the members of my staff for their hard work and diligence during the period under review. This Report is a demonstration of their devotion to duty and unalloyed support for the role of this Office. I also thank all those functionaries outside my Office who have so delightfully co-operated with my Office in the performance of my statutory duties this year and in the compilation of this Report.

(SIGNED)
Samuel T. Ukura, ***JP*****,** ***OFR, FCA***
Auditor-General for the Federation.

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

10th March, 2015.

SECTION 12

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS

(*REPRODUCED)*

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2013

Responsibility for the Financial Statements

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. The Statements comply with the provisions of International Public Sector Accounting Standards (IPSAS), Cash Basis issued by the International Public Sector Accounting Standard Board (IPSASB). In addition, the Statements are in agreement with the pronouncement of the Federation Account Allocation Committee (FAAC) on the format of the Annual Financial Statements for the three tiers of Government for IPSAS Cash vide National Treasury Circular Number OAGF/ CAD/026/V.1/190 of 13th May, 2013.

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 that they adequately disclose the use of all Public Financial resources by the Government.

Responsibility for the integrity and objectivity of the Financial Statements rests entirely with the Government. Therefore these Financial Statements reflect the financial position of Government as at 31st December, 2013 and its operations for the year ended on that date.

J. O. Otunla, ***FCA, OFR***
Accountant-General of the Federation

FINANCIAL STATEMENTS 2013

Statement of Accounting Policies

The following are the significant accounting policies adopted by the Federal Government in the preparation of its Financial Statement**:**

(a) *Basis of Accounting of the Financial Statements*

The Financial Statements are presented in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting and under the historical cost convention. Expenditures incurred but not paid for, as well as Revenues due but not received, are not adjusted for in the Financial Statements. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity.

(b) Compliance with relevant statutes

The financial Statements presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control) and Management Act (1958) now CAP F26 LFN 2004, the Financial Regulations (2009) and in agreement with the Standardized Reporting format approved by the Federation Account Allocation Committee of the Federal Republic of Nigeria in 2013 and other relevant Rules and Regulations.

(*c) Accounting Period*

The Financial Statements are for the period from the 1st January to 31st December, 2013 and corresponding period of 2012.

(d) ***Reporting Currency***

The Financial Statements are prepared in Nigerian Naira

(e) MDA for Consolidation

The Consolidation of the Financial Statements are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of the Government. Funding to Parastatals and Agencies from the national budget is consolidated in the Cash Flow as Grants and Subvention. The financial activities of Government Business Enterprises (GBEs) are not consolidated.

(f) Comparative Information of Previous Year

The Financial Statements and accompanying Notes discloses all numerical information relating to previous period of the preceding year.

(g) Budget Figures

The Budget figures in the Financial Year is the entire approved Initial and Supplementary Budget as approved in accordance with the Appropriation Act of the National Assembly.

(h) External Assistance: Aid & Grants

Receipts from External Assistance not to be repaid are recorded as cash is received and expenditures incurred from External Assistance are reported differently in the financial statements.

(i)Loans Granted:

Payments made to Other Governments and Nations during the year are classified as Investments and Repayments of such Loans reduces the amount of the Investments.

(j)Public Debts

Public Debts consists of Loans received from Multi-Lateral and Bi-Lateral organizations, and Internal Loans include transactions in respect of Nigerian Treasury Bills etc. The

balances on these accounts are reflected in the financial statements.

(k) Interest on Banks Transactions and Loans:

Accrued Interest on loans and other bank commissions charged on Bank Accounts during the year are classified as payments and disclosed under interest payment in Statement of Cash Receipts and Payments (Cash Flow Statements)

(l) Transactions in Foreign Currencies

Transactions denominated in foreign currencies are translated to Naira at the rate of Exchange ruling at the time of transactions. However, assets dominated in foreign currencies are translated into Naira at the exchange rate ruling at the year end. The Central Bank of Nigeria official Exchange Rate of Naira to the Dollar on 31st December, 2013 shows the following:

Buying- =N= 157.27 to $
Selling- =N=159.05 to $
Centre- =N=158.16 to $

(m) Assets and liabilities

These are stated at their net values.

(n) Advances and Imprest Accounts

It is the policy of the Federal Government that all advances granted shall be retired before the end of the financial year. However where an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized.

(o) Cash and Cash Equivalent

This includes cash at hand, at Bank and cash equivalents at the end of the financial year.

STATEMENT NO. 1

FEDERAL GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2013

ANNUAL BUDGET 2013 ₦		NOTES	ACTUAL YEAR 2013 ₦	PREVIOUS YEAR 2012 ₦
	CashFlows from Operating Activities:			
	Receipts:			
2,966,769,000,000.00	Statutory Allocations:FAAC	1	3,326,356,592,862.04	3,105,805,577,332.83
107,905,000,000.00	Value Added Tax Allocation	2	106,928,795,994.84	95,443,818,756.57
3,074,674,000,000.00	**Sub-Total- Statutory Allocation**		**3,433,285,388,856.88**	**3,201,249,396,089.40**
4,235,862,000.08	Direct Taxes	3	160,571,531.69	158,027,390.90
424,033,075.59	Licences	3	2,500,997,462.04	998,656,554.94
419,608,485.33	Mining Rents:	3	1,964,734,592.50	1,883,399,665.31
419,608,485.33	Royalties	3	-	2,688,810.00
3,462,423,874.99	Fees:	3	17,159,970,860.16	10,644,488,121.95
3,462,423,874.99	Fines	3	2,517,869,294.99	149,120,502.45
10,514,430,126.98	Sales	3	594,175,800.79	665,100,967.80
10,514,430,126.98	Earnings -General incl Parastatals Revenue	3	2,386,837,088.35	1,074,689,032.71
593,446,337.51	Sales/Rent of Government Buildings:	3	49,864,496.13	159,529,868.44
593,446,337.51	Sale/Rent on Lands and Others:	3	648,399,645.60	515,098,116.04
17,279,390,612.78	Repayments-General:	3	63,978,866.61	612,391,988.23
373,600,000,000.00	Investment Income (Operating Surplus)	3	194,061,170,341.55	4,517,058,040.79
17,279,390,612.78	Interest Earned	3	13,062,737.77	113,364,097,957.48
3,891,506,049.16	Re-imbursement	3	83,846,760.01	32,072,816.36
446,690,000,000.00	**Sub-Total- Independent Revenue**		**222,205,479,478.19**	**134,776,419,833.40**
741,653,000,000.00	Other Revenue Sources of the FGN	3A	172,928,364.94	34,052,664,199.53
4,263,017,000,000.00	**Total Receipts:-**		**3,655,663,796,700.01**	**3,370,078,480,122.33**
	Payments:			
1,617,057,309,681.90	Personnel Costs(including Salaries on CRF Charges)	4	1,380,700,611,868.95	848,441,330,447.44
74,413,435,651.88	Federal Govt Contribution to Pension:	5	67,539,694,420.28	62,698,074,069.70
349,651,505,041.30	Overhead Charges:	6	475,073,533,418.89	331,539,374,834.73
24,114,032,842.12	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	631,032,128,375.04	1,282,050,359,997.43
767,319,790,654.74	Subvention to Parastatals:	8	658,353,870,334.88	266,672,003,855.00
	Other Operating Activities			
2,832,556,073,871.93	**Total Payments:-**		**3,212,699,838,418.04**	**2,791,401,143,204.30**
1,430,460,926,128.07	***Net Cash Flow from Operating Activities***		**442,963,958,281.97**	**578,677,336,918.03**
	CashFlows from Investment Activities:			
263,238,290,440.15	Capital Expenditure:Administrative Sector:	11	175,768,463,731.71	196,782,681,404.71
590,373,851,111.27	Capital Expenditure: Economic Sector:	11	338,950,004,007.73	539,010,842,970.33
22,597,884,347.98	Capital Expenditure: Law and Justice:	11	24,461,391,787.10	27,082,723,084.47
118,432,222,221.75	Capital Expenditure:Regional Development	11	134,288,754,437.10	114,094,537,340.53
161,247,758,557.53	capital expenditure: Social Service Sector:	11	157,361,433,421.28	143,837,826,632.05
0.00	Capital Expenditure: Funded from Aid and Grants:	10	0.00	3,774,231,898.96
1,155,890,006,678.68	***Net Cash Flow from Investment Activities:***		**830,830,047,384.92**	**1,024,582,843,331.04**
	CashFlows from Financing Activities:			
0.00	Proceeds from Aid and Grants	10	-	3,957,675,194.83
0.00	Proceeds from ExernaL Loan :	21	445,842,279,000.00	157,991,867,800.00
	Proceeds from Internal Loans: FGN/Treasury Bonds :	22	1,091,375,414,000.00	538,850,000,000.00
744,437,000,000.00	Proceeds from InternaL Loan: NTBs etc	23	2,950,753,324,576.26	4,003,247,076,795.97
	Proceeds from Development Loan Stock	24	0.00	0.00
	Proceeds from Other Funds of the Federal Government	25	182,700,000,000.00	80,000,000,000.00
(47,600,000,000.00)	Repayment of External Loans (Including Servicing)	21	(88,537,248,000.00)	-24,711,352,800.00
0.00	Repayment of FGN/Treasury Bonds :	22	(968,557,203,000.00)	(19,170,000,000.00)
-511,980,000,000.00	Repayment of Internal Loan-NTBs	23	(3,266,472,405,763.67)	(3,204,641,479,000.00)
	Repayment to Development Loan Stock	24	0.00	0.00
	Repayment of Other Funds of the Federal Government	25	0.00	0.00
184,857,000,000.00	*Net Cash Flow from Financing Activities:*		**347,104,160,812.59**	**1,535,523,787,990.80**
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Investments		-160,369,342,595.15	-42,633,772,095.03
	Net (Increase)/Decrease in Other Cash Equivalentts:		- 204,741,604,658.35	-906,671,720,496.48
	Total Cashflow from other Cash equivalent Accounts		**-365,110,947,253.50**	**-949,305,492,591.51**
459,427,919,449.38	Net Cash for the year		-405,872,875,543.86	140,312,788,986.27
120,000,000,000.00	Cash & Its Equivalent as at 1st January, 2013		931,627,325,021.96	791,314,536,035.68
579,427,919,449.38	Cash & Its Equivalent as at 31st December, 2013		525,754,449,478.09	931,627,325,021.96

The Accompanying Notes form part of this Statement

J. O. Otunla, *FCA*,
Accountant-General of the Federation

STATEMENT NO. 2

FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013

	NOTES	CURRENT YEAR 2013	PREVIOUS YEAR 2012
		₦	₦
ASSETS:-			
Liquid Assets:-			
Cash Held by AGF:			
-CRF Bank Balance(CBN):		(130,581,380,682.54)	(133,142,417,207.80)
-Pension Account (CBN):		26,726,085,500.60	29,511,366,365.85
-Cash Balances of Trust Fund and Other Funds (Public Funds)	13	573,748,137,555.65	896,137,424,913.07
-Cash Balances with Federal Pay Offices:	14	276,005,794.35	204,619,732.25
Cash Held by Ministries, Department & Agencies:-	15	55,402,158,014.16	138,732,887,922.71
Cash Held from Aid and Grants by Ministries,Departments and Agencies	16	183,443,295.88	183,443,295.88
TOTAL LIQUID ASSETS		**525,754,449,478.09**	**931,627,325,021.96**
Investments and Other Cash Assets:			
Federal Government Investments (MOFI)	17	545,385,079,743.37	385,015,737,148.22
Imprests:-	18	95,284,724.30	365,246,690.54
Advances:-	19	1,282,564,518.11	94,955,428.61
Revolving Loans Granted:-	20	28,588,299,313.82	28,858,718,152.25
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**575,351,228,299.61**	**414,334,657,419.63**
TOTAL ASSETS		**1,101,105,677,777.70**	**1,345,961,982,441.58**
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		(11,643,722,687,721.20)	(6,773,659,308,992.81)
Capital Development Fund:		5,028,750,592,473.79	70,392,776,194.41
Other Public Funds:		573,748,137,555.65	896,137,424,913.07
Police Reward Fund			438,535,030.78
TOTAL PUBLIC FUNDS		**(6,041,223,957,691.78)**	**(5,806,690,572,854.56)**
EXTERNAL AND INTERNAL LOANS			
External Loans:FGN only			
FGN Bonds & Treasury Bonds.	21	1,373,569,830,000.00	1,122,617,627,000.00
Nigerian Treasury Bills (NTB)	22	4,537,428,211,000.00	4,414,610,000,000.00
Development Loan Stock	23	2,213,004,617,939.54	2,528,723,699,126.95
Internal Loans from Other Funds	24	-	-
TOTAL EXTERNAL AND INTERNAL LOANS	25	390,288,085,668.92	207,588,085,668.92
		7,140,720,914,608.46	**7,150,921,784,795.87**
OTHER LIABILITIES			
Deposits:-	26	1,608,720,861.03	1,730,770,500.28
TOTAL LIABILITIES		**1,101,105,677,777.70**	**1,345,961,982,441.58**

The Accompanying Notes form part of this Statement

J. O. Oturla, *FCA.*
Accountant-General of the Federation

STATEMENT NO. 3
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2013

ACTUAL PREVIOUS YEAR(2012)		NOTES	ACTUAL 2013	FINAL BUDGET 2013	INITIAL/ORIGINAL BUDGET 2013	VARIANCE ON FINAL BUDGET
			N	N	N	%
(3,255,514,621,917.41)	**Opening Balance:**		(6,773,659,308,992.81)			
	ADD: REVENUE					
3,105,805,577,332.83	Statutory Allocations:FAAC	1	3,326,356,592,862.04	2,966,769,000,000.00	2,966,769,000,000.00	112.12
95,443,818,756.57	Value Added Tax Allocation	2	106,928,795,994.84	107,905,000,000.00	107,905,000,000.00	99.10
3,201,249,396,089.40	**Sub-Total- Statutory Allocation**		**3,433,285,388,856.88**	**3,074,674,000,000.00**	**3,074,674,000,000.00**	
158,027,390.90	Direct Taxes	3	160,571,531.69	4,235,862,000.08	4,235,862,000.08	3.79
998,656,554.94	Licences	3	2,500,997,462.04	424,033,075.59	424,033,075.59	589.81
1,883,399,665.31	Mining Rents:	3	1,964,734,592.50	419,608,485.33	419,608,485.33	468.23
2,688,810.00	Royalties	3	-	419,608,485.33	419,608,485.33	0.00
10,644,488,121.95	Fees:	3	17,159,970,860.16	3,462,423,874.99	3,462,423,874.99	495.61
149,120,502.45	Fines	3	2,517,869,294.99	3,462,423,874.99	3,462,423,874.99	72.72
665,100,967.80	Sales	3	594,175,800.79	10,514,430,126.98	10,514,430,126.98	5.65
1,074,689,032.71	Earnings -General incl Parastatals Revenue	3	2,386,837,088.35	10,514,430,126.98	10,514,430,126.98	22.70
159,529,868.44	Sales/Rent of Government Buildings:	3	49,864,496.13	593,446,337.51	593,446,337.51	8.40
515,098,116.04	Sale/Rent on Lands and Others:	3	648,399,645.60	593,446,337.51	593,446,337.51	109.26
612,391,988.23	Repayment:General:	3	63,978,866.61	17,279,390,612.78	17,279,390,612.78	0.37
4,517,058,040.79	Investment Income (Operating Surplus)	3	194,061,170,341.55	373,600,000,000.00	373,600,000,000.00	51.94
113,364,097,957.48	Interest Earned	3	13,062,737.77	17,279,390,612.78	17,279,390,612.78	0.08
32,072,816.36	Re-Imbursements	3	83,846,760.01	3,891,506,049.16	3,891,506,049.16	2.15
134,776,419,833.40	**Sub-Total- Independent Revenue**		**222,205,479,478.19**	**446,690,000,000.00**	**446,690,000,000.00**	
34,052,664,199.53	Other Revenue Sources of the FGN	3A	172,928,364.94	741,653,000,000.00	741,653,000,000.00	0.02
3,370,078,480,122.33	**TOTAL REVENUE:**		**3,655,663,796,700.01**	**4,263,017,000,000.00**	**4,263,017,000,000.00**	85.75
	LESS:EXPENDITURE					
848,441,330,447.44	Personnel Costs	4	1,380,700,611,868.95	1,617,057,309,681.90	1,617,057,309,681.90	85.38
62,698,074,069.70	Federal Govt Contribution to Pension:	5	67,539,694,420.28	74,413,435,651.88	74,413,435,651.88	90.76
331,539,374,834.73	Overhead Charges:	6	475,073,533,418.89	349,651,505,041.30	349,651,505,041.30	135.87
1,282,050,359,997.43	Consolidated Revenue Fund Charges	7	631,032,128,375.04	24,114,032,842.12		2,616.87
266,672,003,855.00	Subvention to Parastatals:	8	658,353,870,334.88	767,319,790,654.74	767,319,790,654.74	85.80
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
24,711,352,800.00	Repayments:External Loans:FGN	21	88,537,248,000.00	47,600,000,000.00	47,600,000,000.00	186.00
19,170,000,000.00	Repayments:FGN Bonds & Treasury Bonds.	22	968,557,203,000.00	-		#DIV/0!
3,204,641,479,000.00	Repayments :Nigerian Treasury Bills (NTB)	23	3,266,472,405,763.67	511,980,000,000.00	511,980,000,000.00	638.01
-	Internal Loans:From Development Loan Stock	24	-	-		
-	Internal Loans:From Development of Nat Resources	25	-	-		
6,039,923,975,004.30	**TOTAL EXPENDITURE:**		**7,536,266,695,181.71**	**3,392,136,073,871.93**	**3,368,022,041,029.81**	222.17
(5,925,360,116,799.38)	**OPERATING BALANCE:**		**(10,654,262,207,474.50)**	**870,880,926,128.07**	**(5,878,664,350,022.62)**	
	APPROPRIATIONS/TRANSFERS:					
848,299,192,193.43	Transfer to Capital Development Fund:	9	989,460,480,246.71	1,625,743,275,909.59	1,625,743,275,909.59	60.86
					-	0.00
(6,773,659,308,992.81)	**Closing Balance:**		**(11,643,722,687,721.20)**			

The Accompanying Notes form part of this Statement

J. O. Ounla, FCA.
Accountant-General of the Federation

STATEMENT NO. 4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2013

ACTUAL PREVIOUS YEAR(2012)		NOTES	TOTAL CAPITAL EXPENDITURE 2013	FINAL BUDGET 2013	INITIAL/ORIGINAL BUDGET 2013	PERFORMANCE ON TOTAL
N			N		N	%
(2,706,870,806,259.96)	**Opening Balance:**		**70,392,776,194.41**			
	ADD: RECEIPTS					
848,299,192,193.43	Transfer from Consolidated Revenue Fund:	9	989,460,480,246.71	1,625,743,275,909.59	1,625,743,275,909.59	60.86
3,957,675,194.83	Aid and Grants	10	-	-		
157,991,867,800.00	External Loans:	21	445,842,279,000.00	-		
538,850,000,000.00	Internal Loans: FGN & Treasury Bonds	22	1,091,375,414,000.00	-		
4,003,247,076,795.97	Internal Loans:NTBs	23	2,950,753,324,576.26	744,437,000,000.00	744,437,000,000.00	
-	Internal Loans:From Development Loan Stock	24	-	-		
80,000,000,000.00	Internal Loans:From Other Funds of the Federal Government	25	182,700,000,000.00			
5,632,345,811,984.23	**TOTAL REVENUE AVALIABLE:**		**5,660,131,497,822.97**	**2,370,180,275,909.59**	**2,370,180,275,909.59**	238.81
	LESS:EXPENDITURE					
196,782,681,404.71	Capital Expenditure:Administrative Sector:	11	175,768,463,731.71	263,238,290,440.15	263,238,290,440.15	66.77
539,010,842,970.33	Capital Expenditure: Economic Sector:	11	338,950,004,007.73	590,373,851,111.27	589,935,916,794.38	57.41
27,082,723,084.47	Capital Expenditure: Law and Justice:	11	24,461,391,787.10	22,597,884,347.98	22,597,884,347.98	108.25
114,094,537,340.53	Capital Expenditure:Regional Development	11	134,288,754,437.10	118,432,222,221.75	118,432,222,221.75	113.39
143,837,826,632.05	Capital Expenditure: Social Service Sector:	11	157,361,433,421.28	161,247,758,557.53	161,247,758,557.53	97.59
3,774,231,898.96	Capital Expenditure: Funded from Aid and Grants:	10	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
	Repaymentss:External Loans:FGN					
	Repayments:FGN Bonds & Treasury Bonds.					
	Repayments :Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
1,024,582,843,331.04	**TOTAL CAPITAL EXPENDITURE:**		**830,830,047,384.92**	**1,155,890,006,678.68**	**1,155,452,072,361.79**	71.88
(1,830,499,386,198.82)	Adjustments Classified to Intangible Assets		**129,056,365,841.34**			
70,392,776,194.41	**CLOSING BALANCE:**		**5,028,750,592,473.79**			

The Accompanying Notes form part of this Statement

J. O. Oluniji, FCA
Accountant General of the Federation

NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2013

		2013					2012			
S/N	*DETAILS/ MONTH*	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	OTHER DEDUCTIONS	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL
		₦	-	₦	₦	₦	₦	₦	₦	₦
1	January	196,371,130,908.63	3,801,459,208.80		-	200,172,590,117.43	193,455,235,263.74	3,362,171,657.18	42,500,873,243.37	239,318,280,164.29
2	February	194,236,280,964.81	5,096,360,041.78		1,495,736,110.68	200,828,377,117.27	156,095,838,123.50	3,362,171,657.18	32,848,807,500.00	192,306,817,280.68
3	March	188,108,104,121.38	5,096,360,041.78		139,356,082,775.99	332,560,546,939.15	314,941,601,532.92	3,823,481,991.31	0.00	318,765,083,524.23
4	April	208,981,904,695.78	5,096,360,041.78		52,029,717,190.60	266,107,981,928.16	296,859,521,794.38	3,823,481,991.31	0.00	300,683,003,785.69
5	May	222,019,394,996.85	5,096,360,041.78		65,296,762,500.00	292,412,517,538.63	187,491,161,020.08	3,823,481,991.31	0.00	191,314,643,011.39
6	June	211,973,869,131.26	5,096,360,041.78		66,145,403,400.00	283,215,632,573.04	206,391,748,843.03	3,823,481,991.31	0.00	210,215,230,834.34
7	July	264,587,173,513.36	5,096,360,041.78	1,023,491,179.73	39,003,469,228.31	309,710,493,963.18	185,471,977,050.50	3,823,481,991.31	0.00	189,295,459,041.81
8	August	204,455,657,311.07	4,004,578,519.25	1,003,021,356.41		209,463,257,186.73	184,760,274,465.38	4,050,709,521.80	11,392,650,000.00	200,203,633,987.18
9	September	224,570,125,694.00	4,004,578,519.25		31,646,250,000.00	260,220,954,213.25	239,905,888,101.19	4,050,709,521.80	11,061,136,036.95	255,017,733,659.94
10	October	211,237,169,753.83	4,004,578,519.25	2,174,159,073.47		217,415,907,346.55	184,698,951,705.61	4,050,709,521.80	0.00	188,749,661,227.41
11	November	190,885,612,819.02	4,004,578,519.25	1,968,578,791.30	65,275,665,000.00	262,134,435,129.57	257,869,242,267.65	4,050,709,521.80	0.00	261,919,951,789.45
12	December	225,898,243,265.63	4,004,578,519.25	2,322,250,725.10		232,225,072,509.98	341,611,100,328.88	4,050,709,521.80	0.00	345,661,809,850.68
	Sub-Total	**2,543,324,667,175.62**	**54,402,512,055.73**	**8,491,501,126.01**	**460,249,086,205.58**	**3,066,467,766,562.94**	**2,749,552,540,496.86**	**46,095,300,879.91**	**97,803,466,780.32**	**2,893,451,308,157.09**

B. DETAILS OF 7% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE IN THE YEAR 2013

		2013					2012			
S/N	*DETAILS/ MONTH*	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	OTHER DEDUCTIONS	ADD EXCESS CRUDE	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	ADD EXCESS CRUDE	TOTAL
1	January	2,163,382,879.76				2,163,382,879.76	10,100,000,000.00			10,100,000,000.00
2	February	5,315,000,000.00				5,315,000,000.00	4,122,428,272.24			4,122,428,272.24
3	March	2,583,798,107.50				2,583,798,107.50	2,717,112,815.09			2,717,112,815.09
4	April	4,042,400,000.00				4,042,400,000.00	3,023,752,268.49			3,023,752,268.49
5	May	9,215,885,049.29				9,215,885,049.29	8,405,724,339.49			8,405,724,339.49
6	June	4,283,001,020.00				4,283,001,020.00	2,638,348,157.36			2,638,348,157.36
7	July	3,588,600,000.00				3,588,600,000.00	5,277,671,813.50			5,277,671,813.50
8	August	12,106,350,000.00				12,106,350,000.00	5,313,024,897.73			5,313,024,897.73
9	September	6,888,870,000.00				6,888,870,000.00	4,362,000,000.00			4,362,000,000.00
10	October	3,317,730,352.91				3,317,730,352.91	7,691,858,685.81			7,691,858,685.81
11	November	8,466,183,000.00				8,466,183,000.00	3,202,366,022.33			3,202,366,022.33
12	December	17,917,625,889.64				17,917,625,889.64	8,864,930,357.35			8,864,930,357.35
	SUB-TOTAL	**79,888,826,299.10**	**0.00**		**0.00**	**79,888,826,299.10**	**65,719,217,629.39**	**0.00**	**0.00**	**65,719,217,629.39**

C. DETAILS OF 4% COST OF COLLECTIONS BY FEDERAL INLAND REVENUE SERVICE IN THE YEAR 2013

1	January					0.00				
2	February					0.00				
3	March					0.00				
4	April					0.00				
5	May					0.00				
6	June					0.00				
7	July					0.00				
8	August					0.00				
9	September					0.00				
10	October					0.00				
11	November					0.00				
12	December					0.00				
	Sub-Total	**0.00**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

D. DETAILS OF ADDITIONAL STATUTORY ALLOCATION WITH THE WITHDRAWAL OF SUBSIDY FOR SURE P IN THE YEAR 2013

S/N	*Details/ Month*	Net Receipt	Add :Deductions At Source	Other Deductions	Add Excess Crude	Total	Net Receipt	Deductions At Source	Add Excess Crude	Total
1	January	15,000,000,000.00				15,000,000,000.00				0.00
2	February	15,000,000,000.00				15,000,000,000.00				0.00
3	March	15,000,000,000.00				15,000,000,000.00				0.00
4	April	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
5	May	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
6	June	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
7	July	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
8	August	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
9	September	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
10	October	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
11	November	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
12	December	15,000,000,000.00				15,000,000,000.00	16,292,783,505.15			16,292,783,505.15
	SUB-TOTAL	**180,000,000,000.00**	**0.00**		**0.00**	**180,000,000,000.00**	**146,635,051,546.35**			**146,635,051,546.35**
		-	-	-	-					
	Total Statutory Allocation	**2,803,213,493,474.72**	**54,402,512,055.73**		**460,249,086,205.58**	**3,326,356,592,862.04**	**2,961,906,809,672.60**	**46,095,300,879.91**	**97,803,466,780.32**	**3,105,805,577,332.83**

*****NOTE: The financial reports of Federal Inland Revenue not available for consolidation**

**As provided for by The Constitution of the Federal Republic of Nigeria, the balance of Revenue into the Federation Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF). The Nigeria Customs Service is expected to withheld 7% , while Federal Inland Revenue Service is to withheld 4% of total collection of Revenue to paid into Federation Account. The amount of Cost of Collection is added to the Statutory Revenue of the Federal Government from Federation Account. With the Withdrawal of Subsidy from Petroleum products, additional inflow accrued to the Federal Government and the Funds were utilized under the SURE P Programme.

NOTE2

DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM FEDERATION ACCOUNTS IN THE YEAR 2013

		2013	2012
S/N	*DETAILS/ MONTH*	TOTAL	TOTAL
		₦	₦
1	January	7,732,812,222.29	7,678,013,409.36
2	February	8,775,099,985.10	7,155,541,316.03
3	March	8,427,800,186.82	8,145,715,438.19
4	April	8,628,300,461.43	8,334,002,516.32
5	May	7,334,384,475.72	8,020,776,764.01
6	June	10,062,906,128.54	8,075,325,274.34
7	July	6,877,298,801.84	7,959,114,892.19
8	August	9,972,129,968.21	7,245,572,168.90
9	September	9,278,694,697.97	8,122,763,180.02
10	October	8,593,895,641.63	7,572,423,265.60
11	November	8,916,929,446.58	8,704,644,735.64
12	December	12,328,543,978.71	8,429,925,795.97
	TOTAL	**106,928,795,994.84**	**95,443,818,756.57**

As provided for by The Constitution of the Federal Republic of Nigeria and other relevant Statues, the balance of Revenue in the Value Added Tax Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF).

NOTE 3

DETAILES OF INTERNALLY GENERATED REVENUE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013

		TOTAL AMOUNT COLLECTED	TAXES	LICENCES	MINNING RENTS	ROYALTIES	FEES	FINES	SALES	EARNINGS	SALES/RENT OF GOVERNMENT BUILDING	SALES/ RENT ON LANDS AND OTHERS	REPAYMENT GENERAL	INVESTMENT INCOME	INTEREST EARNED	RE-IMBURSMENT	AID & GRANTS	
	ADMINISTRATIVE SECTOR																	
1	STATE HOUSE	110,905,514.56					95,080,980.00	5,237,680.00	5,388,073.15	3,149,730.00	-		7,800.00	2,041,251.41				
2	BUREAU OF PUBLIC PROCUREMENT	397,674.00							397,674.00									
3	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-																
4	NATIONAL COMMISSION FOR REFUGEES	7,830,320.00										7,830,320.00						
5	CODE OF CONDUCT TRIBUNAL	3,915,159.84											652,526.64		3,262,633.20			
6	NATIONAL EMERGENCY MANAGEMENT AGENCY	15,174,000.00					15,174,000.00						-					
7	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SME	10,760,000.00					10,760,000.00											
8	NAPEP	10,811,465.00					10,320,000.00		491,465.00									
9	NIGERIA CHRISTIAN PILGRIM COMMISSION	103,981,875.60					103,981,875.60											
10	FEDERAL ROAD SAFETY COMMISSION	1,523,849,867.30					19,000.00	1,523,830,867.30										
11	NATIONAL ASSEMBLY- MANAGEMENT	14,876,180.00					7,893,940.00			6,982,240.00								
12	NATIONAL ASSEMBLY-COMMISSION	1,767,886.30					1,509,649.63			258,236.67								
13	SECRETARY TO GOVERNMENT OF THE FEDERATION	80,357,658.73												275,847.79	80,081,810.94			
14	NASS- SENATE	-													-			
15	NATIONAL ASSEMBLY SERVICE COMMISSION	-							-									
16	NIGERIAN NAVY	220,593,273.42	159,386,652.07				10,480,000.00		50,321,125.91		405,495.44							
17	DEFENCE MISSION	551,823.08								40,000.00	511,823.08							
18	DIRECTORATE OF MILITARY PENSION	-																
19	FEDERAL MINISTRY OF FOREIGN AFFAIRS	11,651,644.24					12,366,701.00		715,056.76									
20	FEDERAL MINISTRY OF INFORMATION	4,220,333.76					410,000.00		1,499,283.76		2,311,050.00				-			
21	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	686,804,671.90		686,804,671.90														
22	MINISTRY OF INTERIOR	163,131,763.82		2,176,000.00			160,955,763.82											
23	NIGERIAN PRISONS SERVICE(NPS)	41,541,707.50					37,014,007.50		4,527,700.00									
24	NIGERIAN IMMIGRATION SERVICE(NIS)	7,765,526,767.16					7,762,140,593.72		3,386,173.44						-			
25	NATIONAL SECURITY & CIVIL DEFENCE CORPS	348,405,836.36					347,894,836.36		511,000.00									
26	IMMIGRATION, PRISONS & NSCDC BOARD	355,923.62											355,923.62					
27	FEDERAL FIRE SERVICE	36,709,453.70					36,709,453.70											
28	POLICE SERVICE COMMISSION	1,432,770.45					123,500.00	1,131,250.45	178,020.00									
29	POLICE FORMATION AND COMMAND	50,775,161.50		2,589,832.00			30,983,029.84	2,013,491.66	5,701,966.00	6,348,482.00	3,138,360.00							
30	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	4,418,252.28										4,418,252.28						
31	PUBLIC COMPLIANTS COMMISSION	1,086,604.79					1,086,604.79											
32	FEDERAL CIVIL SERVICE COMMISSION	244,750.00							244,750.00									
33	INDEPENDENT NATION ELECTORAL COMMISSION	47,696,444.32												38,700,598.87	8,995,845.45			
34	FEDERAL CHARACTER COMMISSION	13,023,446.75											13,023,446.75					
	ECONOMIC SECTOR																	
35	FEDERAL MINISTRY OF WATER RESOURCES	-																
36	FEDERAL MINISTRY OF AGRICULTURE	252,756,130.85		137,919,000.00			22,050,000.00	8,215,000.00	84,377,404.43		175,000.00			19,726.42				
37	NATIONAL AGRICULTURAL SEEDS COUNCIL	285,802,476.00							285,802,476.00									
38	NIGERIA HYDROLOGICAL SERVICE AGENCY	18,000.00										18,000.00						
39	DEBT MANAGEMENT OFFICE	922,850.00						545,050.00	377,800.00									
40	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	-																
41	NIGERIA CUSTOM SERVICE	10,272,000.00					10,272,000.00											
42	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	18,315,960.00					18,315,960.00											
43	MIN. OF EMP, LABOUR AND PRODUCTIVITY	9,289,252.64					9,289,252.64											
44	NATIONAL DIRECTORATE OF EMPLOYEMENT	1,385,440.40					600,893.49		151,209.91	633,337.00								
45	NATURAL MEDICINE DEV. AGENCY	-																
46	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	1,126,930.43					240,000.00			302,455.43		584,475.00						
47	NIGERIA ATOMIC ENERGY COMMISSION	5,675,447.68											5,675,447.68					
48	MINISTRY OF AVIATION	892,000.00							889,000.00	3,000.00								
49	FEDERAL MINISTRY OF POWER	11,706,000.00					6,500,000.00	-	5,206,000.00									
50	FEDERAL MINISTRY OF PETROLEUM RESOURCES	6,320,000.00					6,320,000.00											
51	NIGERIA STEEL RAW PLORATION, KADUNA	372,423.00					372,423.00		-									
52	MINISTRY OF MINES AND STEEL	1,297,222,168.75			1,297,222,168.75													
53	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,362,105.63			-		-			2,047,804.16	314,301.47							
54	NIGERIA GEOLOGICAL SURVEY AGENCY	29,182,416.12							28,443,416.12	739,000.00								
55	NIGERIA MINING CADASTRE OFFICE	667,508,823.75			667,489,223.75				19,600.00									
56	FEDERAL MINISTRY OF WORKS.	505,165,256.47					123,203,766.00		223,800.00	381,497,690.47		240,000.00						
57	SURVEY-GENERAL OF THE FEDERATION	8,381,726.40					4,170,000.00		4,203,720.00					8,006.40				
58	FEDERAL ROADS MAINTENANCE AGENCY	228,761,145.54		228,761,145.54			-		-	-								
59	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM	1,580,000.00					1,580,000.00											
60	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	1,704,581,453.14					1,077,797,597.92				626,783,855.22							-
61	NATIONAL SALARIES, INCOMES AND WAGES COMM	3,556,743.70						210,405.90					2,677,070.24		669,267.56			
62	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	705,094.47						705,094.47					-		-			
63	FISCAL RESPONSIBILY COMMISSION	2,500,000.00					2,500,000.00											
64	ENERGY COMMISSION	24,037,954.18											24,037,954.18					

		TOTAL AMOUNT COLLECTED	TAXES	LICENCES	MINNING RENTS	ROYALTIES	FEES	FINES	SALES	EARNINGS	SALES/RENT OF GOVERNMENT BUILDING	SALES/ RENT ON LANDS AND OTHERS	REPAYMENT GENERAL	INVESTMENT INCOME	INTEREST EARNED	RE-IMBURSMENT	AID & GRANTS	
	LAW & JUSTICES SECTOR																	
65	NATIONAL JUDICIAL COUNCIL - ABUJA	33,795,635.13					33,795,635.13											
66	SUPREME COURT OF NIGERIA	1,893,691.00					1,883,441.00							10,250.00				
67	COURT OF APPEAL, ABUJA	54,031,361.61					47,156,069.00			321,101.83	3,025,702.30		9,660.67	3,518,827.81				
68	FEDERAL HIGH COURT-LAGOS	25,153,524.66					23,155,275.00	162,900.00	1,585,400.00				249,949.66					
69	FCT. HIGH COURT OF JUSTICE, ABUJA	71,915,988.00					62,447,982.00	2,318,290.00	7,149,716.00									
70	CUSTOMARY COURT OF APPEAL, ABUJA	10,535,026.39					10,389,607.64		145,418.75									
71	NATIONAL INDUSTRIAL COURT	27,511,375.67					26,000,075.30		1,056,850.00	81,883.77	3,936.44	-	368,630.16					
72	NATIONAL JUDICIAL INSTITUTE - ABUJA	-											-					
73	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	-																
74	BODY OF BENCHERS, ABUJA	319,354.22											319,354.22					
75	FEDERAL MINISTRY OF JUSTICE	4,800,000.00									4,800,000.00							
76	CODE OF CONDUCT BUREAU	11,017,504.16											11,017,504.16					
		-																
	REGIONAL SECTOR	-																
77	NIGER DELTA AFFAIRS	28,738,606.68					13,313,900.00		12,555,000.00				2,869,706.68					
		-																
	SOCIAL SECTOR	-																
79	**CITIZENSHIP & LEADERSHIP TRAINING CENTRE**	8,178,680.00					8,178,680.00											
80	FEDERAL MINISTRY OF EDUCATION	42,204,607.98					41,228,854.00						975,753.98					
81	NATIONAL MATHEMATICAL CENTRE, SHEDA	92,938,054.00					30,000.00		61,500.00								92,846,554.00	
82	FEDERAL MINISTRY OF HEALTH	21,271,354.65					12,680,000.00		-	8,591,354.65								
83	NATIONAL HOSPITAL	59,453,710.23					59,453,710.23											
84	NATIONAL OBSTETRIC FITSULA CENTRE	2,617,300.00					2,587,800.00		29,500.00									
85	NATION AGENCY FOR FOOD AND DRUG ADMINISTRATION CONTROL	7,582,066,984.08		1,439,745,966.08			6,142,321,018.00											
86	FEDERAL MINISTRY OF ENVIRONMENT	173,915,400.00					173,915,400.00											
87	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	327,382,410.80					86,110,950.00	238,218,646.25	3,052,814.55									
88	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	78,500,098.55					16,572,424.55		8,402,674.00	53,525,000.00								
89	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF	36,500.00					36,500.00											
90	NATIONAL SPORTS COMMISSION	12,409,600.00					1,670,000.00		1,033,000.00	3,923,600.00	3,507,600.00	2,275,400.00						
	SUB-TOTAL MDA	25,033,884,796.94	159,386,652.07	2,497,996,615.52	1,964,711,392.50	-	16,691,043,150.86	1,782,588,676.03	516,698,474.26	468,444,915.98	644,977,123.95	15,366,447.28	62,240,728.64	44,574,508.70	93,009,557.15	-	92,846,554.00	
		-																
	FEDERAL PAY OFFICES																	
91	FPO ABAKALIKI	13,977,739.70		-	-	-	13,445,154.70	-	363,195.00	-	169,390.00	-	-	-	-	-		
92	FPO AWKA	22,090,728.23		-	-	-	20,968,657.23	-	981,251.00	-	140,820.00	-	-	-	-	-		
93	FPO CALABAR	21,333,194.83		-	-	-	15,666,454.00	-	1,582,250.00	642,650.00	2,689,591.00	576,229.83	176,020.00	-	-	-		
94	FPO ENUGU	28,149,764.00		-	-	-	17,680,862.00	-	1,733,335.00	-	4,744,941.08	3,865,825.92	124,800.00	-	-	-		
95	FPO LAFIA	1,889,734.27					1,875,134.27	14,600.00										
96	FPO MAKURDI	4,225,961.65		252,272.50	-	-	1,727,450.00	668,430.00	478,134.97	1,010,900.00	37,200.00	51,500.00	-	-	74.18	-		
97	FPO OWERRI	15,652,964.78		52,000.00			13,396,685.00	929,080.00	1,275,199.78									
98	FPO PORT HARCOURT	24,006,535.12					13,580,020.00	7,274,370.00	1,782,071.98	425,000.00	943,073.14			2,000.00				
99	FPO UMUAHIA	6,480,243.13		-	-	-	4,763,368.13	154,785.00	797,140.00	-	460,750.00	304,200.00	-	-	-	-		
100	FPO UYO	11,755,875.94					7,311,985.00	1,402,950.00	1,808,485.00	1,120,770.00	21,000.00		90,685.94					
101	FPO YENEGOA	6,000,434.86		-	-	-	5,073,770.00	-	112,000.00	752,052.03	-	8,000.00	-	54,612.83	-	-		
102	FPO BAUCHI	4,442,858.07		75,000.00	-	-	2,509,490.00	-	463,940.00	1,296,828.07	32,600.00	3,000.00	-	62,000.00				
103	FPO BIRNIN-KEBBI	897,492.05		-	-	-	897,492.05											
104	FPO DAMATURU	560,500.00					358,200.00	9,000.00	165,300.00			28,000.00						
105	FPO DUTSE	10,140,113.02		-			3,597,379.35		2,017,091.00	4,525,642.67								
106	FPO GOMBE	12,676,988.56					2,243,897.00	141,282.01	4,328,202.70	5,963,606.85								
107	FPO GUSAU	694,590.00		8,000.00			480,390.00		206,200.00									
108	FPO JALINGO	5,726,311.21		22,000.00	23,200.00		2,088,053.33	92,850.00	1,726,900.00	1,608,000.00			165,307.88					
109	FPO JOS	16,655,554.23					12,322,826.34	778,800.00	3,094,062.34	459,439.36	426.19							
110	FPO KADUNA	17,956,822.86		298,500.00			8,528,704.11	630,631.35	2,747,072.59	4,777,879.74	974,035.07							
111	FPO KANO	24,532,948.76		10,000.00			11,272,592.00	10,031,630.00	152,335.00	2,487,965.60			464,769.15	113,657.01				
112	FPO KATSINA	2,799,875.00					2,799,875.00											
113	FPO MAIDUGURI	2,769,336.00					1,342,800.00	748,344.00	662,442.00	15,750.00								
114	FPO MINNA	3,819,070.00					3,041,420.00	282,000.00	34,250.00	461,400.00								
115	FPO YOLA	26,986,776.54		-			7,687,159.96	328,835.00	5,007,377.28	12,007,352.97	167,575.00	1,788,476.33						
116	FPO SOKOTO	9,997,406.45		46,500.00			6,004,710.00		3,318,908.63	597,311.81	29,976.01							
117	FPO ABEOKUTA	12,271,203.68	-	-	-	-	12,091,147.00	15,550.00	-	-	-	164,506.68	-	-	-	-		
118	FPO ADO-EKITI	5,003,848.58					5,003,848.58						-	-	-	-		
119	FPO ASABA	24,357,844.48					19,400,023.00		821,793.62		949,589.77	3,186,438.09						
120	FPO AKURE	14,291,591.58		18,000.00			12,221,615.88	71,998.54	690,399.76	758,977.40	456,000.00		74,600.00					
121	FPO BENIN	41,902,716.69					26,479,418.19		1,975,930.00		375,027.30	709,418.53		12,362,922.67				
122	FPO IBADAN	22,870,694.77		2,199,609.02			11,461,200.00	1,124,148.88	4,787,907.45	3,297,829.42								
123	FPO ILORIN	185,412,731.29					18,578,392.59	161,412,753.15	74,900.00	2,446,253.25	2,900,432.30							
124	FPO LAGOS I	671,494,230.39		18,965.00			86,876,588.31	547,693,835.35	29,065,860.50	7,499,681.23	339,300.00							
125	FPO LAGOS II	134,937,922.35	1,184,879.62				31,992,823.39	2,189,802.44	2,983,047.50	160,488.75	11,803,248.26		641,955.00	-	134,917.38	83,846,760.01		
126	FPO LOKOJA	108,998,774.80					57,731,724.80		1,267,050.00	50,000,000.00								
127	FPO OSHOGBO	6,426,398.09					6,426,398.09											
	SUB-TOTAL FEDERAL PAY OFFICES	1,524,187,775.96	1,184,879.62	3,000,846.52	23,200.00	-	468,927,709.30	735,995,675.72	76,504,033.10	102,315,779.15	27,234,975.12	10,685,595.38	1,738,137.97	12,595,192.51	134,991.56	83,846,760.01	-	
		-																
	REVENUE PAID DIRECTLY AND ACCOUNTED FOR IN THE CRF																	
		-																
																		0.00
	GRAND TOTAL:-	26,558,072,572.90	160,571,531.69	2,500,997,462.04	1,964,734,592.50	-	17,159,970,860.16	2,518,584,351.75	593,202,507.36	570,760,695.13	672,212,099.07	26,052,042.66	63,978,866.61	57,169,701.21	93,144,548.71	83,846,760.01	92,846,554.00	

Internally Generated Revenue (IGR) of the Federal Government are generated by Ministries, Departments and Agencies (MDA). As required by Section 80 of the 1999 Constitution of the Federal Republic of Nigeria, all IGR are paid into the Consolidated Revenue Fund. However, accounting for the IGR is done at the various MDA

NOTE 3A

DETAILS OF OTHER RECURRENT REVENUE OF THE FEDERAL GOVERNMENT FOR THE PERIOD ENDED 31ST DECEMBER, 2013

		ACTUAL'2013	BUDGET '2013	ACTUAL '2012
		N	N	N
A	**Other Revenue Sources of the FGN**			
	2% Education Tax Account	70,000,000,000.00		
	5% Sugar Levy Pool Accounts		-	
	10% Iron/Steel Levy		1,345,691,423.77	1,060,904,694.53
	10% Levy on Rice Import Account	23,000,000,000.00	34,373,391,013.13	27,099,000,000.00
	100% Ciggarrete Levy		7,389,917,563.10	5,826,000,000.00
	15% Wheat Grain Levy	12,500,000,000.00	-	
	Monetisation Proceed (MVA)		-	
	MOFI	700,000,000.00	-	
	Consolidated Pool	10,000,000,000.00		
	Imp. Committee on FGN landed Properties		-	
	FGN FCT House Sales Proceeds		-	
	Privatisation Proceeds		-	
	EFCC Recovery Funds		-	
	Sub-Total of Special Accounts	46,200,000,000.00	43,109,000,000.00	**33,985,904,694.53**
	UNSPENT BALANCE B/F		306,788,000,000.00	
B	**Special Revenue to Finance Deficit in Budget**			
	Privatisation Proceeds		10,000,000,000.00	
	FGN Share of Signature Bonus-($5M)	473,810,000.00	75,000,000,000.00	
	Share of Stabilisation Fund Account			
	Recurrent Aid and Grants			
	Recurrent Aid and Grants/ INEC			54,757,840.00
	Recurrent Aid and Grants/Fed. Min. Of Education			481,705.00
	Recurrent Aid and Grants/HOCSF			11,519,960.00
	Grand Total	**46,673,810,000.00**	**434,897,000,000.00**	**34,052,664,199.53**

NOTE 4

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR)

FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	REF. NOTE	ACTUAL EXPENDITURE	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
			₦	₦	₦	₦	₦	%
	ADMINISTRATIVE SECTOR							
1	State House	**4A**	1,007,698,211.46	1,481,998,561.16	1,481,998,561.16		474,300,349.70	68.00
2	National Boundary Commission	**4A**	217,070,254.07	332,787,115.33	332,787,115.33		115,716,861.26	65.23
3	Borders Communities Development Agency	**4A**	113,054,526.84	176,268,530.36	176,268,530.36		63,214,003.52	64.14
4	Bureau Of Public Enterprises (BPE)	**4A**	708,821,531.98	845,983,587.00	845,983,587.00		137,162,055.02	83.79
5	National Emergency Management Agency	**4A**	315,426,550.89	479,097,923.34	479,097,923.34		163,671,372.45	65.84
6	Bureau Of Public Procurement	**4A**	110,587,682.15	325,474,315.19	325,474,315.19		214,886,633.04	33.98
7	Ministry Of Special Duties	**4A**	135,568,858.84	154,081,178.08	154,081,178.08		18,512,319.24	87.99
8	National Poverty Eradication Programme (NAPEP)	**4A**	833,483,968.48	1,165,529,118.27	1,165,529,118.27		332,045,149.79	71.51
9	Federal Road Safety Commission	**4A**	18,973,880,198.70	27,556,888,975.07	27,556,888,975.07		8,583,008,776.37	68.85
10	New Partnership For Africa Dev. (NEPAD)	**4A**	143,815,597.04	236,480,910.04	236,480,910.04		92,665,313.00	60.81
11	National Commission For Refugees	**4A**	177,874,425.77	219,226,398.62	219,226,398.62		41,351,972.85	81.14
12	Code Of Conduct Tribunal	**4A**	264,256,699.97	289,607,106.41	289,607,106.41		25,350,406.44	91.25
13	Small And Medium Enterprises Dev. Agency Of Nigeria(SMEDAN)	**4A**	207,644,158.54	389,470,613.26	389,470,613.26		181,826,454.72	53.31
14	Infrastructural Concessionary And Regulatory Commission	**4A**	519,361,194.82	553,677,221.33	553,677,221.33		34,316,026.51	93.80
15	National Hajj Commission Of Nigeria	**4A**	122,494,984.24	177,525,786.48	177,525,786.48		55,030,802.24	69.00
16	Nigeria Christian Pilgrim Commission	**4A**	113,870,837.55	156,799,815.60	110,313,186.32		42,928,978.05	72.62
17	National Lottery Regulatory Commission (NLRC)	**4A**	950,008,613.03	1,174,724,547.40	1,174,724,547.40		224,715,934.37	80.87
18	National Assembly- Management	**4A**	6,699,235,047.55	6,699,342,699.00	6,063,851,153.00		107,651.45	100.00
19	NASS- Senate	**4A**	1,701,548,598.15	1,856,510,517.00	1,856,510,517.00		154,961,918.85	91.65
20	NASS- House Of Representatives	**4A**	4,922,146,362.11	4,923,743,127.00	4,923,743,127.00		1,596,764.89	99.97
21	National Assembly Service Commission	**4A**	794,130,200.13	993,668,199.00	737,287,791.00		199,537,998.87	79.92
22	Legislative Aides	**4A**	8,655,840,349.00	8,655,840,349.00	8,655,840,349.00		0.00	100.00
23	Secretary To Government Of The Federation	**4A**	2,783,252,141.90	3,114,967,240.70	2,314,967,240.70		331,715,098.80	89.35
24	Min.Of Defence (Add NA/NAF/NN Civilian Sal.)	**4A**	11,855,841,114.94	19,187,948,686.40	19,187,948,686.40		7,332,107,571.46	61.79
25	Defence Headquarters(DHQ)	**4A**	245,559,720.00	245,783,468.83	244,783,468.83		223,748.83	99.91
26	Nigerian Army	**4A**	110,364,755,560.11	114,088,838,988.90	114,088,838,988.90		3,724,083,428.79	96.74
27	Nigerian Navy	**4A**	51,973,162,989.11	54,169,002,079.57	50,597,172,059.57		2,195,839,090.46	95.95
28	Nigerian Air force	**4A**	51,596,342,640.28	53,690,923,994.29	53,690,923,994.29		2,094,581,354.01	96.10
29	Nigeria Defence Academy	**4A**	5,503,850,051.72	5,791,288,918.88	5,791,288,918.88		287,438,867.16	95.04
30	Nigerian Defence College	**4A**	1,517,845,471.38	1,689,037,007.81	1,689,037,007.81		171,191,536.43	89.86
31	Command And Staff College, Jaji	**4A**	897,244,551.62	1,045,599,182.18	1,045,599,182.18		148,354,630.56	85.81
32	Nig. Armed Forces Resettlement Centre	**4A**	1,930,620,398.99	1,931,572,106.05	1,894,572,106.05		951,707.06	99.95
33	Defence Intelligence Agency	**4A**	5,127,749,194.26	5,369,773,628.96	5,369,773,628.96		242,024,434.70	95.49
34	Defence Missions	**4A**	3,031,388,642.87	5,940,404,026.85	5,940,404,026.85		2,909,015,383.98	51.03
35	Federal Ministry Of Foreign Affairs	**4A**	4,920,632,184.59	4,994,197,720.28	3,394,197,720.28		73,565,535.69	98.53
36	Overseas Mission	**4A**	20,613,831,594.26	20,613,831,594.26	16,743,488,344.24		0.00	100.00
37	Institute For Peace And Conflict Resolution	**4A**	215,701,480.34	280,405,578.33	280,405,578.33		64,704,097.99	76.92
38	Federal Ministry Of Information	**4A**	2,031,830,988.20	2,796,792,184.25	2,796,792,184.25		764,961,196.05	72.65

39	National Film And Censors Board	**4A**	578,351,671.42	657,992,277.04	657,992,277.04		79,640,605.62	87.90
40	News Agency Of Nigeria	**4A**	884,935,616.64	1,113,395,249.58	1,113,395,249.58		228,459,632.94	79.48
41	Voice Of Nigeria	**4A**	819,210,460.62	1,190,204,607.26	1,190,204,607.26		370,994,146.64	68.83
42	Federal Ministry Of Communication & Technology	**4A**	333,625,805.22	556,578,188.83	556,578,188.83		222,952,383.61	59.94
43	Ministry Of Interior	**4A**	619,228,752.14	986,095,377.75	986,095,377.75		366,866,625.61	62.80
44	Nigerian Prisons Service(Nps)	**4A**	37,022,614,240.08	37,373,552,017.49	37,373,552,017.49		350,937,777.41	99.06
45	Nigerian Immigration Service(Nis)	**4A**	32,198,564,174.22	36,959,759,585.12	36,959,759,585.12		4,761,195,410.90	87.12
46	National Security & Civil Defence Corps	**4A**	47,076,964,939.84	53,668,225,516.83	53,668,225,516.83		6,591,260,576.99	87.72
47	Immigration, Prisons & Nscdc Board	**4A**	53,748,625.76	136,492,688.26	136,492,688.26		82,744,062.50	39.38
48	Customs, Immigration & Prisons Pension Office	**4A**	142,844,500.64	142,846,248.43	109,619,253.43		1,747.79	100.00
49	Federal Fire Service	**4A**	1,160,795,191.48	1,574,795,703.64	1,574,795,703.64		414,000,512.16	73.71
50	Police Service Commission	**4A**	337,600,594.81	426,099,538.46	426,099,538.46		88,498,943.65	79.23
51	Police Pension Board	**4A**	107,912,580.18	200,236,274.36	200,236,274.36		92,323,694.18	53.89
52	Police Formation And Command	**4A**	252,719,770,852.73	287,327,413,846.19	287,327,413,846.19		34,607,642,993.46	87.96
53	Federal Ministry Of Police Affairs	**4A**	1,423,942,798.60	2,773,316,707.62	2,773,316,707.62		1,349,373,909.02	51.34
54	Office Of Head Of Service Of The Federation	**4A**	4,428,666,091.69	4,429,364,941.56	3,606,364,941.56		698,849.87	99.98
55	Federal Staff Housing Loan Board	**4A**	85,311,130.59	159,425,784.53	159,425,784.53		74,114,653.94	53.51
56	Public Service Institute	**4A**	85,282,594.45	163,575,011.50	163,575,011.50		78,292,417.05	52.14
57	Office Of The Auditor-General Of Fed.	**4A**	1,223,024,666.00	1,781,797,102.02	1,781,797,102.02		558,772,436.02	68.64
58	Public Complaints Commission	**4A**	2,153,551,974.02	3,556,246,342.17	3,556,246,342.17		1,402,694,368.15	60.56
59	Federal Civil Service Commission	**4A**	596,325,964.52	637,107,950.98	637,107,950.98		40,781,986.46	93.60
60	Independent Nation Electoral Commission	**4A**	17,044,194,503.90	15,018,045,126.40	15,018,045,126.40		-2,026,149,377.50	113.49
61	Federal Character Commission	**4A**	1,410,977,447.46	1,746,217,875.85	1,746,217,875.85		335,240,428.39	80.80
	ECONOMIC SECTOR	**4A**						
62	Federal Ministry Of Agriculture	**4A**	4,995,056,736.75	6,580,809,201.99	6,580,809,201.99		1,585,752,465.24	75.90
63	Agricultural Research Council Of Nigeria	**4A**	318,103,551.61	451,646,849.19	451,646,849.19		133,543,297.58	70.43
64	National Agricultural Seeds Council	**4A**	554,367,862.51	554,367,862.51	394,939,518.90		0.00	100.00
65	Nigeria Agricultural Quarantine Service	**4A**	448,208,510.86	785,670,797.16	785,670,797.16		337,462,286.30	57.05
66	Federal Ministry Of Water Resources	**4A**	769,495,323.34	1,062,802,556.03	1,062,802,556.03		293,307,232.69	72.40
67	Gurara Water Management Authority Youth Dev.	**4A**	16,197,954.64	17,112,225.78	17,112,225.78		914,271.14	94.66
68	Nigeria Hydrological Service Agency	**4A**	214,635,158.54	224,798,461.29	224,798,461.29		10,163,302.75	95.48
69	Federal Ministry Of Finance	**4A**	852,331,840.75	896,033,810.94	896,033,810.94		43,701,970.19	95.12
70	Debt Management Office	**4A**	313,820,637.25	432,364,887.03	432,364,887.03		118,544,249.78	72.58
71	Budget Office Of The Federation	**4A**	492,215,389.02	745,682,405.37	745,682,405.37		253,467,016.35	66.01
72	Investment And Securities Tribunal	**4A**	242,789,051.18	340,017,508.37	340,017,508.37		97,228,457.19	71.40
73	Office Of The Accountant-General Of Fed	**4A**	2,495,953,769.71	3,256,989,796.36	3,256,989,796.36		761,036,026.65	76.63
74	Federal Inland Revenue Service *	**4A**	0.00	0.00			0.00	#DIV/0!
75	Nigeria Custom Service	**4A**	44,741,088,859.55	48,185,443,726.97	48,185,443,726.97		3,444,354,867.42	92.85
76	Federal Ministry Of Trade And Investments	**4A**	1,411,586,217.34	2,550,008,000.22	2,550,008,000.22		1,138,421,782.88	55.36
77	Tafawa Balewa Square Management Board	**4A**	40,584,454.20	56,288,819.64	56,288,819.64		15,704,365.44	72.10
78	Min. Of Emp, Labour And Productivity	**4A**	908,870,093.00	1,404,258,240.24	1,404,258,240.24		495,388,147.24	64.72
79	Industrial Arbitration Panel	**4A**	335,190,028.01	341,632,375.87	341,632,375.87		6,442,347.86	98.11
80	National Directorate Of Employment	**4A**	2,225,950,631.71	4,069,579,920.27	4,069,579,920.27		1,843,629,288.56	54.70
81	Federal Ministry Of Science And Technology	**4A**	278,895,664.88	604,970,481.34	604,970,481.34		326,074,816.46	46.10
82	Natural Medicine Dev. Agency	**4A**	56,786,404.98	185,262,269.43	185,262,269.43		128,475,864.45	30.65
83	National Biotechnology Dev. Agency(NABDA)	**4A**	1,326,572,265.33	1,332,301,937.13	982,301,937.13		5,729,671.80	99.57
84	National Board For Technology Incubator Centre-Abuja	**4A**	996,984,787.45	997,581,519.19	178,581,519.19		596,731.74	99.94

85	National Space Research And Development Agency - Abuja	**4A**	1,101,622,816.11	1,355,563,854.06	1,355,563,854.06		253,941,037.95	81.27
86	Nigeria Atomic Energy Commission	**4A**	206,845,427.87	875,085,296.08	875,085,296.08		668,239,868.21	23.64
87	Energy Commission Of Nigeria	**4A**	1,229,972,078.62	1,302,263,407.79	1,302,263,407.79		72,291,329.17	94.45
88	Bioresource Technology Centre, Odi	**4A**	197,226,053.19	201,201,282.86	36,201,282.86		3,975,229.67	98.02
89	Federal Ministry Of Transport	**4A**	454,066,804.16	641,544,097.04	641,544,097.04		187,477,292.88	70.78
90	Council For The Regulation Of Freight Forwarding In Nigeria	**4A**	193,792,506.12	232,052,656.72	232,052,656.72		38,260,150.60	83.51
91	Ministry Of Aviation	**4A**	414,379,268.61	569,624,605.72	569,624,605.72		155,245,337.11	72.75
92	Federal Ministry Of Power	**4A**	471,648,206.62	774,192,912.40	774,192,912.40		302,544,705.78	60.92
93	Federal Ministry Of Petroleum Resources	**4A**	422,667,026.14	570,585,613.67	570,585,613.67		147,918,587.53	74.08
94	Department Of Petroleum Resources (DPR)	**4A**	31,762,545,417.51	33,038,320,894.95	30,038,320,894.95		1,275,775,477.44	96.14
95	Petroleum Pricing Regulatory Commission	**4A**	4,541,165,755.53	6,007,540,562.09	6,007,540,562.09		1,466,374,806.56	75.59
96	Ministry Of Mines And Steel	**4A**	532,483,422.61	812,795,403.65	812,795,403.65		280,311,981.04	65.51
97	Nigeria Institute Of Mining And Geosciences	**4A**	143,249,082.34	211,514,834.57	211,514,834.57		68,265,752.23	67.73
98	Nigeria Geological Survey Agency	**4A**	642,681,119.01	1,041,483,092.14	1,041,483,092.14		398,801,973.13	61.71
99	Nigeria Mining Cadastre Office	**4A**	31,360,037.45	151,852,312.75	151,852,312.75		120,492,275.30	20.65
100	National Steel Raw Material Exploration Agency , Kaduna	**4A**	377,268,435.65	470,705,756.85	470,705,756.85		93,437,321.20	80.15
101	Federal Ministry Of Works,	**4A**	4,658,933,651.92	4,659,265,691.70	4,545,265,691.70		332,039.78	99.99
102	Survey-General Of The Federation	**4A**	956,862,958.96	957,476,571.98	774,476,571.98		613,613.02	99.94
103	Federal Roads Maintenance Agency	**4A**	931,421,287.47	1,495,663,078.18	1,495,663,078.18		564,241,790.71	62.27
104	Council For The Regulation Of Engineering In Nigeria (COREN)	**4A**	134,088,005.57	168,396,390.20	168,396,390.20		34,308,384.63	79.63
105	Survey Council Of Nigeria	**4A**	44,461,604.80	97,526,968.77	53,065,363.97		53,065,363.97	45.59
106	Federal Ministry Of Lands & Housing -Hqtrs	**4A**	2,637,250,160.53	5,123,208,837.37	5,123,208,837.37		2,485,958,676.84	51.48
107	Federal Ministry Of Culture & Tourism	**4A**	312,746,139.76	552,060,750.09	552,060,750.09		239,314,610.33	56.65
108	National Gallery Of Art	**4A**	474,864,322.36	1,059,647,703.19	1,059,647,703.19		584,783,380.83	44.81
109	National Institute Of Hospitality And Tourism	**4A**	746,058,869.66	1,083,758,556.58	1,083,758,556.58		337,699,686.92	68.84
110	National Planning Commission	**4A**	256,693,774.19	376,121,880.93	376,121,880.93		119,428,106.74	68.25
111	National Salaries, Incomes And Wages Comm	**4A**	453,010,257.22	556,155,279.45	556,155,279.45		103,145,022.23	81.45
112	Revenue Mob, Allocation & Fiscal Commission	**4A**	1,403,460,233.76	1,530,808,666.99	1,351,280,197.99		127,348,433.23	91.68
113	Fiscal Responsibility Commission	**4A**	249,531,825.82	250,464,009.41	241,964,009.41		932,183.59	99.63
114	Nig. Integration Water Resources Mgt. Comm.	**4A**	144,316,865.38	145,297,621.78	143,297,121.78		980,756.40	99.33
115	National Bureau Of Statistics	**4A**	3,036,589,575.48	3,557,479,291.71	3,557,479,291.71		520,889,716.23	85.36
	LAW & JUSTICES SECTOR	**4A**						
116	National Judicial Council - Abuja	**4A**	7,913,440,634.70	8,900,093,595.32	8,900,093,595.32		986,652,960.62	88.91
117	Supreme Court Of Nigeria	**4A**	1,011,353,874.40	1,012,883,224.83	964,883,224.83		1,529,350.43	99.85
118	Court Of Appeal, Abuja	**4A**	2,216,050,616.23	2,224,359,866.74	2,224,359,866.74		8,309,250.51	99.63
119	Federal High Court-Lagos	**4A**	2,811,800,940.09	2,813,789,595.50	2,233,789,595.50		1,988,655.41	99.93
120	FCT High Court Of Justice, Abuja	**4A**	1,560,448,946.38	1,562,607,530.05	1,544,607,530.05		2,158,583.67	99.86
121	Sharia Court Of Appeal, Abuja	**4A**	707,169,472.05	799,572,298.67	799,572,298.67		92,402,826.62	88.44
122	Customary Court Of Appeal, Abuja	**4A**	1,179,620,814.01	1,252,635,700.64	1,252,635,700.64		73,014,886.63	94.17
123	National Industrial Court	**4A**	1,150,917,561.74	1,153,548,475.99	1,049,548,475.99		2,630,914.25	99.77
124	National Judicial Institute - Abuja	**4A**	423,661,237.67	493,711,718.00	493,711,718.00		70,050,480.33	85.81
125	FCT. Judicial Service Committee -FCT Abuja	**4A**	379,157,982.83	423,131,561.43	423,131,561.43		43,973,578.60	89.61
126	Federal Judicial Service Commission - Abuja	**4A**	220,651,454.99	239,325,715.40	239,325,715.40		18,674,260.41	92.20
127	Body Of Benchers, Abuja	**4A**	45,417,646.09	68,080,811.20	68,080,811.20		22,663,165.11	66.71
128	Federal Ministry Of Justice	**4A**	1,049,859,956.68	1,726,355,257.14	1,726,355,257.14		676,495,300.46	60.81

129	Nat .Human Rights Commission	**4A**	439,035,071.13	729,839,835.00	729,839,835.00		290,804,763.87	60.15
130	Code Of Conduct Bureau	**4A**	1,006,394,321.28	1,143,039,744.61	1,143,039,744.61		136,645,423.33	88.05
131	Independent Corrupt Practices And Related Offences Commission	**4A**	2,181,330,453.40	3,371,852,455.88	3,371,852,455.88		1,190,522,002.48	64.69
132	Nigeria Institute Of Advanced Legal Studies	**4A**	392,450,228.75	542,175,348.56	542,175,348.56		149,725,119.81	
133	Nigeria Law Reform Commission	**4A**	191,805,594.15	204,235,998.64	204,235,998.64		12,430,404.49	93.91
134	National Agency For The Prohibition Of Traffic In Persons	**4A**	1,124,365,365.33	1,274,827,864.58	1,274,827,864.58		150,462,499.25	
	REGIONAL SECTOR							
135	Niger Delta Affairs	**4A**	282,184,743.27	900,081,193.35	900,081,193.35		617,896,450.08	31.35
	SOCIAL SECTOR	**4A**						
136	Ministry Of Youth Development	**4A**	301,516,321.76	517,969,123.74	517,969,123.74		216,452,801.98	58.21
137	Citizenship & Leadership Training Centre	**4A**	690,494,456.76	833,033,823.10	833,033,823.10		142,539,366.34	82.89
138	National Youth Service Corps (NYSC)	**4A**	33,861,341,367.45	69,111,166,092.00	69,111,166,092.00		35,249,824,724.55	49.00
139	Federal Ministry Of Women Affairs	**4A**	393,473,589.69	687,517,030.11	687,517,030.11		294,043,440.42	57.23
140	National Centre For Women Development	**4A**	178,679,659.89	180,194,694.83	176,830,120.06		1,515,034.94	99.16
141	Federal Ministry Of Education	**4A**	3,935,247,877.81	4,024,442,287.52	3,524,442,287.52		89,194,409.71	97.78
142	Unity Schools (Total)	**4A**	10,611,497,334.14	17,694,647,603.81	17,694,647,603.81		7,083,150,269.67	59.97
143	National Mathematical Centre, Sheda	**4A**	270,465,378.13	479,728,588.24	479,728,588.24		209,263,210.11	56.38
144	Federal Ministry Of Health	**4A**	3,589,190,652.38	6,328,098,397.20	6,328,098,397.20		2,738,907,744.82	56.72
145	Federal Coll. Of Complimentary & Altern. Med	**4A**	374,650,603.01	432,244,291.63	432,244,291.63		57,593,688.62	86.68
146	National Obstetric Fistula Centre, Abakaliki	**4A**	263,879,101.06	310,129,381.64	310,129,381.64		46,250,280.58	85.09
147	National Agency For Food And Drug Administration And Control	**4A**	2,534,932,448.54	3,892,491,373.25	3,892,491,373.25		1,357,558,924.71	65.12
148	National Hospital	**4A**	1,415,325,480.59	5,086,607,774.20	5,086,607,774.20		3,671,282,293.61	27.82
149	University Of Abuja Teaching Hospital	**4A**	4,291,129,597.65	4,759,124,285.20	4,759,124,285.20		467,994,687.55	90.17
150	National Health Insurance Scheme	**4A**	979,945,664.94	1,161,885,949.17	1,161,885,949.17		181,940,284.23	84.34
151	Federal Ministry Of Environment	**4A**	1,365,636,555.28	1,519,713,883.23	154,077,327.95		154,077,327.95	89.86
152	National Oil Spill Detection And Response Agency	**4A**	1,485,040,615.72	1,488,209,217.78	677,813,346.92		3,168,602.06	99.79
153	National Environmental Std And Regulation Enf. Agency	**4A**	2,261,976,984.49	2,263,037,005.14	2,252,037,005.14		1,060,020.65	99.95
154	Environmental Health Registration Council Of Nigeria	**4A**	102,399,392.93	174,510,931.98	174,510,931.98		72,111,539.05	58.68
155	National Sports Commission	**4A**	686,789,135.26	1,217,671,929.62	1,217,671,929.62		530,882,794.36	56.40
156	National Population Commission	**4A**	3,811,193,082.24	4,984,467,150.16	4,984,467,150.16		1,173,274,067.92	76.46
157								
158								
	OTHER PERSONNEL COST REALTED COSTS							
	Pension & Gratuity						0.00	#DIV/0!
157	Pension and Gratuity-Civilian (OHCSF)	**4 B**	16,770,604,215.75	29,638,549,401.86			12,867,945,186.11	56.58
158	Pension and Gratuity-Military (Military Pension)	**4 B**	66,608,255,254.04	59,683,784,014.16			-6,924,471,239.88	111.60
159	Pension and Gratuity-Police (Police Pension)	**4 B**	4,020,561,605.67	7,180,137,717.00			3,159,576,111.33	56.00
160	Pension and Gratuity-CIPPO (CIPPO)	**4 B**	5,158,240,250.66	16,313,601,086.02			11,155,360,835.36	31.62
161	Pension and Gratuity-National Assembly	**4 B**	0.00	0.00			0.00	#DIV/0!
162	Pension and Gratuity-Judiciary	**4 B**	1,624,858,860.63	2,445,920,624.33			821,061,763.70	66.43
163	Pension and Gratuity-(SSS & Nig Intelligence Agency)	**4 B**	11,238,724,848.00	11,238,724,840.00			-8.00	100.00
164	Pension and Gratuity-Universities	**4 B**	10,444,700,376.00	13,000,000,000.00			2,555,299,624.00	80.34
165	Pension and Gratuity-Parastatals and Railways Pension	**4 B**	28,507,280,169.00	28,349,810,954.00			-157,469,215.00	100.56
166	Severance Benefits to Right Size Staff(	**4 B**					0.00	#DIV/0!

	NITEL/NIPOST/Parastatals) etc.							
	Sub-total						0.00	#DIV/0!
							0.00	#DIV/0!
	SERVICE WIDE VOTES RELATED TO PERSONNEL COSTS						0.00	#DIV/0!
167	Office Of The Head Of The Civil Service (Civilian Pension)	**4 B**	0.00	0.00			0.00	#DIV/0!
168	Arrears Of PAYG Pension	**4 B**	8,805,064,210.00	5,000,000,000.00			-3,805,064,210.00	176.10
169	Increases In Pension Rates (Parastatals)	**4 B**	3,918,706,114.00	5,500,000,000.00			1,581,293,886.00	71.25
170	Management Of IPPIS	**4 B**	314,500,000.00	500,000,000.00			185,500,000.00	62.90
171	Payment Of Outstanding Death Benefit To Civil Servants	**4 B**	500,000,000.00	500,000,000.00			0.00	100.00
172	Payment Into The Redemption Fund (5% Of Total Personnel Cost)	**4 B**	52,622,576,739.00	70,163,435,651.88			17,540,858,912.88	75.00
173	Arrears Of Police Death Benefits (2004 - 2010)	**4 B**	0.00	3,750,000,000.00			3,750,000,000.00	0.00
174	GROUP LIFE INSURANCE FOR ALL MDAs	**4 B**	8,601,442,223.00	11,000,000,000.00			2,398,557,777.00	78.19
175	Group Life Insurance For Police	**4 B**	0.00	11,000,000,000.00			11,000,000,000.00	0.00
176	Group Life Insurance For Armed Forces	**4 B**	0.00	11,000,000,000.00			11,000,000,000.00	0.00
177	NHIS (Military Retirees)	**4 B**	3,544,110,811.00	3,544,110,811.00			0.00	100.00
178	Administration And Monitoring Of (OHCSF) Group Life	**4 B**	36,000,000.00	36,000,000.00			0.00	100.00
179	Public Service Wage Adjustment For MDAs (Including Arrears Of Promotion And Salary Increases)	**4 B**	52,171,563,681.12	50,000,000,000.00			-2,171,563,681.12	104.34
180	Operations - Internal For The Armed Forces	**4 B**	0.00	16,107,616,635.00			16,107,616,635.00	0.00
181	Judgment Debts	**4 B**	4,954,865,622.60	7,000,000,000.00			2,045,134,377.40	70.78
182	Contribution To International Organisations Including WAEC International	**4 B**	11,095,955,783.96	8,000,000,000.00			-3,095,955,783.96	138.70
183	Assessed Contribution To African Union And Others	**4 B**	54,162,552.00	4,500,000,000.00			4,445,837,448.00	1.20
184	External Financial Obligations	**4 B**	1,492,405,484.00	13,000,000,000.00			11,507,594,516.00	11.48
185	Margin For Increases In Costs	**4 B**	4,471,199,241.52	5,200,000,000.00			728,800,758.48	85.98
186	Contingency	**4 B**	18,064,054,114.50	17,500,000,000.00			-564,054,114.50	103.22
187	Public Service Reforms (Including Payment Of Severance Benefits Of Civil Servants)	**4 B**	431,847,000.00	1,000,000,000.00			568,153,000.00	43.18
188	Bio-Metric Verification Of Parastatals' Pensioners	**4 B**	0.00	300,000,000.00			300,000,000.00	0.00
189	Muslim/Christian Pilgrimages	**4 B**	1,799,999,999.00	1,800,000,000.00			1.00	100.00
190	2013 Election Logistics Support	**4 B**	1,000,000,000.00	1,000,000,000.00			0.00	100.00
191	Recurrent Adjustment	**4 B**	5,124,421,060.69	5,149,600,000.00			25,178,939.31	99.51
192	Arrears Of Monetization	**4 B**	1,982,793,246.00	1,982,793,246.06			0.06	100.00
193	Employees Compensation Act - Employees' Compensation Fund	**4 B**	5,500,000,000.00	5,500,000,000.00			0.00	100.00
194	Entitlements Of Former Presidents/Heads Of State And Vice-Presidents/Chiefs Of General Staff	**4 B**	622,858,837.00	2,300,000,000.00			1,677,141,163.00	27.08
195	Insurance Of Sensitive Assets/Corpers	**4 B**	1,140,000,000.00	2,500,000,000.00			1,360,000,000.00	45.60
196	VGF Running Costs	**4 B**	0.00	90,000,000.00			90,000,000.00	0.00
197	Payment To Nigerian Army Quick Response Group Including Arrears	**4 B**	5,481,766,000.00	8,000,000,000.00			2,518,234,000.00	68.52
198	Presidential Amnesty Programme	**4 B**	66,781,093,784.00	63,281,093,785.60			-3,499,999,998.40	105.53
199	Stipends And Allowances Of 30,000 Niger Delta Ex-Militants	**4 B**	0.00	0.00			0.00	#DIV/0!
200	Operational Cost	**4 B**	16,107,616,635.00	3,699,933,813.60			-12,407,682,821.40	435.35
201	Benefits of Retired Head of Service & Permanent Secretary	**4 B**	1,095,740,000.00	0.00			-1,095,740,000.00	#DIV/0!

202	Multi - Year Tariff Order (MYTO)	**4 B**	10,000,000,000.00	0.00			-10,000,000,000.00	#DIV/0!
203	Special Initiative for Women Participation in Agriculture	**4 B**	916,900,000.00	0.00			-916,900,000.00	#DIV/0!
	TOTAL:-		**1,380,700,611,868.95**	**1,617,057,309,681.90**	**1,089,162,122,334.77**	**0.00**	**236,356,697,812.95**	

NOTES

1: No Financial Report from Federal Inland Revenue Service for Consolidation

2: The Schedule of Personnel Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding to Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention. Some of the MDA are paid from the Centralised Payroll System- Integrated Personnel Payroll Information System (IPPIS).

3: The details of the Personnel Costs include all expenses used by the Federal Government in the payment of Employees Benefits (Serving and Retired) as in Note 4A and 4B

4: The amount for Personnel Cost include Releases to Nigerian Mission Abroad for the payment of employee compensation and reported in Note 4C

5: Amount Paid as Salaries include Charges on the Consolidated Revenue Fund (CRF) as Details in Note 4D

NOTE 4 A

DETAILS OF PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES (INCLUDING PERSONNEL COST PAID FROM RETAINED IGR)

FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES			BUDGETARY PROVISIONS					
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	ACTUAL EXPENDITURES FROMSERVICE WIDE VOTES	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
			₦		₦	₦	₦	₦	₦	%
	ADMINISTRATIVE SECTOR									
1	STATE HOUSE	1,007,698,211.46	1,007,698,211.46		1,481,998,561.16	1,481,998,561.16			474,300,349.70	68.00
2	NATIONAL BOUNDARY COMMISSION	217,070,254.07	217,070,254.07		332,787,115.33	332,787,115.33			115,716,861.26	65.23
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	113,054,526.84	113,054,526.84		176,268,530.36	176,268,530.36			63,214,003.52	64.14
4	BUREAU OF PUBLIC ENTERPRISES (BPE)	708,821,531.98	708,821,531.98		845,983,587.00	845,983,587.00			137,162,055.02	83.79
5	NATIONAL EMERGENCY MANAGEMENT AGENCY	315,426,550.89	315,426,550.89		479,097,923.34	479,097,923.34			163,671,372.45	65.84
6	BUREAU OF PUBLIC PROCUREMENT	110,587,682.15	110,587,682.15		325,474,315.19	325,474,315.19			214,886,633.04	33.98
7	MINISTRY OF SPECIAL DUTIES	135,568,858.84	135,568,858.84		154,081,178.08	154,081,178.08			18,512,319.24	87.99
8	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	833,483,968.48	833,483,968.48		1,165,529,118.27	1,165,529,118.27			332,045,149.79	71.51
9	FEDERAL ROAD SAFETY COMMISSION	18,973,880,198.70	18,964,202,637.16	9,677,561.54	27,556,888,975.07	27,556,888,975.07			8,583,008,776.37	68.85
10	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	143,815,597.04	143,815,597.04		236,480,910.04	236,480,910.04			92,665,313.00	60.81
11	NATIONAL COMMISSION FOR REFUGEES	177,874,425.77	177,874,425.77		219,226,398.62	219,226,398.62			41,351,972.85	81.14
12	CODE OF CONDUCT TRIBUNAL	264,256,699.97	264,256,699.97		289,607,106.41	289,607,106.41			25,350,406.44	91.25
13	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	207,644,158.54	207,644,158.54		389,470,613.26	389,470,613.26			181,826,454.72	53.31
14	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	519,361,194.82	519,361,194.82		553,677,221.33	553,677,221.33			34,316,026.51	93.80
15	NATIONAL HAJ COMMISSION OF NIGERIA	122,494,984.24	122,494,984.24		177,525,786.48	177,525,786.48			55,030,802.24	69.00
16	NIGERIA CHRISTIAN PILGRIM COMMISSION	113,870,837.55	113,870,837.55		156,799,815.60	110,313,186.32		2,098,945.28	42,928,978.05	72.62
17	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	950,008,613.03	950,008,613.03		1,174,724,547.40	1,174,724,547.40			224,715,934.37	80.87
18	NATIONAL ASSEMBLY- MANAGEMENT	6,699,235,047.55	6,063,743,501.55	635,491,546.00	6,699,342,699.00	6,063,851,153.00			107,651.45	100.00
19	NASS- SENATE	1,701,548,598.15	1,701,548,598.15		1,856,510,517.00	1,856,510,517.00			154,961,918.85	91.65
20	NASS- HOUSE OF REPRESENTATIVES	4,922,146,362.11	4,922,146,362.11		4,923,743,127.00	4,923,743,127.00			1,596,764.89	99.97
21	NATIONAL ASSEMBLY SERVICE COMMISSION	794,130,200.13	794,130,200.13		993,668,199.00	737,287,791.00			199,537,998.87	79.92
22	LEGISLATIVE AIDES	8,655,840,349.00	8,655,840,349.00		8,655,840,349.00	8,655,840,349.00			0.00	100.00
23	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,783,252,141.90	2,758,012,833.90	25,239,308.00	3,114,967,240.70	2,314,967,240.70			331,715,098.80	89.35
24	MIN OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	11,855,841,114.94	11,855,841,114.94		19,187,948,686.40	19,187,948,686.40			7,332,107,571.46	61.79
25	DEFENCE HEADQUARTERS(DHQ)	245,559,720.00	245,559,720.00		245,783,468.83	244,783,468.83			223,748.83	99.91
26	NIGERIAN ARMY	110,364,755,560.11	110,364,755,560.11		114,088,838,988.90	114,088,838,988.90			3,724,083,428.79	96.74
27	NIGERIAN NAVY	51,973,162,989.11	51,973,162,989.11		54,169,002,079.57	50,597,172,059.57			2,195,839,090.46	95.95
28	NIGERIAN AIRFORCE	51,596,342,640.28	51,596,342,640.28		53,690,923,994.29	53,690,923,994.29			2,094,581,354.01	96.10
29	NIGERIA DEFENCE ACADEMY	5,503,850,051.72	5,503,850,051.72		5,791,288,918.88	5,791,288,918.88			287,438,867.16	95.04
30	NIGERIAN DEFENCE COLLEGE	1,517,845,471.38	1,517,845,471.38		1,689,037,007.81	1,689,037,007.81			171,191,536.43	89.86
31	COMMAND AND STAFF COLLEGE, JAJI	897,244,551.62	897,244,551.62		1,045,599,182.18	1,045,599,182.18			148,354,630.56	85.81
32	NIG. ARMED FORCES RESETTLEMENT CENTRE	1,930,620,398.99	1,772,737,533.99	157,882,865.00	1,931,572,106.05	1,894,572,106.05			951,707.06	99.95
33	DEFENCE INTELLEGENCE AGENCY	5,127,749,194.26	5,127,749,194.26		5,369,773,628.96	5,369,773,628.96			242,024,434.70	95.49
34	DEFENCE MISSIONS	3,031,388,642.87	3,031,388,642.87		5,940,404,026.85	5,940,404,026.85			2,909,015,383.98	51.03
35	FEDERAL MINISTRY OF FOREIGN AFFAIRS	4,920,632,184.59	4,920,632,184.59		4,994,197,720.28	3,394,197,720.28			73,565,535.69	98.53
36	OVERSEAS MISSION	20,613,831,594.26	20,613,831,594.26		20,613,831,594.26	16,743,488,344.24			0.00	100.00
37	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	215,701,480.34	215,701,480.34		280,405,578.33	280,405,578.33			64,704,097.99	76.92
38	FEDERAL MINISTRY OF INFORMATION	2,031,830,988.20	2,031,830,988.20		2,796,792,184.25	2,796,792,184.25			764,961,196.05	72.65
39	NATIONAL FILM AND CENSORS BOARD	578,351,671.42	578,351,671.42		657,992,277.04	657,992,277.04			79,640,605.62	87.90
40	NEWS AGENCY OF NIGERIA	884,935,616.64	884,935,616.64		1,113,395,249.58	1,113,395,249.58			228,459,632.94	79.48
41	VOICE OF NIGERIA	819,210,460.62	819,210,460.62		1,190,204,607.26	1,190,204,607.26			370,994,146.64	68.83
42	FEDERAL MINISTRY OF COMMUNICATION & TECHNOLOGY	333,625,805.22	333,625,805.22		556,578,188.83	556,578,188.83			222,952,383.61	59.94
43	MINISTRY OF INTERIOR	619,228,752.14	619,228,752.14		986,095,377.75	986,095,377.75			366,866,625.61	62.80
44	NIGERIAN PRISONS SERVICE(NPS)	37,022,614,240.08	37,022,614,240.08		37,373,552,017.49	37,373,552,017.49			350,937,777.41	99.06
45	NIGERIAN IMMIGRATION SERVICE(NIS)	32,198,564,174.22	28,806,389,159.66	3,392,175,014.56	36,959,759,585.12	36,959,759,585.12			4,761,195,410.90	87.12
46	NATIONAL SECURITY & CIVIL DEFENCE CORPS	47,076,964,939.84	47,076,964,939.84		53,668,225,516.83	53,668,225,516.83			6,591,260,576.99	87.72
47	IMMIGRATION, PRISONS & NSCDC BOARD	53,748,625.76	53,748,625.76		136,492,688.26	136,492,688.26			82,744,062.50	39.38
48	CUSTOMS, IMMIGRATION & PRISONS PENSION OFFICE	142,844,500.64	142,844,500.64		142,846,248.43	109,619,253.43			1,747.79	100.00
49	FEDERAL FIRE SERVICE	1,160,795,191.48	1,160,795,191.48		1,574,795,703.64	1,574,795,703.64			414,000,512.16	73.71
50	POLICE SERVICE COMMISSION	337,600,594.81	319,775,914.81	17,824,680.00	426,099,538.46	426,099,538.46			88,498,943.65	79.23

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES			BUDGETARY PROVISIONS				SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	ACTUAL EXPENDITURES FROMSERVICE WIDE VOTES	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	BUDGET FROM RETAINED IGR		
			N		N	N	N	N	N	%
51	POLICE PENSION BOARD	107,912,580.18	107,912,580.18		200,236,274.36	200,236,274.36			92,323,694.18	53.89
52	POLICE FORMATION AND COMMAND	252,719,770,852.73	252,719,770,852.73		287,327,413,846.19	287,327,413,846.19			34,607,642,993.46	87.96
53	FEDERAL MINISTRY OF POLICE AFFAIRS	1,423,942,798.60	1,423,942,798.60		2,773,316,707.62	2,773,316,707.62			1,349,373,909.02	51.34
54	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	4,428,666,091.69	2,381,204,633.97	2,047,461,457.72	4,429,364,941.56	3,606,364,941.56			698,849.87	99.98
55	FEDERAL STAFF HOUSING LOAN BOARD	85,311,130.59	85,311,130.59		159,425,784.53	159,425,784.53			74,114,653.94	53.51
56	PUBLIC SERVICE INSTITUTE	85,282,594.45	85,282,594.45		163,575,011.50	163,575,011.50			78,292,417.05	52.14
57	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,223,024,666.00	1,223,024,666.00		1,781,797,102.02	1,781,797,102.02			558,772,436.02	68.64
58	PUBLIC COMPLIANTS COMMISSION	2,153,551,974.02	2,153,551,974.02		3,556,246,342.17	3,556,246,342.17			1,402,694,368.15	60.56
59	FEDERAL CIVIL SERVICE COMMISSION	596,325,964.52	554,129,139.63	42,196,824.89	637,107,950.98	637,107,950.98			40,781,986.46	93.60
60	INDEPENDENT NATION ELECTORAL COMMISSION	17,044,194,503.90	17,044,194,503.90		15,018,045,126.40	15,018,045,126.40			-2,026,149,377.50	113.49
61	FEDERAL CHARACTER COMMISSION	1,410,977,447.46	1,410,977,447.46		1,746,217,875.85	1,746,217,875.85			335,240,428.39	80.80
	ECONOMIC SECTOR									
62	FEDERAL MINISTRY OF AGRICULTURE	4,995,056,736.75	4,995,056,736.75		6,580,809,201.99	6,580,809,201.99			1,585,752,465.24	75.90
63	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	318,103,551.61	318,103,551.61		451,646,849.19	451,646,849.19			133,543,297.58	70.43
64	NATIONAL AGRICULTURAL SEEDS COUNCIL	554,367,862.51	540,094,862.51	14,273,000.00	554,367,862.51	394,939,518.90			0.00	100.00
65	NIGERIA AGRICULTURAL QURANTINE SERVICE	448,208,510.86	448,208,510.86		785,670,797.16	785,670,797.16			337,462,286.30	57.05
66	FEDERAL MINISTRY OF WATER RESOURCES	769,495,323.34	769,495,323.34		1,062,802,556.03	1,062,802,556.03			293,307,232.69	72.40
67	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	16,197,954.64	16,197,954.64		17,112,225.78	17,112,225.78			914,271.14	94.66
68	NIGERIA HYDROLOGICAL SERVICE AGENCY	214,635,158.54	214,635,158.54		224,798,461.29	224,798,461.29			10,163,302.75	95.48
69	FEDERAL MINISTRY OF FINANCE	852,331,840.75	852,331,840.75		896,033,810.94	896,033,810.94			43,701,970.19	95.12
70	DEBT MANAGEMENT OFFICE	313,820,637.25	309,271,557.17	4,549,080.08	432,364,887.03	432,364,887.03			118,544,249.78	72.58
71	BUDGET OFFICE OF THE FEDERATION	492,215,389.02	482,663,079.27	9,552,309.75	745,682,405.37	745,682,405.37			253,467,016.35	66.01
72	INVESTMENT AND SECURITIES TRIBUNAL	242,789,051.18	242,789,051.18		340,017,508.37	340,017,508.37			97,228,457.19	71.40
73	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,495,953,769.71	2,479,727,609.51	16,226,160.20	3,256,989,796.36	3,256,989,796.36			761,036,026.65	76.63
75	NIGERIA CUSTOM SERVICE	44,741,088,859.55	44,741,088,859.55		48,185,443,726.97	48,185,443,726.97			3,444,354,867.42	92.85
76	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,411,586,217.34	1,411,586,217.34		2,550,008,000.22	2,550,008,000.22			1,138,421,782.88	55.36
77	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	40,584,454.20	40,584,454.20		56,288,819.64	56,288,819.64			15,704,365.44	72.10
78	MIN. OF EMP, LABOUR AND PRODUCTIVITY	908,870,093.00	908,870,093.00		1,404,258,240.24	1,404,258,240.24			495,388,147.24	64.72
79	INDUSTRIAL ARBITRATION PANEL	335,190,028.01	335,190,028.01		341,632,375.87	341,632,375.87			6,442,347.86	98.11
80	NATIONAL DIRECTORATE OF EMPOLYMENT	2,225,950,631.71	2,225,950,631.71		4,069,579,920.27	4,069,579,920.27			1,843,629,288.56	54.70
81	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	278,895,664.88	278,895,664.88		604,970,481.34	604,970,481.34			326,074,816.46	46.10
82	NATURAL MEDICINE DEV. AGENCY	56,786,404.98	56,786,404.98		185,262,269.43	185,262,269.43			128,475,864.45	30.65
83	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	1,326,572,265.33	1,326,572,265.33		1,332,301,937.13	982,301,937.13			5,729,671.80	99.57
84	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA	996,984,787.45	996,984,787.45		997,581,519.19	178,581,519.19			596,731.74	99.94
85	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,101,622,816.11	1,101,622,816.11		1,355,563,854.06	1,355,563,854.06			253,941,037.95	81.27
86	NIGERIA ATOMIC ENERGY COMMISSION	206,845,427.87	206,845,427.87		875,085,296.08	875,085,296.08			668,239,868.21	23.64
87	ENERGY COMMISSION OF NIGERIA	1,229,972,078.62	1,229,972,078.62		1,302,263,407.79	1,302,263,407.79			72,291,329.17	94.45
88	BIORESOURCE TECHNONLOGY CENTRE,ODI	197,226,053.19	29,521,776.50	167,704,276.69	201,201,282.86	36,201,282.86			3,975,229.67	98.02
89	FEDERAL MINISTRY OF TRANSPORT	454,066,804.16	454,066,804.16		641,544,097.04	641,544,097.04			187,477,292.88	70.78
90	COUNCIL FOR THE REGULATION OF FREIGHT FORWORDING IN NIGERIA	193,792,506.12	193,792,506.12		232,052,656.72	232,052,656.72			38,260,150.60	83.51
91	MINISTRY OF AVIATION	414,379,268.61	414,379,268.61		569,624,605.72	569,624,605.72			155,245,337.11	72.75
92	FEDERAL MINISTRY OF POWER	471,648,206.62	471,648,206.62		774,192,912.40	774,192,912.40			302,544,705.78	60.92
93	FEDERAL MINISTRY OF PETROLEUM RESOURCES	422,667,026.14	422,667,026.14		570,585,613.67	570,585,613.67			147,918,587.53	74.08
94	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	31,762,545,417.51	31,150,714,690.99	611,830,726.52	33,038,320,894.95	30,038,320,894.95			1,275,775,477.44	96.14
95	PETROLEUM PRICING REGULATORY COMMISSION	4,541,165,755.53	4,541,165,755.53		6,007,540,562.09	6,007,540,562.09			1,466,374,806.56	75.59
96	MINISTRY OF MINES AND STEEL	532,483,422.61	532,483,422.61		812,795,403.65	812,795,403.65			280,311,981.04	65.51
97	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	143,249,082.34	143,249,082.34		211,514,834.57	211,514,834.57			68,265,752.23	67.73
98	NIGERIA GEOLOGICAL SURVEY AGENCY	642,681,119.01	642,681,119.01		1,041,483,092.14	1,041,483,092.14			398,801,973.13	61.71
99	NIGERIA MINING CADASTRE OFFICE	31,360,037.45	31,360,037.45		151,852,312.75	151,852,312.75			120,492,275.30	20.65
100	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA	377,268,435.65	377,268,435.65		470,705,756.85	470,705,756.85			93,437,321.20	80.15
101	FEDERAL MINISTRY OF WORKS,	4,658,933,651.92	4,658,933,651.92		4,659,265,691.70	4,545,265,691.70			332,039.78	99.99
102	SURVEY-GENERAL OF THE FEDERATION	956,862,958.96	956,862,958.96		957,476,571.98	774,476,571.98			613,613.02	99.94
103	FEDERAL ROADS MAINTENANCE AGENCY	931,421,287.47	931,421,287.47		1,495,663,078.18	1,495,663,078.18			564,241,790.71	62.27
104	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	134,088,005.57	134,088,005.57		168,396,390.20	168,396,390.20			34,308,384.63	79.63
105	SURVEY COUNCIL OF NIGERIA	44,461,604.80	44,461,604.80		97,526,968.77	53,065,363.97			53,065,363.97	45.59
106	FEDERAL MINISTRY OF LANDS & HOUSING -HQTRS	2,637,250,160.53	2,637,250,160.53		5,123,208,837.37	5,123,208,837.37			2,485,958,676.84	51.48
107	FEDERAL MINISTRY OF CULTURE & TOURISM	312,746,139.76	312,746,139.76		552,060,750.09	552,060,750.09			239,314,610.33	56.65
108	NATIONAL GALLERY OF ART	474,864,322.36	474,864,322.36		1,059,647,703.19	1,059,647,703.19			584,783,380.83	44.81
109	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	746,058,869.66	746,058,869.66		1,083,758,556.58	1,083,758,556.58			337,699,686.92	68.84
110	NATIONAL PLANNING COMMISSION	256,693,774.19	256,693,774.19		376,121,880.93	376,121,880.93			119,428,106.74	68.25

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES			BUDGETARY PROVISIONS					
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	ACTUAL EXPENDITURES FROMSERVICE WIDE VOTES	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	BUDGET FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
			N		N	N	N	N	N	%
111	NATIONAL SALARIES, INCOMES AND WAGES COMM	453,010,257.22	453,010,257.22		556,155,279.45	556,155,279.45			103,145,022.23	81.45
112	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	1,403,460,233.76	1,224,034,527.78	179,425,705.98	1,530,808,666.99	1,351,280,197.99			127,348,433.23	91.68
113	FISCAL RESPONSIBILITY COMMISSION	249,531,825.82	249,531,825.82		250,464,009.41	241,964,009.41			932,183.59	99.63
114	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	144,316,865.38	144,316,865.38		145,297,621.78	143,297,121.78			980,756.40	99.33
115	NATIONAL BUREAU OF STASTICS	3,036,589,575.48	3,036,589,575.48		3,557,479,291.71	3,557,479,291.71			520,889,716.23	85.36
	LAW & JUSTICES SECTOR									
116	NATIONAL JUDICIAL COUNCIL - ABUJA	7,913,440,634.70	264,666,317.26	7,648,774,317.44	8,900,093,595.32	8,900,093,595.32			986,652,960.62	88.91
117	SUPREME COURT OF NIGERIA	1,011,353,874.40	1,011,353,874.40		1,012,883,224.83	964,883,224.83			1,529,350.43	99.85
118	COURT OF APPEAL, ABUJA	2,216,050,616.23	2,216,050,616.23		2,224,359,866.74	2,224,359,866.74			8,309,250.51	99.63
119	FEDERAL HIGH COURT-LAGOS	2,811,800,940.09	2,811,800,940.09		2,813,789,595.50	2,233,789,595.50			1,988,655.41	99.93
120	FCT. HIGH COURT OF JUSTICE, ABUJA	1,560,448,946.38	1,560,448,946.38		1,562,607,530.05	1,544,607,530.05			2,158,583.67	99.86
121	SHARIA COURT OF APPEAL, ABUJA	707,169,472.05	519,894,961.06	187,274,510.99	799,572,298.67	799,572,298.67			92,402,826.62	88.44
122	CUSTOMARY COURT OF APPEAL, ABUJA	1,179,620,814.01	1,179,620,814.01		1,252,635,700.64	1,252,635,700.64			73,014,886.63	94.17
123	NATIONAL INDUSTRIAL COURT	1,150,917,561.74	1,150,917,561.74		1,153,548,475.99	1,049,548,475.99			2,630,914.25	99.77
124	NATIONAL JUDICIAL INSTITUTE - ABUJA	423,661,237.67	423,661,237.67		493,711,718.00	493,711,718.00			70,050,480.33	85.81
125	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	379,157,982.83	379,157,982.83		423,131,561.43	423,131,561.43			43,973,578.60	89.61
126	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	220,651,454.99	220,651,454.99		239,325,715.40	239,325,715.40			18,674,260.41	92.20
127	BODY OF BENCHERS, ABUJA	45,417,646.09	45,417,646.09		68,080,811.20	68,080,811.20			22,663,165.11	66.71
128	FEDERAL MINISTRY OF JUSTICE	1,049,859,956.68	1,049,859,956.68		1,726,355,257.14	1,726,355,257.14			676,495,300.46	60.81
129	NAT.HUMAN RIGHTS COMMISSION	439,035,071.13	439,035,071.13		729,839,835.00	729,839,835.00			290,804,763.87	60.15
130	CODE OF CONDUCT BUREAU	1,006,394,321.28	1,006,394,321.28		1,143,039,744.61	1,143,039,744.61			136,645,423.33	88.05
131	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	2,181,330,453.40	2,181,330,453.40		3,371,852,455.88	3,371,852,455.88			1,190,522,002.48	64.69
132	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	392,450,228.75	392,450,228.75		542,175,348.56	542,175,348.56			149,725,119.81	72.38
133	NIGERIA LAW REFORM COMMISSIION	191,805,594.15	191,805,594.15		204,235,998.64	204,235,998.64			12,430,404.49	93.91
134	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	1,124,365,365.33	1,124,365,365.33		1,274,827,864.58	1,274,827,864.58			150,462,499.25	88.20
	REGIONAL SECTOR									
135	NIGER DELTA AFFAIRS	282,184,743.27	282,184,743.27		900,081,193.35	900,081,193.35			617,896,450.08	31.35
	SOCIAL SECTOR									
136	MINSTRY OF YOUTH DEVELOPMENT	301,516,321.76	301,516,321.76		517,969,123.74	517,969,123.74			216,452,801.98	58.21
137	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	690,494,456.76	690,494,456.76		833,033,823.10	833,033,823.10			142,539,366.34	82.89
138	NATIONAL YOUTH SERVICE CORPS (NYSC)	33,861,341,367.45	33,861,341,367.45		69,111,166,092.00	69,111,166,092.00			35,249,824,724.55	49.00
139	FEDERAL MINISTRY OF WOMEN AFFAIRS	393,473,589.69	393,473,589.69		687,517,030.11	687,517,030.11			294,043,440.42	57.23
140	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	178,679,659.89	178,679,659.89		180,194,694.83	176,830,120.06		3,364,575	1,515,034.94	99.16
141	FEDERAL MINISTRY OF EDUCATION	3,935,247,877.81	3,935,247,877.81		4,024,442,287.52	3,524,442,287.52			89,194,409.71	97.78
142	UNITY SCHOOLS (TOTAL)	10,611,497,334.14	10,611,497,334.14		17,694,647,603.81	17,694,647,603.81			7,083,150,269.67	59.97
143	NATIONAL MATHEMATICAL CENTRE, SHEDA	270,465,378.13	270,465,378.13		479,728,588.24	479,728,588.24			209,263,210.11	56.38
144	FEDERAL MINISTRY OF HEALTH	3,589,190,652.38	3,589,190,652.38		6,328,098,397.20	6,328,098,397.20			2,738,907,744.82	56.72
145	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	374,650,603.01	374,650,603.01		432,244,291.63	432,244,291.63			57,593,688.62	86.68
146	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	263,879,101.06	263,879,101.06		310,129,381.64	310,129,381.64			46,250,280.58	85.09
147	NATIONAL AGENCY FOR FOOD AND GRUG ADMINISTRATION AND CONTROL	2,534,932,448.54	2,534,932,448.54		3,892,491,373.25	3,892,491,373.25			1,357,558,924.71	65.12
148	NATIONAL HOSPITAL	1,415,325,480.59	1,415,325,480.59		5,086,607,774.20	5,086,607,774.20			3,671,282,293.61	27.82
149	UNIVERSITY OF ABUJA TEACHING HOSPITAL	4,291,129,597.65	4,291,129,597.65		4,759,124,285.20	4,759,124,285.20			467,994,687.55	90.17
150	NATIONAL HEALTH INSURANCE SCHEME	979,945,664.94	979,945,664.94		1,161,885,949.17	1,161,885,949.17			181,940,284.23	84.34
151	FEDERAL MINISTRY OF ENVIRONMENT	1,365,636,555.28	1,365,636,555.28		1,519,713,883.23	154,077,327.95			154,077,327.95	89.86
152	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,485,040,615.72	1,485,040,615.72		1,488,209,217.78	677,813,346.92		600,000,000	3,168,602.06	99.79
153	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	2,261,976,984.49	2,261,976,984.49		2,263,037,005.14	2,252,037,005.14			1,060,020.65	99.95
154	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	102,399,392.93	102,399,392.93		174,510,931.98	174,510,931.98			72,111,539.05	58.68
155	NATIONAL SPORTS COMMISSION	686,789,135.26	686,789,135.26		1,217,671,929.62	1,217,671,929.62			530,882,794.36	56.40
156	NATIONAL POPULATION COMMISSION	3,811,193,082.24	3,811,193,082.24		4,984,467,150.16	4,984,467,150.16			1,173,274,067.92	76.46
		947,695,743,150.81	**932,528,183,805.45**	**15,167,559,345.36**	**1,109,302,197,101.39**	**1,089,162,122,334.77**	**0.00**	**605,463,520.05**	**161,606,453,950.58**	

NOTE: Amount Paid as Salaries include Charges on the Consoldiated Revenue Fund (CRF) as Details in Note 4A

The Schedule of Personel Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding to Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention. Some of the MDA are paid from the Centralised Payroll System- Intergrated Personnel Payroll Information System (IPPIS).

NOTE 4B

DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES: PERSONNEL COST RELATED (PENSION AND GRATUITITY/ SERVICE WIDE VOTES)

FOR THE YEAR ENDED 31ST DECEMBER, 2013

		₦	₦	₦	₦	₦
	Other CR F Charges-Pension & Gratuity					
1	Pension and Gratuity-Civilian (OHCSF)	16,770,604,215.75	29,638,549,401.86	17,000,000,000.00	12,638,549,401.86	12,867,945,186.11
2	Pension and Gratuity-Military (Military Pension)	66,608,255,254.04	59,683,784,014.16	59,467,822,284.25	215,961,729.91	-6,924,471,239.88
3	Pension and Gratuity-Police (Police Pension)	4,020,561,605.67	7,180,137,717.00	7,180,137,717.00	0.00	3,159,576,111.33
4	Pension and Gratuity-CIPPO (CIPPO)	5,158,240,250.66	16,313,601,086.02	7,000,000,000.00	9,313,601,086.02	11,155,360,835.36
5	Pension and Gratuity-National Assembly	0.00	0.00			0.00
6	Pension and Gratuity-Judiciary	1,624,858,860.63	2,445,920,624.33	500,000,000.00	1,945,920,624.33	821,061,763.70
7	Pension and Gratuity-(SSS & Nig Intelligence Agency)	11,238,724,848.00	11,238,724,840.00	11,238,724,840.00		-8.00
8	Pension and Gratuity-Universities	10,444,700,376.00	13,000,000,000.00	13,000,000,000.00		2,555,299,624.00
9	Pension and Gratuity-Parastatals and Railways Pension	28,507,280,169.00	28,349,810,954.00	28,349,810,954.00		-157,469,215.00
	Severance Benefits to Right Size Staff(NITEL/NIPOST/Parastatals) etc.	0.00	0.00			0.00
	Sub-total	**144,373,225,579.75**	**167,850,528,637.37**	**143,736,495,795.25**	**24,114,032,842.12**	
	SERVICE WIDE VOTES					
10	Office Of The Head Of The Civil Service (Civilian Pension)	0.00	0.00			0.00
11	Arrears Of PAYG Pension	8,805,064,210.00	5,000,000,000.00	5,000,000,000.00		-3,805,064,210.00
12	Increases In Pension Rates (Parastatals)	3,918,706,114.00	5,500,000,000.00	5,500,000,000.00		1,581,293,886.00
13	IPPIS	314,500,000.00	500,000,000.00	500,000,000.00		185,500,000.00
14	Payment Of Outstanding Death Benefit To Civil Servants	500,000,000.00	500,000,000.00	500,000,000.00		0.00
15	Payment Into The Redemption Fund (5% Of Total Personnel Cost)	52,622,576,739.00	70,163,435,651.88	70,163,435,651.88		17,540,858,912.88
16	Arrears Of Police Death Benefits (2004 - 2010)	0.00	3,750,000,000.00	3,750,000,000.00		3,750,000,000.00
17	GROUP LIFE INSURANCE FOR ALL MDAs	8,601,442,223.00	11,000,000,000.00	11,000,000,000.00		2,398,557,777.00
18	Group Life Insurance For Police	0.00	11,000,000,000.00	11,000,000,000.00		11,000,000,000.00
19	Group Life Insurance For Armed Forces	0.00	11,000,000,000.00	11,000,000,000.00		11,000,000,000.00
20	NHIS (MILITARY RETIREES)	3,544,110,811.00	3,544,110,811.00	3,544,110,811.00		0.00
21	ADMINISTRATION AND MONITORING OF (OHCSF) GROUP LIFE	36,000,000.00	36,000,000.00	36,000,000.00		0.00
22	PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCLUDING ARREARS OF PROMOTION AND SALARY INCREASES)	52,171,563,681.12	50,000,000,000.00	50,000,000,000.00		-2,171,563,681.12
23	Operations - Internal For The Armed Forces	0.00	16,107,616,635.00	16,107,616,635.00		16,107,616,635.00
24	Judgment Debts	4,954,865,622.60	7,000,000,000.00	7,000,000,000.00		2,045,134,377.40
25	Contribution To International Organisations Including Waec International	11,095,955,783.96	8,000,000,000.00	8,000,000,000.00		-3,095,955,783.96
26	Assessed Contribution To African Union And Others	54,162,552.00	4,500,000,000.00	4,500,000,000.00		4,445,837,448.00

27	External Financial Obligations	1,492,405,484.00	13,000,000,000.00	13,000,000,000.00		11,507,594,516.00
28	Margin For Increases In Costs	4,471,199,241.52	5,200,000,000.00	5,200,000,000.00		728,800,758.48
29	Contingency	18,064,054,114.50	17,500,000,000.00	17,500,000,000.00		-564,054,114.50
30	Public Service Reforms (Including Payment Of Severance Benefits Of Civil Servants)	431,847,000.00	1,000,000,000.00	1,000,000,000.00		568,153,000.00
31	Bio-Metric Verification Of Parastatals' Pensioners	0.00	300,000,000.00	300,000,000.00		300,000,000.00
32	Muslim/Christian Pilgrimages	1,799,999,999.00	1,800,000,000.00	1,800,000,000.00		1.00
33	2013 Election Logistics Support	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00		0.00
34	Recurrent Adjustment	5,124,421,060.69	5,149,600,000.00	5,149,600,000.00		25,178,939.31
35	Arrears Of Monetization	1,982,793,246.00	1,982,793,246.06	1,982,793,246.06		0.06
36	Employees Compensation Act - Employees' Compensation Fund	5,500,000,000.00	5,500,000,000.00	5,500,000,000.00		0.00
37	Entitlements Of Former Presidents/Heads Of State And Vice-Presidents/Chiefs Of General Staff	622,858,837.00	2,300,000,000.00	2,300,000,000.00		1,677,141,163.00
38	Insurance Of Sensitive Assets/Corpers	1,140,000,000.00	2,500,000,000.00	2,500,000,000.00		1,360,000,000.00
39	VGF Running Costs	0.00	90,000,000.00	90,000,000.00		90,000,000.00
40	Payment To Nigerian Army Quick Response Group Including Arrears	5,481,766,000.00	8,000,000,000.00	8,000,000,000.00		2,518,234,000.00
41	Presidential Amnesty Programme	66,781,093,784.00	63,281,093,785.60	63,281,093,785.60		-3,499,999,998.40
42	Stipends And Allowances Of 30,000 Niger Delta Ex-Militants	0.00	23,625,000,000.00	23,625,000,000.00		23,625,000,000.00
43	Operational Cost	16,107,616,635.00	3,699,933,813.60	3,699,933,813.60		-12,407,682,821.40
44	Benefits Of Retired HOS & PS	1,095,740,000.00	0.00	-		-1,095,740,000.00
45	Multi - Year Tariff Order (Myto)	10,000,000,000.00	0.00			-10,000,000,000.00
46	Special Initiative for Women Participation in Agriculture	916,900,000.00	0.00			-916,900,000.00
	Sub-total	**288,631,643,138.39**	**363,529,583,943.14**	**363,529,583,943.14**	**0.00**	**74,897,940,804.75**
	Grand Total	**433,004,868,718.14**	**531,380,112,580.51**	**507,266,079,738.39**	**24,114,032,842.12**	**74,897,940,804.75**
	The Amount expended by Ministries and Departments for the payment of Pension and Gratuities These Entities of Government have the Mandate of Government to carry out these expenditures.					

NOTE 4C

PERSONNEL COSTS: FOREIGN MISSIONS

S/N	NAME OF MISSION	AMOUNT	REMARKS
		₦	
1	Overseas Missions	20,613,831,594.26	Summary of funds made available to Overseas Missions as Personnel Cost in 2013

NOTE 4 D

DETAILS OF SALARIES AND WAGES OF CONSOLIDATED REVENUE FUND (CRF) CHARGES

FOR THE YEAR ENDED 31ST DECEMBER, 2013

Description	Actual	Final Budget	Original/Initial Budget	Savings/ (Excess Expenditure)
	N	N	N	N
Salaries And Wages-				
Auditor General of the Federation	564,987,659.55	564,987,659.55	564,987,659.55	0.00
Federal Civil Service Commission	176,643,294.60	176,643,294.60	176,643,294.60	0.00
Independent National Electoral Commission	987,569,824.33	987,569,824.33	987,569,824.33	0.00
Police Command and Formation	456,789,258.33	456,789,258.33	456,789,258.33	0.00
Code of Conduct Bureau	50,955,953.88	50,955,953.88	50,955,953.88	0.00
Code of Conduct Tribunal	85,246,972.00	85,246,972.00	85,246,972.00	0.00
National Salaries Income & Wages Commission	256,498,745.00	256,498,745.00	256,498,745.00	0.00
Revenue Mobilisation Alloc. And Fiscal Commission	295,256,106.31	295,256,106.31	295,256,106.31	0.00
National Human Rights Commission	585,897,265.66	585,897,265.66	585,897,265.66	0.00
Industrial Arbitration Panel	365,425,897.00	365,425,897.00	365,425,897.00	0.00
Investments and Securities Tribunal	365,258,147.00	365,258,147.00	365,258,147.00	0.00
Federal Character Commission	403,538,764.97	403,538,764.97	403,538,764.97	0.00
Police Service Commission	609,554,265.36	609,554,265.36	609,554,265.36	0.00
Immigration Prison Service Board	504,365,365.28	504,365,365.28	504,365,365.28	0.00
Sub-total	**5,707,987,519.27**	**5,707,987,519.27**	**5,707,987,519.27**	0.00
Salaries and Wages-Judiciary:				0.00
National judicial Council	145,866,625.40	145,866,625.40	145,866,625.40	0.00
Supreme Court of Nigeria	148,555,366.96	148,555,366.96	148,555,366.96	0.00
Court of Appeal	648,120,496.61	648,120,496.61	648,120,496.61	0.00
Federal High Court, Lagos	506,520,329.51	506,520,329.51	506,520,329.51	0.00
FCT. High Court of Justice, Abuja	315,084,984.36	315,084,984.36	315,084,984.36	0.00
Sharia Court of Appeal, Abuja	56,513,344.94	56,513,344.94	56,513,344.94	0.00
Customary Court of Appeal, Abuja	79,364,295.73	79,364,295.73	79,364,295.73	0.00
National Industrial Court	191,112,631.42	191,112,631.42	191,112,631.42	0.00
National Judicial Institute	255,001,253.23	255,001,253.23	255,001,253.23	0.00
FCT. Judicial Service Committee, Abuja	176,643,294.60	176,643,294.60	176,643,294.60	0.00
Federal Judicial Service Commission	63,224,184.88	63,224,184.88	63,224,184.88	0.00
Sub-total	**2,586,006,807.64**	**2,586,006,807.64**	**2,586,006,807.64**	0.00
Grand Total	**8,293,994,326.91**	**8,293,994,326.91**	**8,293,994,326.91**	0.00

NOTE 5

SCHEDULE OF FEDERAL GOVERNMENT EMPLOYER'S CONTRIBUTION TO PENSION FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/NO	MONTHS	CIVILIANS	MILITARY	MONTHLY TOTAL
		=N=	=N=	=N=
1	JANUARY	4,214,960,397.17	1,407,417,280.00	5,622,377,677.17
2	FEBRUARY	4,202,678,068.17	1,407,417,280.00	5,610,095,348.17
3	MARCH	4,253,128,845.54	1,407,417,280.00	5,660,546,125.54
4	APRIL	4,230,216,817.51	1,407,417,280.00	5,637,634,097.51
5	MAY	4,238,589,934.94	1,407,417,280.00	5,646,007,214.94
6	JUNE	4,237,119,070.78	1,407,417,279.00	5,644,536,349.78
7	JULY	4,250,874,610.64	1,407,417,279.00	5,658,291,889.64
8	AUGUST	3,178,818,217.42	1,407,417,279.00	4,586,235,496.42
9	SEPTEMBER	3,439,114,197.80	1,407,417,280.00	4,846,531,477.80
10	OCTOBER	3,281,608,976.53	1,407,417,280.00	4,689,026,256.53
11	NOVEMBER	3,626,499,830.66	1,574,883,061.05	5,201,382,891.71
12	DECEMBER	7,168,937,498.07	1,568,092,097.00	8,737,029,595.07
	TOTAL	**50,322,546,465.23**	**17,217,147,955.05**	**67,539,694,420.28**

The Pension Reform Act 2004 requires that the Federal Government make contribution of 7.5% for Public Servants and 12.5% for the Military of the total Personnel Cost on a monthly basis. The amounts are usually a charge on the Consolidated Revenue Fund (CRF).

NOTE 6

OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	List Of MDAs For 2013 Accounts	Actual	Final Budget	Original/Initial Budget	Savings/ (Excess Expenditure)	Budget Performance
		₦	₦	₦	₦	%
	Administrative Sector					
1	State House	23,512,079,745.37	12,492,025,930.64	7,371,942,494.00	(11,020,053,814.73)	188.22
2	Office Of The Special Asst. - MDG	198,456,123.35	200,000,000.19	200,000,000.19	1,543,876.84	99.23
3	National Boundary Commission	107,589,595.24	112,874,960.00	112,874,960.00	5,285,364.76	95.32
4	Borders Communities Development Agency	79,087,780.44	96,281,178.00	96,281,178.00	17,193,397.56	82.14
5	Bureau Of Public Enterprises (BPE)	302,490,536.47	302,584,158.13	274,573,206.00	93,621.66	99.97
6	National Emergency Management Agency	297,310,930.11	304,524,261.00	304,524,261.00	7,213,330.89	97.63
7	Bureau Of Public Procurement	561,787,796.87	561,862,827.00	561,162,827.00	75,030.13	99.99
8	Ministry Of Special Duties	137,318,011.05	162,564,557.00	162,564,557.00	25,246,545.95	84.47
9	National Poverty Eradication Program (NAPEP)	441,378,964.03	543,566,464.00	543,566,464.00	102,187,499.97	81.20
10	Federal Road Safety Commission	1,775,965,270.74	1,799,839,064.00	1,233,378,748.00	23,873,793.26	98.67
11	Office Of The Special Adviser On Niger Delta Militant	66,781,045,806.86	90,406,092,786.00		23,625,046,979.14	73.87
12	National Commission For Refugees	127,578,920.09	120,571,229.00	115,571,229.00	(7,007,691.09)	105.81
13	New Partnership For Africa Dev. (NEPAD)	432,408,347.55	524,784,494.00	524,784,494.00	92,376,146.45	82.40
14	Code Of Conduct Tribunal	197,998,622.58	202,513,483.00	147,513,483.00	4,514,860.42	97.77
15	Infrastructural Concessionary And Regulatory Commission	229,471,692.00	247,624,780.00	247,624,780.00	18,153,088.00	92.67
16	National Haj Commission Of Nigeria	325,742,618.50	343,561,862.29	343,561,862.29	17,819,243.79	94.81
17	Nigeria Christian Pilgrim Commission	974,469,537.69	974,486,537.69	253,589,901.19	17,000.00	100.00
18	National Lottery Regulatory Commission (NLRC)	230,748,786.90	230,765,845.00	216,372,250.00	17,058.10	99.99
19	Office Of The Chief Economic Adviser To The President	117,738,590.01	119,738,575.19	117,738,575.19	1,999,985.18	98.33
20	Servicom	49,154,101.50	49,154,104.00	49,154,104.00	2.50	100.00
21	National Assembly- Management	5,783,683,864.66	5,783,713,357.68	5,458,650,029.00	29,493.02	100.00
22	NASS- Senate	33,316,479,735.24	33,316,489,618.00	33,316,489,618.00	9,882.76	100.00
23	NASS- House Of Representatives	53,193,300,000.00	53,193,300,000.00	53,193,300,000.00	-	100.00
24	National Assembly Service Commission	1,449,973,105.36	1,463,417,309.00	1,463,417,309.00	13,444,203.64	99.08
25	Legislative Aides	3,654,745,097.00	3,655,000,000.00	3,655,000,000.00	254,903.00	99.99
26	Senate Committee On Public Accounts	149,782,890.00	150,000,000.00	150,000,000.00	217,110.00	99.86
27	House Committee On Public Accounts	179,717,975.00	180,000,000.00	180,000,000.00	282,025.00	99.84
28	General Service Office	11,306,666,606.70	11,306,708,059.00	11,306,708,059.00	41,452.30	100.00
29	Secretary To Government Of The Federation	455,558,432.55	3,204,992,368.50	3,204,992,368.50	2,749,433,935.95	14.21
30	Min.Of Defence(Add NA/NAF/NN Civilian Sal.)	1,036,259,970.87	856,860,342.00	856,860,342.00	(179,399,628.87)	120.94
31	Defence Headquarters(DHQ)	550,985,995.00	601,075,739.00	601,075,739.00	50,089,744.00	91.67

32	Nigerian Army	7,532,708,852.74	7,626,950,970.00	7,157,950,970.00	94,242,117.26	98.76
33	Nigerian Navy	8,915,794,834.01	9,025,757,486.27	7,715,228,561.27	109,962,652.26	98.78
34	Nigerian Air force	8,820,253,226.11	10,230,939,346.85	10,230,939,346.85	1,410,686,120.74	86.21
35	Nigeria Defence Academy	803,360,238.03	803,960,620.18	802,960,620.18	600,382.15	99.93
36	Nigerian Defence College	3,163,874,373.00	3,196,533,576.00	3,096,533,576.00	32,659,203.00	98.98
37	Command And Staff College, Jaji	1,656,965,451.00	1,656,965,453.00	1,656,965,453.00	2.00	100.00
38	Nig. Armed Forces Resettlement Centre	123,313,061.00	123,313,148.00	123,313,148.00	87.00	100.00
39	Defence Intelligence Agency	2,751,272,581.00	3,708,153,951.00	434,038,395.00	956,881,370.00	74.20
41	Presidential Committee On Barrack Rehab.	50,101,272.88	80,289,649.00	80,289,649.00	30,188,376.12	62.40
42	Defence Missions	3,551,740,459.32	3,612,788,929.44	3,612,788,929.44	61,048,470.12	98.31
43	Directorate Of Military Pension	147,077,412.32	147,343,068.00	147,343,068.00	265,655.68	99.82
44	Federal Ministry Of Foreign Affairs	30,933,030,903.54	6,425,033,266.70	6,425,033,266.70	(24,507,997,636.84)	481.45
45	Overseas Mission	17,147,628,672.00	17,557,577,917.51	17,557,577,917.51	409,949,245.51	97.67
46	Institute For Peace And Conflict Resolution	80,010,900.66	83,846,726.00	83,846,726.00	3,835,825.34	95.43
47	Federal Ministry Of Information -Hqtrs	234,690,171.17	670,687,609.00	670,687,609.00	435,997,437.83	34.99
48	National Film And Censors Board	283,667,790.00	286,205,862.00	286,205,862.00	2,538,072.00	99.11
49	News Agency Of Nigeria	303,652,390.44	307,213,580.36	307,213,580.36	3,561,189.92	98.84
50	Voice Of Nigeria	339,595,573.76	1,436,178,766.00	1,436,178,766.00	1,096,583,192.24	23.65
51	Federal Ministry Of Communication And Technology	344,788,394.61	441,309,568.00	441,309,568.00	96,521,173.39	78.13
52	Ministry Of Interior	446,477,433.00	515,466,536.71	384,420,996.22	68,989,103.71	86.62
53	Nigerian Prisons Service(NPS)	7,029,310,251.81	8,358,718,494.00	7,298,718,494.00	1,329,408,242.19	84.10
54	Nigerian Immigration Service(NIS)	8,679,368,909.25	8,680,298,270.32	1,548,674,280.99	929,361.07	99.99
55	National Security & Civil Defence Corps	2,162,168,900.11	2,162,579,862.64	2,162,579,862.64	410,962.53	99.98
56	Immigration, Prisons & NSCDC Board	45,058,347.16	45,113,372.00	45,113,372.00	55,024.84	99.88
57	Customs, Immigration & Prisons Pension Board	40,623,593.47	40,799,342.19	40,799,342.19	175,748.72	99.57
58	Federal Fire Service	358,745,873.02	358,906,807.00	356,306,807.00	160,933.98	99.96
59	Police Service Commission	328,852,076.99	329,196,740.00	325,196,740.00	344,663.01	99.90
60	Police Pension Board	285,894,844.28	286,394,345.00	40,018,325.00	499,500.72	99.83
61	Police Formation And Command	8,761,054,806.66	8,761,061,808.64	7,683,952,375.00	7,001.98	100.00
62	Ministry Of Police Affairs	453,561,253.47	1,400,001,593.00	1,400,001,593.00	946,440,339.53	32.40
63	Office Of Head Of Service Of The Federation	2,157,095,035.09	2,157,176,934.91	1,529,324,603.00	81,899.82	100.00
64	OHCSF (Pension Office)	178,540,480.05	180,000,000.00		1,459,519.95	99.19
65	Federal Staff Housing Loan Board	115,212,753.65	122,912,400.39	122,912,400.39	7,699,646.74	93.74
66	Public Service Institute	143,309,168.11	144,248,167.00	144,248,167.00	938,998.89	99.35
67	Office Of The Auditor-General Of Fed.	892,074,035.73	892,523,707.72	892,523,707.72	449,671.99	99.95
68	Public Complaints Commission	1,509,174,284.01	1,554,938,273.00	714,904,360.99	45,763,988.99	97.06
69	Federal Civil Service Commission	628,618,586.71	631,432,833.00	601,432,833.00	2,814,246.29	99.55
70	Independent Nation Electoral Commission	19,836,827,769.99	12,765,523,089.07	12,765,523,089.07	(7,071,304,680.92)	155.39
71	Federal Character Commission	362,106,223.51	365,946,370.07	365,946,370.07	3,840,146.56	98.95

	Economic Sector					
72	Federal Ministry Of Agriculture	1,437,670,398.01	1,440,084,655.81	368,853,249.00	2,414,257.80	99.83
73	Agricultural Research Council Of Nigeria	130,217,748.83	134,108,329.00	134,108,329.00	3,890,580.17	97.10
74	National Agricultural Seeds Council	117,116,524.99	117,322,689.00	68,039,689.00	206,164.01	99.82
75	Nigeria Agricultural Quarantine Service	94,998,533.17	118,310,615.00	118,310,615.00	23,312,081.83	80.30
76	Federal Ministry Of Water Resources	480,031,208.57	561,449,553.49	434,615,687.00	81,418,344.92	85.50
77	Nigeria Integrated Water Management Commission	87,503,665.10	89,122,355.00	89,122,355.00	1,618,689.90	98.18
78	Gurara Water Management Authority	76,176,181.43	76,346,852.00	70,346,852.00	170,670.57	99.78
79	Nigeria Hydrological Service Agency	76,527,348.39	76,537,019.38	76,537,019.38	9,670.99	99.99
80	Federal Ministry Of Finance	2,694,673,080.07	2,707,168,041.10	2,707,168,041.10	12,494,961.03	99.54
81	Debt Management Office	244,496,138.25	255,576,709.00	224,078,194.00	11,080,570.75	95.66
82	Budget Office Of The Federation	748,778,362.36	778,324,099.00	778,324,099.00	29,545,736.64	96.20
83	Investment And Securities Tribunal	391,876,671.79	393,095,520.27	249,880,241.86	1,218,848.48	99.69
84	Office Of The Accountant-General Of Fed	1,407,279,076.41	1,408,185,869.36	1,228,185,869.36	906,792.95	99.94
85	Nigeria Custom Service	20,603,211,312.41	29,206,511,423.76	29,206,511,423.76	8,603,300,111.35	70.54
86	Federal Ministry Of Trade & Investment	705,063,224.15	800,297,371.00	800,297,371.00	95,234,146.85	88.10
87	Tafawa Balewa Square Management Board	104,714,870.11	104,795,972.00	28,795,972.00	81,101.89	99.92
88	Small And Medium Enterprises Dev. Agency Of Nigeria(SMEDAN)	237,507,273.62	304,758,098.00	304,758,098.00	67,250,824.38	77.93
89	Min. Of Emp, Labour And Productivity	565,158,447.02	618,353,114.00	618,353,114.00	53,194,666.98	91.40
90	Industrial Arbitration Panel	133,850,284.22	145,113,183.79	64,547,536.00	11,262,899.57	92.24
91	National Directorate Of Employment	931,993,386.76	932,354,027.00	270,586,925.00	360,640.24	99.96
92	Federal Ministry Of Science And Technology	257,660,455.91	375,467,963.00	375,467,963.00	117,807,507.09	68.62
93	Natural Medicine Dev. Agency	22,974,942.61	99,109,979.50	99,109,979.50	76,135,036.89	23.18
94	National Space Research And Development Agency	65,445,529.81	265,002,507.00	265,002,507.00	199,556,977.19	24.70
95	National Biotechnology Dev. Agency(NABDA)	164,815,022.42	165,541,114.00	165,541,114.00	726,091.58	99.56
96	National Board For Technology Incubator Centre-Abuja	85,530,041.09	107,838,349.70	107,838,349.70	22,308,308.61	79.31
97	Nigeria Atomic Energy Commission	51,644,424.11	256,410,645.00	256,410,645.00	204,766,220.89	20.14
98	Energy Commission Of Nigeria	194,832,229.25	288,957,591.00	288,957,591.00	94,125,361.75	67.43
99	Bioresource Technology Centre,Odi	40,807,896.00	40,852,463.00	5,000,000.00	44,567.00	99.89
100	Federal Ministry Of Transport	383,842,154.95	384,582,217.00	383,582,217.00	740,062.05	99.81
101	Ministry Of Aviation	410,524,651.53	411,331,586.00	409,331,586.00	806,934.47	99.80
102	Federal Ministry Of Power	416,123,192.12	531,473,487.48	531,473,487.48	115,350,295.36	78.30
103	Federal Ministry Of Petroleum Resources	544,318,850.41	544,745,676.00	544,745,676.00	426,825.59	99.92
104	Department Of Petroleum Resources (DPR)	667,862,700.88	668,324,828.46	663,324,828.46	462,127.58	99.93
105	Petroleum Pricing Regulatory Commission	60,930,809.41	69,171,721.00	69,171,721.00	8,240,911.59	88.09
106	Ministry Of Mines And Steel	422,752,002.51	442,176,054.28	442,176,054.28	19,424,051.77	95.61
107	Nigeria Institute Of Mining And Geosciences	80,861,997.00	80,861,997.00	80,861,997.00	-	100.00
108	Geological Survey Of Nigeria Agency	375,249,472.12	388,376,833.00	388,376,833.00	13,127,360.88	96.62
109	Nigeria Mining Cadastre Office	95,800,455.65	290,378,778.00	290,378,778.00	194,578,322.35	32.99

110	National Steel Raw Material Exploration Agency , Kaduna	58,312,773.10	74,036,590.00	74,036,590.00	15,723,816.90	78.76
111	Federal Ministry Of Works	287,619,517.93	344,575,711.00	344,575,711.00	56,956,193.07	83.47
112	Survey-General Of The Federation	130,349,789.82	130,967,326.00	124,967,326.00	617,536.18	99.53
113	Federal Roads Maintenance Agency	20,130,898,459.93	18,344,937,586.00	18,344,937,586.00	(1,785,960,873.93)	109.74
114	Council For The Regulation Of Engineering In Nigeria (COREN)	18,085,705.17	18,085,726.00	18,085,726.00	20.83	100.00
115	Survey Council Of Nigeria	26,555,436.23	27,937,715.00	27,937,715.00	1,382,278.77	95.05
116	Ministry Of Lands, Housing & Urban Development	2,175,665,518.00	430,128,919.00	430,128,919.00	(1,745,536,599.00)	505.82
117	Federal Ministry Of Culture & Nat. Orientation	514,318,046.37	653,858,015.00	653,858,015.00	139,539,968.63	78.66
118	National Gallery Of Art	138,834,362.91	277,906,500.00	277,906,500.00	139,072,137.09	49.96
119	National Institute Of Hospitality And Tourism	206,557,384.25	207,974,904.00	207,974,904.00	1,417,519.75	99.32
120	National Planning Commission	517,091,259.35	572,034,910.00	572,034,910.00	54,943,650.65	90.40
121	National Salaries, Incomes And Wages Comm	153,256,796.96	153,269,797.00	153,269,797.00	13,000.04	99.99
122	Revenue Mob, Allocation & Fiscal Commission	555,320,090.32	560,364,650.00	560,364,650.00	5,044,559.68	99.10
123	Fiscal Responsibility Commission	344,182,456.61	345,794,834.64	275,794,834.64	1,612,378.03	99.53
124	National Bureau Of Statistics	508,859,916.19	585,680,553.00	335,680,553.00	76,820,636.81	86.88
	Law & Justices Sector					
125	National Judicial Council - Abuja	4,113,066,391.80	4,232,101,702.83	4,232,101,702.83	119,035,311.03	97.19
126	Supreme Court Of Nigeria	2,969,679,527.83	2,970,116,775.17	2,925,116,775.17	437,247.34	99.99
127	Court Of Appeal, Abuja	3,112,590,246.04	3,841,640,133.26	3,841,640,133.26	729,049,887.22	81.02
128	Federal High Court-Lagos	4,895,624,595.75	4,908,492,214.82	4,658,492,214.82	12,867,619.07	99.74
129	FCT. High Court Of Justice, Abuja	2,074,170,790.83	2,446,944,190.95	2,446,944,190.95	372,773,400.12	84.77
130	Sharia Court Of Appeal, Abuja	611,238,538.33	784,171,358.54	784,171,358.54	172,932,820.21	77.95
131	Customary Court Of Appeal, Abuja	383,440,451.52	462,864,299.36	462,864,299.36	79,423,847.84	82.84
132	National Industrial Court	1,222,845,578.86	1,433,451,524.01	1,433,451,524.01	210,605,945.15	85.31
133	National Judicial Institute - Abuja	808,913,929.89	826,288,282.00	826,288,282.00	17,374,352.11	97.90
134	FCT. Judicial Service Committee - Abuja	715,773,327.52	733,868,438.57	733,868,438.57	18,095,111.05	97.53
135	Federal Judicial Service Commission - Abuja	1,222,491,165.25	1,240,674,284.60	1,240,674,284.60	18,183,119.35	98.53
136	Body Of Benchers, Abuja	106,143,645.60	106,419,188.80	106,419,188.80	275,543.20	99.74
137	Federal Ministry Of Justice	3,491,954,862.77	3,606,489,537.00	3,606,489,537.00	114,534,674.23	96.82
138	Nat. Human Rights Commission	269,440,433.23	357,000,685.00	357,000,685.00	87,560,251.77	75.47
139	Code Of Conduct Bureau	281,621,129.25	344,990,528.59	344,990,528.59	63,369,399.34	81.63
140	Independent Corrupt Practices And Related Offences Commission	554,177,900.32	873,424,039.00	873,424,039.00	319,246,138.68	63.45
141	Nigeria Institute Of Advanced Legal Studies	115,740,046.88	133,345,537.00	133,345,537.00	17,605,490.12	86.80
142	Nigeria Law Reform Commission	107,224,104.65	107,224,781.00	107,194,781.00	676.35	100.00
143	National Agency For The Prohibition Of Traffic In Persons	406,589,365.99	417,334,388.20	417,334,388.20	10,745,022.21	97.43

	Regional Sector					
144	Niger Delta Affairs	1,439,072,593.56	1,508,124,417.00	1,508,124,417.00	69,051,823.44	95.42
	Social Sector					
145	Ministry Of Youth Development	962,250,633.13	962,806,307.47	471,117,486.00	555,674.34	99.94
146	Citizenship & Leadership Training Centre	132,688,897.24	133,430,611.00	123,930,611.00	741,713.76	99.44
147	National Youth Service Corps (NYSC)	8,606,253,969.85	9,008,094,738.00	8,027,078,815.23	401,840,768.15	95.54
148	Federal Ministry Of Women Affairs	554,615,488.64	555,826,815.00	555,826,815.00	1,211,326.36	99.78
149	National Centre For Women Development	147,914,742.73	148,077,870.00	148,077,870.00	163,127.27	99.89
150	Federal Ministry Of Education	662,395,662.98	719,851,097.00	719,851,097.00	57,455,434.02	92.02
151	National Mathematical Centre, Sheda	171,535,975.34	210,883,291.00	118,036,737.00	39,347,315.66	81.34
152	Unity Schools	9,539,285,340.20	9,861,691,861.72	9,861,691,861.72	322,406,521.52	96.73
153	Federal Ministry Of Health	412,604,651.54	515,358,006.00	515,358,006.00	102,753,354.46	80.06
154	Federal Coll. Of Complimentary & Altern. Med	18,278,660.00	19,016,106.00	17,016,106.00	737,446.00	96.12
155	National Obstetric Fistula Centre, Abakaliki	87,216,996.00	89,206,796.00	57,206,796.00	1,989,800.00	97.77
156	National Agency For Food And Drug Administration And Control	5,726,941,017.28	5,730,193,988.99	14,534,644.00	3,252,971.71	99.94
157	National Hospital	113,191,116.78	206,322,958.00	206,322,958.00	93,131,841.22	54.86
158	University Of Abuja Teaching Hospital	108,181,883.19	109,110,784.00	108,110,784.00	928,900.81	99.15
159	National Health Insurance Scheme	148,282,644.00	148,282,644.85	148,282,644.85	0.85	100.00
160	Federal Ministry Of Environment	315,572,820.09	325,153,770.00	325,153,770.00	9,580,949.91	97.05
161	National Oil Spill Detection And Response Agency	256,126,700.64	268,947,598.50	268,947,598.50	12,820,897.86	95.23
162	National Environmental Std And Regulation Enf. Agency	386,759,705.53	386,759,703.13	247,828,233.13	(2.40)	100.00
163	Environmental Health Registration Officers Councils Of Nigeria	85,840,755.69	105,543,617.00	61,393,617.00	19,702,861.31	81.33
164	National Sports Commission	6,525,383,307.85	6,587,901,700.00	3,677,901,700.00	62,518,392.15	99.05
165	National Population Commission	279,109,114.35	375,899,270.70	375,899,270.70	96,790,156.35	74.25
	Total	**475,073,533,418.89**	**476,890,561,193.36**	**349,651,505,041.30**	**1,817,027,774.47**	99.62

***** No Financial report from Federal Inland Revenue Service for Consolidation**

****** The Schedule of Overhead Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention.

NOTE 6 A

DETIALS OF OVERHEAD EXPENDITURE ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	ACTUAL EXPENDITURES				BUDGETARY PROVISIONS						
		CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROMSERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
			₦			₦	₦		₦	₦	₦	%
	ADMINISTRATIVE SECTOR											
1	STATE HOUSE	23,512,079,745.37	17,767,422,052.93	5,744,657,692.44		12,492,025,930.64	7,371,942,494.00	5,120,083,436.64			(11,020,053,814.73)	188.22
2	OFFICE OF THE SPECIAL ASST. - MDG	198,456,123.35	198,456,123.35			200,000,000.19	200,000,000.19	-			1,543,876.84	99.23
3	NATIONAL BOUNDARY COMMISSION	107,589,595.24	107,589,595.24			112,874,960.00	112,874,960.00	-			5,285,364.76	95.32
4	BORDERS COMMUNITIES DEVELOPMENT AGENCY	79,087,780.44	79,087,780.44			96,281,178.00	96,281,178.00	-			17,193,397.56	82.14
5	BUREAU OF PUBLIC ENTERPRISES (BPE)	302,490,536.47	302,490,536.47			302,584,158.13	274,573,206.00	28,010,952.13			93,621.66	99.97
6	NATIONAL EMERGENCY MANAGEMENT AGENCY	297,310,930.11	297,310,930.11			304,524,261.00	304,524,261.00	-			7,213,330.89	97.63
7	BUREAU OF PUBLIC PROCUREMENT	561,787,796.87	561,787,796.87			561,862,827.00	561,162,827.00	700,000.00			75,030.13	99.99
8	MINISTRY OF SPECIAL DUTIES	137,318,011.05	137,318,011.05			162,564,557.00	162,564,557.00	-			25,246,545.95	84.47
9	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	441,378,964.03	441,378,964.03			543,566,464.00	543,566,464.00	-			102,187,499.97	81.20
10	FEDERAL ROAD SAFETY COMMISSION	1,775,965,270.74	1,219,988,503.26	555,976,767.48		1,799,839,064.00	1,233,378,748.00	566,460,316.00			23,873,793.26	98.67
11	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	66,781,045,806.86	50,782,523,112.72	15,998,522,694.14		90,406,092,786.00	66,781,092,786.00	23,625,000,000.00			23,625,046,979.14	73.87
12	NATIONAL COMMISSION FOR REFUGEES	127,578,920.09	127,578,920.09			120,571,229.00	115,571,229.00	5,000,000.00			(7,007,691.09)	105.81
13	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	432,408,347.55	432,408,347.55			524,784,494.00	524,784,494.00	-			92,376,146.45	82.40
14	CODE OF CONDUCT TRIBUNAL	197,998,622.58	150,598,622.58	47,400,000.00		202,513,483.00	147,513,483.00	55,000,000.00			4,514,860.42	97.77
15	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	229,471,692.00	229,471,692.00			247,624,780.00	247,624,780.00	-			18,153,088.00	92.67
16	NATIONAL HAJ COMMISSION OF NIGERIA	325,742,618.50	325,742,618.50			343,561,862.29	343,561,862.29	-			17,819,243.79	94.81
17	NIGERIA CHRISTIAN PILGRIM COMMISSION	974,469,537.69	258,313,070.51	716,156,467.18		974,486,537.69	253,589,901.19	720,896,636.50			17,000.00	100.00
18	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	230,748,786.90	230,748,786.90			230,765,845.00	216,372,250.00	14,393,595.00			17,058.10	99.99
19	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	117,738,590.01	117,738,590.01			119,738,575.19	117,738,575.19	2,000,000.00			1,999,985.18	98.33
20	SERVICOM	49,154,101.50	49,154,101.50			49,154,104.00	49,154,104.00	-			2.50	100.00
21	NATIONAL ASSEMBLY- MANAGEMENT	5,783,683,864.66	5,458,620,535.98	325,063,328.68		5,783,713,357.68	5,458,650,029.00	325,063,328.68			29,493.02	100.00
22	NASS- SENATE	33,316,479,735.24	33,316,479,735.24			33,316,489,618.00	33,316,489,618.00	-			9,882.76	100.00
23	NASS- HOUSE OF REPRESENTATIVES	53,193,300,000.00	53,193,300,000.00			53,193,300,000.00	53,193,300,000.00	-			-	100.00
24	NATIONAL ASSEMBLY SERVICE COMMISSION	1,449,973,105.36	1,439,560,055.36	10,413,050.00		1,463,417,309.00	1,463,417,309.00	-			13,444,203.64	99.08
25	LEGISLATIVE AIDES	3,654,745,097.00	3,654,745,097.00			3,655,000,000.00	3,655,000,000.00	-			254,903.00	99.99
26	SENATE COMMITTEE ON PUBLIC ACCOUNTS	149,782,890.00	149,782,890.00			150,000,000.00	150,000,000.00	-			217,110.00	99.86
27	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	179,717,975.00	179,717,975.00			180,000,000.00	180,000,000.00	-			282,025.00	99.84
28	GENERAL SERVICE OFFICE	11,306,666,606.70	11,306,666,606.70			11,306,708,059.00	11,306,708,059.00	-			41,452.30	100.00
29	SECRETARY TO GOVERNMENT OF THE FEDERATION	455,558,432.55	436,512,726.67	19,045,705.88		3,204,992,368.50	3,204,992,368.50	-			2,749,433,935.95	14.21
30	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,036,259,970.87	1,036,259,970.87			856,860,342.00	856,860,342.00	-			(179,399,628.87)	120.94
31	DEFENCE HEADQUARTERS(DHQ)	550,985,995.00	550,985,995.00			601,075,739.00	601,075,739.00	-			50,089,744.00	91.67
32	NIGERIAN ARMY	7,532,708,852.74	7,063,971,835.74	468,737,017.00		7,626,950,970.00	7,157,950,970.00	469,000,000.00			94,242,117.26	98.76
33	NIGERIAN NAVY	8,915,794,834.01	8,915,794,834.01			9,025,757,486.27	7,715,228,561.27	1,310,528,925.00			109,962,652.26	98.78
34	NIGERIAN AIRFORCE	8,820,253,226.11	8,820,253,226.11			10,230,939,346.85	10,230,939,346.85	-			1,410,686,120.74	86.21
35	NIGERIA DEFENCE ACADEMY	803,360,238.03	803,360,238.03			803,960,620.18	802,960,620.18	1,000,000.00			600,382.15	99.93
36	NIGERIAN DEFENCE COLLEGE	3,163,874,373.00	3,163,874,373.00			3,196,533,576.00	3,096,533,576.00	-	100,000,000.00		32,659,203.00	98.98
37	COMMAND AND STAFF COLLEGE, JAJI	1,656,965,451.00	1,656,965,451.00			1,656,965,453.00	1,656,965,453.00	-			2.00	100.00
38	NIG. ARMED FORCES RESETTLEMENT CENTRE	123,313,061.00	113,025,602.50	10,287,458.50		123,313,148.00	123,313,148.00	-			87.00	100.00
39	DEFENCE INTELLEGENCE AGENCY	2,751,272,581.00	2,751,272,581.00			3,708,153,951.00	3,708,153,951.00	-			956,881,370.00	74.20
41	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	50,101,272.88	50,101,272.88			80,289,649.00	80,289,649.00	-			30,188,376.12	62.40
42	DEFENCE MISSIONS	3,551,740,459.32	3,551,740,459.32			3,612,788,929.44	3,612,788,929.44	-			61,048,470.12	98.31
43	DIRECTORATE OF MILITARY PENSION	147,077,412.32	147,077,412.32			147,343,068.00	147,343,068.00	-			265,655.68	99.82
44	FEDERAL MINISTRY OF FOREIGN AFFAIRS	30,933,030,903.54	30,933,030,903.54			6,425,033,266.70	6,425,033,266.70	-			(24,507,997,636.84)	481.45
45	OVERSEAS MISSION	17,147,628,672.00	17,147,628,672.00			17,557,577,917.51	17,557,577,917.51	-			409,949,245.51	97.67
46	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	80,010,900.66	80,010,900.66			83,846,726.00	83,846,726.00	-			3,835,825.34	95.43
47	FEDERAL MINISTRY OF INFORMATION -HQTRS	234,690,171.17	234,690,171.17			670,687,609.00	670,687,609.00	-			435,997,437.83	34.99

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROMSERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
										-		
			N			N	N		N	N	N	%
48	NATIONAL FILM AND CENSORS BOARD	283,667,790.00	283,667,790.00			286,205,862.00	286,205,862.00	-			2,538,072.00	99.11
49	NEWS AGENCY OF NIGERIA	303,652,390.44	303,652,390.44			307,213,580.36	307,213,580.36	-			3,561,189.92	98.84
50	VOICE OF NIGERIA	339,595,573.76	339,595,573.76			1,436,178,766.00	1,436,178,766.00	-			1,096,583,192.24	23.65
51	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	344,788,394.61	344,788,394.61			441,309,568.00	441,309,568.00	-			96,521,173.39	78.13
52	MINISTRY OF INTERIOR	446,477,433.00	446,477,433.00			515,466,536.71	384,420,996.22	131,045,540.49			68,989,103.71	86.62
53	NIGERIAN PRISONS SERVICE(NPS)	7,029,310,251.81	7,029,310,251.81			8,358,718,494.00	7,298,718,494.00	1,060,000,000.00			1,329,408,242.19	84.10
54	NIGERIAN IMMIGRATION SERVICE(NIS)	8,679,368,909.25	1,550,744,919.92	-	7,128,623,989.33	8,680,298,270.32	1,548,674,280.99	3,000,000.00		7,128,623,989.33	929,361.07	99.99
55	NATIONAL SECURITY & CIVIL DEFENCE CORPS	2,162,168,900.11	2,162,168,900.11			2,162,579,862.64	2,162,579,862.64	-			410,962.53	99.98
56	IMMIGRATION, PRISONS & NSCDC BOARD	45,058,347.16	45,058,347.16			45,113,372.00	45,113,372.00	-			55,024.84	99.88
57	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	40,623,593.47	40,623,593.47			40,799,342.19	40,799,342.19	-			175,748.72	99.57
58	FEDERAL FIRE SERVICE	358,745,873.02	358,745,873.02			358,906,807.00	356,306,807.00	2,600,000.00			160,933.98	99.96
59	POLICE SERVICE COMMISSION	328,852,076.99	328,852,076.99			329,196,740.00	325,196,740.00	4,000,000.00			344,663.01	99.90
60	POLICE PENSION BOARD	285,894,844.28	42,842,032.48	243,052,811.80		286,394,345.00	40,018,325.00	246,376,020.00			499,500.72	99.83
61	POLICE FORMATION AND COMMAND	8,761,054,806.66	8,761,054,806.66			8,761,061,808.64	7,683,952,375.00	1,077,109,433.64			7,001.98	100.00
62	MINISTRY OF POLICE AFFAIRS	453,561,253.47	377,460,984.42	76,100,269.05		1,400,001,593.00	1,400,001,593.00	-			946,440,339.53	32.40
63	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,157,095,035.09	1,718,192,207.05	438,902,828.04		2,157,176,934.91	1,529,324,603.00	627,852,331.91			81,899.82	100.00
64	OHCSF(PENSION OFFICE)	178,540,480.05	178,540,480.05			180,000,000.00		-	180,000,000.00		1,459,519.95	99.19
65	FEDERALSTAFF HOUSING LOAN BOARD	115,212,753.65	115,212,753.65	-		122,912,400.39	122,912,400.39	-			7,699,646.74	93.74
66	PUBLIC SERVICE INSTITUTE	143,309,168.11	143,309,168.11			144,248,167.00	144,248,167.00	-			938,998.89	99.35
67	OFFICE OF THE AUDITOR-GENERAL OF FED.	892,074,035.73	892,074,035.73			892,523,707.72	892,523,707.72	-			449,671.99	99.95
68	PUBLIC COMPLIANTS COMMISSION	1,509,174,284.01	1,509,174,284.01			1,554,938,273.00	714,904,360.99	-	840,033,912.01		45,763,988.99	97.06
69	FEDERAL CIVIL SERVICE COMMISSION	628,618,586.71	532,875,913.05	95,742,673.66		631,432,833.00	601,432,833.00	30,000,000.00			2,814,246.29	99.55
70	INDEPENDENT NATION ELECTORAL COMMISSION	19,836,827,769.99	19,836,827,769.99			12,765,523,089.07	12,765,523,089.07	-			(7,071,304,680.92)	155.39
71	FEDERAL CHARACTER COMMISSION	362,106,223.51	362,106,223.51			365,946,370.07	365,946,370.07	-			3,840,146.56	98.95
	ECONOMIC SECTOR											
72	FEDERAL MINISTRY OF AGRICULTURE	1,437,670,398.01	1,437,670,398.01			1,440,084,655.81	368,853,249.00	1,071,231,406.81			2,414,257.80	99.83
73	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	130,217,748.83	130,217,748.83			134,108,329.00	134,108,329.00	-			3,890,580.17	97.10
74	NATIONAL AGRICULTURAL SEEDS COUNCIL	117,116,524.99	67,832,899.99	49,283,625.00		117,322,689.00	68,039,689.00	49,283,000.00			206,164.01	99.82
75	NIGERIA AGRICULTURAL QURANTINE SERVICE	94,998,533.17	94,998,533.17			118,310,615.00	118,310,615.00	-			23,312,081.83	80.30
76	FEDERAL MINISTRY OF WATER RESOURCES	480,031,208.57	353,197,342.08	126,833,866.49		561,449,553.49	434,615,687.00	126,833,866.49			81,418,344.92	85.50
77	NIGERIA INTEGRATED WARER MANAGEMENT COMMISSION	87,503,665.10	85,173,665.10	2,330,000.00		89,122,355.00	89,122,355.00	-			1,618,689.90	98.18
78	GURARA WATER MANAGEMENT AUTHORITY	76,176,181.43	76,176,181.43			76,346,852.00	70,346,852.00	6,000,000.00			170,670.57	99.78
79	NIGERIA HYDROLOGICAL SERVICE AGENCY	76,527,348.39	76,527,348.39			76,537,019.38	76,537,019.38	-			9,670.99	99.99
80	FEDERAL MINISTRY OF FINANCE	2,694,673,080.07	2,694,673,080.07			2,707,168,041.10	2,707,168,041.10	-			12,494,961.03	99.54
81	DEBT MANAGEMENT OFFICE	244,496,138.25	223,821,207.53	20,674,930.72		255,576,709.00	224,078,194.00	31,498,515.00			11,080,570.75	95.66
82	BUDGET OFFICE OF THE FEDERATION	748,778,362.36	690,181,029.02	58,597,333.34		778,324,099.00	778,324,099.00	-			29,545,736.64	96.20
83	INVESTMENT AND SECURITIES TRIBUNAL	391,876,671.79	391,876,671.79			393,095,520.27	249,880,241.86	143,215,278.41			1,218,848.48	99.69
84	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,407,279,076.41	1,384,081,776.41	23,197,300.00		1,408,185,869.36	1,228,185,869.36	180,000,000.00			906,792.95	99.94
85	NIGERIA CUSTOM SERVICE	20,603,211,312.41	20,603,211,312.41			29,206,511,423.76	29,206,511,423.76	-			8,603,300,111.35	70.54
86	FEDERAL MINISTRY OF TRADE & INVESTMENT	705,063,224.15	705,063,224.15			800,297,371.00	800,297,371.00	-			95,234,146.85	88.10
87	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	104,714,870.11	104,714,870.11			104,795,972.00	28,795,972.00	76,000,000.00			81,101.89	99.92
88	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGER	237,507,273.62	237,507,273.62			304,758,098.00	304,758,098.00	-			67,250,824.38	77.93
89	MIN. OF EMP, LABOUR AND PRODUCTIVITY	565,158,447.02	565,158,447.02			618,353,114.00	618,353,114.00	-			53,194,666.98	91.40
90	INDUSTRIAL ARBITRATION PANEL	133,850,284.22	133,850,284.22			145,113,183.79	64,547,536.00	80,565,647.79			11,262,899.57	92.24
91	NATIONAL DIRECTORATE OF EMPOLYMENT	931,993,386.76	270,226,285.76	661,767,101.00		932,354,027.00	270,586,925.00	661,767,102.00			360,640.24	99.96
92	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	257,660,455.91	257,660,455.91			375,467,963.00	375,467,963.00	-			117,807,507.09	68.62
93	NATURAL MEDICINE DEV. AGENCY	22,974,942.61	22,974,942.61			99,109,979.50	99,109,979.50	-			76,135,036.89	23.18
94	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	65,445,529.81	65,445,529.81			265,002,507.00	265,002,507.00	-			199,556,977.19	24.70
95	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	164,815,022.42	164,815,022.42			165,541,114.00	165,541,114.00	-			726,091.58	99.56
96	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-A	85,530,041.09	85,530,041.09			107,838,349.70	107,838,349.70	-			22,308,308.61	79.31
97	NIGERIA ATOMIC ENERGY COMMISSION	51,644,424.11	51,644,424.11			256,410,645.00	256,410,645.00	-			204,766,220.89	20.14
98	ENERGY COMMISSION OF NIGERIA	194,832,229.25	194,832,229.25			288,957,591.00	288,957,591.00	-			94,125,361.75	67.43
99	BIORESOURCE TECHNONLOGY CENTRE,ODI	40,807,896.00	4,955,433.00	35,852,463.00		40,852,463.00	5,000,000.00	35,852,463.00			44,567.00	99.89
100	FEDERAL MINISTRY OF TRANSPORT	383,842,154.95	383,842,154.95			384,582,217.00	383,582,217.00	1,000,000.00			740,062.05	99.81
101	MINISTRY OF AVIATION	410,524,651.53	410,324,651.53	200,000.00		411,331,586.00	409,331,586.00	2,000,000.00			806,934.47	99.80
102	FEDERAL MINISTRY OF POWER	416,123,192.12	416,123,192.12			531,473,487.48	531,473,487.48	-			115,350,295.36	78.30
103	FEDERAL MINISTRY OF PETROLEUM RESOURCES	544,318,850.41	544,318,850.41			544,745,676.00	544,745,676.00	-			426,825.59	99.92
104	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	667,862,700.88	663,908,469.96	3,954,230.92		668,324,828.46	663,324,828.46	5,000,000.00			462,127.58	99.93
105	PETROLEUM PRICING REGULATORY COMMISSION	60,930,809.41	60,479,209.41	451,600.00		69,171,721.00	69,171,721.00	-			8,240,911.59	88.09
106	MINISTRY OF MINES AND STEEL	422,752,002.51	422,752,002.51			442,176,054.28	442,176,054.28	-			19,424,051.77	95.61

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROMSERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
			₦			₦	₦		₦	₦	₦	%
107	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	80,861,997.00	80,861,997.00			80,861,997.00	80,861,997.00	-			-	100.00
108	GEOLOGICAL SURVEY OF NIGERIA AGENCY	375,249,472.12	350,770,702.22	24,478,769.90		388,376,833.00	388,376,833.00	-			13,127,360.88	96.62
109	NIGERIA MINING CADASTRE OFFICE	95,800,455.65	95,800,455.65			290,378,778.00	290,378,778.00	-			194,578,322.35	32.99
110	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA	58,312,773.10	58,312,773.10			74,036,590.00	74,036,590.00	-			15,723,816.90	78.76
111	FEDERAL MINISTRY OF WORKS	287,619,517.93	287,619,517.93			344,575,711.00	344,575,711.00	-			56,956,193.07	83.47
112	SURVEY-GENERAL OF THE FEDERATION	130,349,789.82	130,349,789.82			130,967,326.00	124,967,326.00	6,000,000.00			617,536.18	99.53
113	FEDERAL ROADS MAINTENANCE AGENCY	20,130,898,459.93	20,145,143,494.95	(14,245,035.02)		18,344,937,586.00	18,344,937,586.00	-			(1,785,960,873.93)	109.74
114	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	18,085,705.17	18,085,705.17			18,085,726.00	18,085,726.00	-			20.83	100.00
115	SURVEY COUNCIL OF NIGERIA	26,555,436.23	26,555,436.23			27,937,715.00	27,937,715.00	-			1,382,278.77	95.05
116	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	2,175,665,518.00	2,175,665,518.00			430,128,919.00	430,128,919.00	-			(1,745,536,599.00)	505.82
117	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	514,318,046.37	514,318,046.37			653,858,015.00	653,858,015.00	-			139,539,968.63	78.66
118	NATIONAL GALLERY OF ART	138,834,362.91	138,834,362.91			277,906,500.00	277,906,500.00	-			139,072,137.09	49.96
119	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM	206,557,384.25	194,091,818.00	12,465,566.25		207,974,904.00	207,974,904.00	-			1,417,519.75	99.32
120	NATIONAL PLANNING COMMISSION	517,091,259.35	517,091,259.35			572,034,910.00	572,034,910.00	-			54,943,650.65	90.40
121	NATIONAL SALARIES, INCOMES AND WAGES COMM	153,256,796.96	153,256,796.96			153,269,797.00	153,269,797.00	-			13,000.04	99.99
122	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	555,320,090.32	555,320,090.32			560,364,650.00	560,364,650.00	-			5,044,559.68	99.10
123	FISCAL RESPONSIBILITY COMMISSION	344,182,456.61	278,385,760.32	65,796,696.29		345,794,834.64	275,794,834.64	70,000,000.00			1,612,378.03	99.53
124	NATIONAL BUREAU OF STASTICS	508,859,916.19	246,198,947.55	262,660,968.64		585,680,553.00	335,680,553.00	250,000,000.00			76,820,636.81	86.88
	LAW & JUSTICES SECTOR											
125	NATIONAL JUDICIAL COUNCIL - ABUJA	4,113,066,391.80	4,113,066,391.80			4,232,101,702.83	4,232,101,702.83	-			119,035,311.03	97.19
126	SUPREME COURT OF NIGERIA	2,969,679,527.83	2,969,679,527.83			2,970,116,775.17	2,925,116,775.17	45,000,000.00			437,247.34	99.99
127	COURT OF APPEAL, ABUJA	3,112,590,246.04	3,112,590,246.04			3,841,640,133.26	3,841,640,133.26	-			729,049,887.22	81.02
128	FEDERAL HIGH COURT-LAGOS	4,895,624,595.75	4,895,624,595.75			4,908,492,214.82	4,658,492,214.82	250,000,000.00			12,867,619.07	99.74
129	FCT. HIGH COURT OF JUSTICE, ABUJA	2,074,170,790.83	2,074,170,790.83			2,446,944,190.95	2,446,944,190.95	-			372,773,400.12	84.77
130	SHARIA COURT OF APPEAL, ABUJA	611,238,538.33	446,886,695.36	164,351,842.97		784,171,358.54	784,171,358.54	-			172,932,820.21	77.95
131	CUSTOMARY COURT OF APPEAL, ABUJA	383,440,451.52	383,440,451.52			462,864,299.36	462,864,299.36	-			79,423,847.84	82.84
132	NATIONAL INDUSTRIAL COURT	1,222,845,578.86	1,222,845,578.86			1,433,451,524.01	1,433,451,524.01	-			210,605,945.15	85.31
133	NATIONAL JUDICIAL INSTITUTE - ABUJA	808,913,929.89	808,913,929.89			826,288,282.00	826,288,282.00	-			17,374,352.11	97.90
134	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	715,773,327.52	715,773,327.52			733,868,438.57	733,868,438.57	-			18,095,111.05	97.53
135	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,222,491,165.25	1,222,491,165.25			1,240,674,284.60	1,240,674,284.60	-			18,183,119.35	98.53
136	BODY OF BENCHERS, ABUJA	106,143,645.60	90,545,728.30	15,597,917.30		106,419,188.80	106,419,188.80	-			275,543.20	99.74
137	FEDERAL MINISTRY OF JUSTICE	3,491,954,862.77	3,491,954,862.77			3,606,489,537.00	3,606,489,537.00	-			114,534,674.23	96.82
138	NAT.HUMAN RIGHTS COMMISSION	269,440,433.23	269,440,433.23			357,000,685.00	357,000,685.00	-			87,560,251.77	75.47
139	CODE OF CONDUCT BUREAU	281,621,129.25	281,621,129.25			344,990,528.59	344,990,528.59	-			63,369,399.34	81.63
140	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	554,177,900.32	554,177,900.32			873,424,039.00	873,424,039.00	-			319,246,138.68	63.45
141	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	115,740,046.88	115,740,046.88			133,345,537.00	133,345,537.00	-			17,605,490.12	86.80
142	NIGERIA LAW REFORM COMMISSIION	107,224,104.65	107,224,104.65			107,224,781.00	107,194,781.00	30,000.00			676.35	100.00
143	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	406,589,365.99	406,589,365.99			417,334,388.20	417,334,388.20	-			10,745,022.21	97.43
						-						
	REGIONAL SECTOR											
144	NIGER DELTA AFFAIRS	1,439,072,593.56	1,439,072,593.56			1,508,124,417.00	1,508,124,417.00	-			69,051,823.44	95.42

S/N	LIST OF MDAS FOR 2013 ACCOUNTS	CONSOLIDATED ACTUAL	ACTUAL FROM NATIONAL BUDGET	EXPENDITURES FROMSERVICE WIDE VOTES	EXPENDITURES FROM RETAINED IGR	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SERVICE WIDE VOTE BUDGET	SUPPLEMENTARY BUDGET	EXPENDITURE FROM RETAINED IGR	SAVINGS/ (EXCESS EXPENDITURE)	BUDGET PERFORMANCE
										-		
			₦			₦	₦		₦	₦	₦	%
			-			-					-	#DIV/0!
	SOCIAL SECTOR										-	
145	MINSTRY OF YOUTH DEVELOPMENT	962,250,633.13	908,382,070.68	53,868,562.45		962,806,307.47	471,117,486.00	491,688,821.47			555,674.34	99.94
146	CITIZENSHIP & LEADERSHIP TRAINING CENTRE	132,688,897.24	132,688,897.24			133,430,611.00	123,930,611.00	9,500,000.00			741,713.76	99.44
147	NATIONAL YOUTH SERVICE CORPS (NYSC)	8,606,253,969.85	8,606,253,969.85			9,008,094,738.00	8,027,078,815.23	690,000,000.00	291,015,922.77		401,840,768.15	95.54
148	FEDERAL MINISTRY OF WOMEN AFFAIRS	554,615,488.64	554,615,488.64			555,826,815.00	555,826,815.00	-			1,211,326.36	99.78
149	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	147,914,742.73	147,914,742.73			148,077,870.00	148,077,870.00	-			163,127.27	99.89
150	FEDERAL MINISTRY OF EDUCATION	662,395,662.98	658,874,536.79	3,521,126.19		719,851,097.00	719,851,097.00	-			57,455,434.02	92.02
151	NATIONAL MATHEMATICAL CENTRE, SHEDA	171,535,975.34	171,535,975.34			210,883,291.00	118,036,737.00	-		92,846,554.00	39,347,315.66	81.34
152	UNITY SCHOOLS	9,539,285,340.20	9,539,285,340.20			9,861,691,861.72	9,861,691,861.72	-			322,406,521.52	96.73
153	FEDERAL MINISTRY OF HEALTH	412,604,651.54	412,604,651.54			515,358,006.00	515,358,006.00	-			102,753,354.46	80.06
154	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	18,278,660.00	18,278,660.00			19,016,106.00	17,016,106.00	2,000,000.00			737,446.00	96.12
155	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI	87,216,996.00	57,216,996.00	30,000,000.00		89,206,796.00	57,206,796.00	32,000,000.00			1,989,800.00	97.77
156	NATIONAL AGENCY FOR FOOD AND GRUG ADMINISTRATION AND CONTROL	5,726,941,017.28	11,281,672.29		5,715,659,344.99	5,730,193,988.99	14,534,644.00	-		5,715,659,344.99	3,252,971.71	99.94
157	NATIONAL HOSPITAL	113,191,116.78	113,191,116.78			206,322,958.00	206,322,958.00	-			93,131,841.22	54.86
158	UNIVERSITY OF ABUJA TEACHING HOSPITAL	108,181,883.19	108,181,883.19			109,110,784.00	108,110,784.00	1,000,000.00			928,900.81	99.15
159	NATIONAL HEALTH INSURANCE SCHEME	148,282,644.00	148,282,644.00			148,282,644.85	148,282,644.85	-			0.85	100.00
160	FEDERAL MINISTRY OF ENVIRONMENT	315,572,820.09	315,572,820.09			325,153,770.00	325,153,770.00	-			9,580,949.91	97.05
161	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	256,126,700.64	256,126,700.64			268,947,598.50	268,947,598.50	-			12,820,897.86	95.23
162	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	386,759,705.53	247,828,235.53		138,931,470.00	386,759,703.13	247,828,233.13	-		138,931,470.00	(2.40)	100.00
163	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA	85,840,755.69	41,690,755.69	44,150,000.00		105,543,617.00	61,393,617.00	44,150,000.00			19,702,861.31	81.33
164	NATIONAL SPORTS COMMISSION	6,525,383,307.85	3,539,619,017.06	2,985,764,290.79		6,587,901,700.00	3,677,901,700.00	2,910,000,000.00			62,518,392.15	99.05
165	NATIONAL POPULATION COMMISSION	279,109,114.35	279,109,114.35			375,899,270.70	375,899,270.70	-			96,790,156.35	74.25
		475,073,533,418.89	**432,708,706,694.49**	**29,381,611,920.08**	**12,983,214,804.32**	**476,890,561,193.36**	**419,706,713,383.30**	**42,696,736,616.96**	**1,411,049,834.79**	**13,076,061,358.32**	**1,817,027,774.47**	90.74

*** No Financial report from Federal Inland Revenue Service for Consolidation

** The Schedule of Overhead Cost reported in this Note is for Ministries, Department and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for Other MDA that do not render Transcript of Accounts are classified as Grants and Subvention.

NOTE 6 B

OVERHEAD EXPENDITURE ACCORDING TO NIGERIAN MISSIONS ABROAD FOR THE YEAR ENDED 31ST DECEMBER, 2013

OVERHEAD COSTS FOREIGN MISSIONS

S/N	NAME OF MISSION	AMOUNT
1	Foreign Mission: Abidjan	142,970,480.00
2	Foreign Mission: Accra	265,247,396.00
3	Foreign Mission: Addis Ababa	187,235,729.00
4	Foreign Mission: Algiers	168,091,880.00
5	Foreign Mission: Ankara	144,970,480.00
6	Foreign Mission: Athens	189,679,067.00
7	Foreign Mission: Atlanta	236,198,200.00
8	Foreign Mission: Baghdad	76,305,872.00
9	Foreign Mission: Bamako	116,547,615.00
10	Foreign Mission: Bangkok	162,869,756.00
11	Foreign Mission: Bangui	106,062,180.00
12	Foreign Mission: Banjul	169,412,172.00
13	Foreign Mission: Bata	118,277,788.00
14	Foreign Mission: Beijing	229,684,400.00
15	Foreign Mission: Beirut	110,267,039.00
16	Embassy Of Nigeria - Berlin	94,266,328.00
17	Foreign Mission: Berne	251,386,728.00
18	Foreign Mission: Bissau	112,362,523.00
19	Foreign Mission: Brasilia	226,651,885.00
20	Foreign Mission: Brazaville	182,444,033.00
21	Foreign Mission: Brussels	274,391,427.00
22	Foreign Mission: Bucharest	181,622,584.00
23	Foreign Mission: Budapest	214,829,867.00
24	Foreign Mission: Buea	99,825,792.00
25	Foreign Mission: Buenos Aires	122,781,957.00
26	Foreign Mission: Bujumbura	94,344,701.00
27	Foreign Mission: Cairo	202,688,417.00
28	Foreign Mission: Canberra	132,232,375.00
29	Foreign Mission: Caracas	53,137,033.00
30	Foreign Mission: Conakry	96,736,195.00
31	Foreign Mission: Cotonou	104,266,260.00
32	Foreign Mission: Dakar	106,088,520.00
33	Foreign Mission: Damascus	137,270,312.00
34	Foreign Mission: Dar-Es-Salaam	78,285,219.00
35	Foreign Mission: Douala	107,175,116.00
36	Foreign Mission: Dubai Trade Missions	20,937,435.00
37	Foreign Mission: Dublin	123,629,035.00
38	Foreign Mission: Freetown	97,842,163.00
39	Foreign Mission: Gaborone	84,516,765.00
40	Foreign Mission: Geneva	260,175,751.00
41	Foreign Mission: Hanoi	118,800,508.00
42	Foreign Mission: Harare	99,224,253.00
43	Foreign Mission: Havana	124,798,524.00
44	Foreign Mission: Hongkong	153,970,883.00
45	Foreign Mission: Islamabad	105,391,320.00
46	Foreign Mission: Jakarta	145,317,776.00
47	Foreign Mission: Jeddah	170,562,863.00
48	Foreign Mission: Johannesburg	260,622,812.00
49	Foreign Mission: Kampala	81,283,535.00
50	Foreign Mission: Khartoum	99,956,685.00
51	Foreign Mission: Kiev	159,561,416.00
52	Foreign Mission: Kigali Rwanda	50,000,000.00
53	Foreign Mission: Kingston	100,605,317.00
54	Foreign Mission: Kinshasa	80,262,944.00
55	Foreign Mission: Kuala Lumpur	136,937,380.00
56	Foreign Mission: Kuwait	147,719,060.00

57	Foreign Mission: Libreville	98,379,261.00
58	Foreign Mission: Lisbon	111,421,079.00
59	Foreign Mission: Lome	93,523,880.00
60	Foreign Mission: London	675,619,476.00
61	Foreign Mission: Luanda	111,853,873.00
62	Foreign Mission: Lusaka	77,673,999.00
63	Foreign Mission: Madrid	233,813,759.00
64	Foreign Mission: Malabo	120,191,312.00
65	Foreign Mission: Manilla	118,480,823.00
66	Foreign Mission: Maputo	100,665,532.00
67	Foreign Mission: Mexico City	135,074,261.00
68	Foreign Mission: Monrovia	113,792,781.00
69	Foreign Mission: Moscow	315,049,281.00
70	Foreign Mission: Nairobi	136,628,884.00
71	Foreign Mission: N'djamena	118,347,101.00
72	Foreign Mission: Nepad Mission - Pretoria	22,000,000.00
73	Foreign Mission: New Delhi	203,611,461.00
74	Foreign Mission: New York (Cg)	211,543,768.00
75	Foreign Mission: New York (Pm)	661,483,639.00
76	Foreign Mission: Niamey	111,936,643.00
77	Foreign Mission: Nnjc - Niamey	62,324,072.00
78	Foreign Mission: Ottawa	205,881,587.00
79	Foreign Mission: Ouagadougou	85,494,232.00
80	Foreign Mission: Paris	279,442,344.00
81	Foreign Mission: Port Of Spain	110,400,977.00
82	Foreign Mission: Pretoria	182,142,436.00
83	Foreign Mission: Pyong Yang	118,813,116.00
84	Foreign Mission: Rabat	103,211,628.00
85	Foreign Mission: Rome	219,231,856.00
86	Foreign Mission: San-Francisco (Consulate)	92,370,874.00
87	Foreign Mission: Sao Tome	95,935,980.00
88	Foreign Mission: Seoul	182,453,463.00
89	Foreign Mission: Shanghai	134,868,664.00
90	Foreign Mission: Singapore	118,783,613.00
91	Foreign Mission: Stockholm	113,790,432.00
92	Foreign Mission: Tehran	129,442,403.00
93	Foreign Mission: Tel Aviv	133,729,851.00
94	Foreign Mission: Tel Aviv Christian Pilgrims (Mission)	21,343,419.00
95	Foreign Mission: The Hague	173,889,717.00
96	Foreign Mission: Tokyo	629,125,055.00
97	Foreign Mission: Tripoli	89,368,496.00
98	Foreign Mission: Tunis	125,028,423.00
99	Foreign Mission: Vienna	192,537,960.00
100	Foreign Mission: Warsaw	137,291,956.00
101	Foreign Mission: Washington	299,673,132.00
102	Foreign Mission: Windhoek	86,750,280.00
103	Foreign Mission: Yaounde	107,171,399.00
104	Permanent Mission, Asacof, Caracas	59,223,868.00
105	Foreign Mission, Juba, South Sudan	66,510,340.00
106	Foreign Missions, Abu Dhabi	129,955,329.00
107	Foreign Mission Lilongwe, Malawi	35,000,000.00
108	Foreign Mission Belgrade, Serbia	55,686,751.00
109	Foreign Mission Frankfort	50,686,751.00
110	Foreign Mission Praque, Czech Republic	53,686,751.00
111	Foreign Mission Vatican	59,937,713.00
112	Consulate General, Sau Paulo, Brazil	59,299,657.00
113	Foreign Mission Colombo, Sri-Lanka	60,000,000.00
114	Foreign Mission Doha, Qatar	50,000,000.00
115	Permanent Mission D-8 Secretariat, Istanbul, Turkey	63,748,374.00
116	Permanent Representation, ECOWAS, Abuja	30,000,000.00
117	Foreign Mission Amman, Jordan	168,000,000.00

118	Foreign Mission Guangzhou, China	45,375,000.00
119	Foreign Mission: Riyadh	240,206,209.00
	Total	**17,147,628,672.00**

NOTE 7
DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

CHARGES ON THE CONSOLIDATED REVENUE FUND BANK CONSOLIDATED REVENUE FUND BANK

	DESCRIPTION	ACTUAL
	MONTH	**2013**
		₦
1	JANUARY	78,340,819,417.97
2	FEBRUARY	22,112,401,049.02
3	MARCH	8,153,960,992.30
4	APRIL	69,348,964,758.07
5	MAY	65,555,228,940.40
6	JUNE	3,416,667,649.00
7	JULY	126,962,341,969.57
8	AUGUST	3,347,984,911.00
9	SEPTEMBER	29,207,677,099.17
10	OCTOBER	82,573,572,725.92
11	NOVEMBER	137,993,327,028.62
12	DECEMBER	4,019,181,834.00
	TOTALS	**631,032,128,375.04**
	SOURCE: CRF BANK STATEMENTS FOR YEAR 2013.	

THE EXPENDITURE CLASSIFIED AS CHARGES ON BANK, NIGERIAN TREASURY BILLS AND OTHER CHARGES ARE DEBITS ON THE CONSOLIDATED REVENUE FUND BANK ACCOUNT OF THE FEDERAL GOVERNMENT

NOTE 8

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2013

S/N	PARASTATALS	TOTAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET	PERSONNEL COST BUDGET 2013	OVERHEAD COST BUDGET 2013	VARIANCE
		=N=	=N=	N	N	=N=
	ADMINISTRATION SECTOR					
1	NIPSS. KURU	785,552,312.64	1,184,916,123.26	631,087,912.26	553,828,211.00	399,363,810.62
2	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	6,218,142,127.18	7,106,877,967.12	5,695,917,136.67	1,410,960,830.45	888,735,839.94
3	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	781,568,901.40	845,124,614.98	418,604,023.98	426,520,591.00	63,555,713.58
4	GRANTS FROM MDA-STATE HOUSE *(ASSISTANTS/SS/ETC) & SSAP MDG	1,063,886,523.48	-	-		- 1,063,886,523.48
	TOTAL: PRESIDENCY	**8,849,149,864.70**	**9,136,918,705.36**	**6,745,609,072.91**	**2,391,309,632.45**	**287,768,840.66**
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)		-			
5	LAGOS LIASON OFFICE	27,686,808.50	27,686,816.00	-	27,686,816.00	7.50
6	NATIONAL MERIT AWARD	94,046,497.00	131,610,038.16	31,610,038.16	100,000,000.00	37,563,541.16
7	National Identity Management Commission	4,238,228,614.71	4,912,023,415.30	4,155,809,273.30	756,214,142.00	673,794,800.59
8	PRESIDENTIAL ADVISORY COMMITTEE	14,772,830.00	14,772,839.00		14,772,839.00	9.00
9	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	585,367,251.46	642,795,874.45	459,395,280.81	183,400,593.63	57,428,622.99
10	Utilities Charges Commission	890,573.00	-			- 890,573.00
11	National Economic Intelligence Committee	4,614,799.00	-			- 4,614,799.00
12	National Lottery Trust Fund (NLTF)	215,148,197.52	246,439,975.44	193,000,386.44	53,439,589.00	31,291,777.92
13	National Pension Commission	224,342,499.00	224,342,506.83		224,342,506.83	7.83
14	Presidential Technical Committee on Land Reforms	147,709,706.00	147,709,714.00		147,709,714.00	8.00
16	MDA GRANTS MADE BY SGF	10,798,272.75	-			- 10,798,272.75
	TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION	**5,563,606,048.94**	**6,347,381,179.18**	**4,839,814,978.71**	**1,507,566,200.46**	**783,775,130.24**
	NATIONAL ASSEMBLY					
17	NASS LEG. INSTITUTE	-	1,890,000,000.00	363,822,879.00	1,526,177,121.00	1,890,000,000.00
	NATIONAL ASSEMBLY		**1,890,000,000.00**	**363,822,879.00**	**1,526,177,121.00**	**1,890,000,000.00**
	MINISTRY OF DEFENCE		-			
18	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	943,922,732.87	1,071,401,463.38	1,026,062,440.38	45,339,023.00	127,478,730.51
19	MDA GRANTS MADE BY MIN. OF DEFENCE	360,000,000.00				- 360,000,000.00
	TOTAL: MINISTRY OF DEFENCE	**943,922,732.87**	**1,071,401,463.38**	**1,026,062,440.38**	**45,339,023.00**	**127,478,730.51**
	MINISTRY OF FOREIGN AFFAIRS		-			
20	TECHNICAL AIDS CORPS	2,103,627,634.84	2,103,627,638.58	1,926,514,569.78	177,113,068.80	3.74
21	FOREIGN SERVICE ACADEMY (FSA)	95,232,876.00	95,232,878.00		95,232,878.00	2.00
22	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	192,983,422.23	216,960,881.42	147,887,083.42	69,073,798.00	23,977,459.19
23	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	435,173,446.67	490,358,648.63	285,740,896.63	204,617,752.00	55,185,201.96
	TOTAL FEDERAL MINISTRY OF FOREIGN AFFAIRS	2,827,017,379.74	2,906,180,046.63	2,360,142,549.83	546,037,496.80	79,162,666.89
	FEDERAL MINISTRY OF INFORMATION		-			
24	NIGERIAN TELEVISION AUTHORITY	5,165,956,090.18	7,075,344,342.94	6,584,999,664.94	490,344,678.00	1,909,388,252.76
25	FEDERAL RADIO CORPORATION OF NIGERIA	4,301,753,198.72	5,113,353,280.56	4,798,583,633.08	314,769,647.48	811,600,081.84

26	NIGERIAN FILM CORPORATION	466,851,867.65	487,580,933.63	348,609,611.63	138,971,322.00	20,729,065.98
27	NATIONAL BROADCASTING COMMISSION	476,810,856.89	543,920,185.85	371,347,257.69	172,572,928.16	67,109,328.96
28	NIGERIA PRESS COUNCIL	620,537,516.53	326,950,872.31	163,498,387.31	163,452,485.00	- 293,586,644.22
29	ADVERTISING PRACTITIONERS OF NIGERIA	139,949,764.37	147,318,438.34	122,209,025.34	25,109,413.00	7,368,673.97
30	MDA GRANTS MADE BY MIN. OF INFORMATION	-	-			-
	TOTAL FEDERAL MINISTRY OF INFORMATION	**11,171,859,294.34**	**13,694,468,053.63**	**12,389,247,579.99**	**1,305,220,473.64**	**2,522,608,759.29**
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY					-
31	NATIONAL INFORMATION TECHNOLODY DEVELOPMENT AGENCY (NITDA)	268,027,530.15	339,725,805.41	252,348,326.41	87,377,479.00	71,698,275.26
32	NIPOST	4,104,009,017.64	6,863,822,728.06	6,863,822,728.06		2,759,813,710.42
33	NIGERIAN COMMUNICATION SATELLITE LIMITED (NIGCOMSAT)	1,274,125,843.38	2,053,310,216.04	1,925,732,861.51	127,577,354.53	779,184,372.66
	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY	5,646,162,391.17	9,256,858,749.51	9,041,903,915.98	214,954,833.53	3,610,696,358.34
	MINISTRY OF POLICE AFFAIRS					
34	POLICE ACADEMY WUDIL	-	821,380,420.49	741,880,420.49	79,500,000.00	821,380,420.49
	MINISTRY OF POLICE AFFAIRS	**-**	**821,380,420.49**	**741,880,420.49**	**79,500,000.00**	**821,380,420.49**
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)		-			-
35	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	863,867,211.04	1,013,736,477.40	885,771,477.40	127,965,000.00	149,869,266.36
36	WEST AFRICAN MGT. DEVT. INSTITUTE, BADAGRY.	31,618,555.00	34,492,973.96		34,492,973.96	2,874,418.96
37	FED. TRAINING CENTRES	-	387,949,872.32	326,443,910.10	61,505,962.22	387,949,872.32
38	BUREAU OF PUBLIC SERVICE REFORMS	307,965,398.38	347,212,953.10	130,877,601.10	216,335,352.00	39,247,554.72
39	MDA GRANTS MADE BY (OHCSF)	6,173,589.96	-			- 6,173,589.96
	TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FED (OHCSF)	**1,209,624,754.38**	**1,783,392,276.77**	**1,343,092,988.59**	**440,299,288.18**	**573,767,522.39**
	ECOMOMIC SECTOR		-			
	FEDERAL MINISTRY OF AGRICULTURE	-	-			-
40	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	197,361,301.83	229,531,790.98	202,448,252.98	27,083,538.00	32,170,489.15
41	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	372,798,039.53	426,951,534.09	334,006,134.09	92,945,400.00	54,153,494.56
42	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	355,714,970.60	437,563,666.95	317,093,083.95	120,470,583.00	81,848,696.35
43	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	972,682,178.92	1,140,471,188.66	1,043,264,629.66	97,206,559.00	167,789,009.74
44	NATIONAL VETERNARY RESEARCH INSTITUTE-VOM	2,051,065,830.40	2,296,496,403.12	2,022,013,414.12	274,482,989.00	245,430,572.72
45	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	1,874,559,867.97	2,216,173,748.91	2,085,049,002.91	131,124,746.00	341,613,880.94
46	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	1,399,075,405.26	1,649,376,450.88	1,531,565,640.88	117,810,810.00	250,301,045.62
47	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	860,379,388.88	1,021,097,157.73	969,850,877.73	51,246,280.00	160,717,768.85
48	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	895,054,412.27	1,037,667,172.49	974,167,168.49	63,500,004.00	142,612,760.22
49	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	913,148,572.32	1,079,122,695.34	1,023,689,731.34	55,432,964.00	165,974,123.02
50	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	437,132,583.44	476,774,729.76	441,399,191.28	35,375,538.48	39,642,146.32
51	NIGERIA INSTITUTE OF OCEANGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	668,004,625.86	820,236,104.58	718,926,823.58	101,309,281.00	152,231,478.72
52	COCOA RESEARCH INSTITUTE -IBADAN	808,618,484.42	956,443,948.44	899,720,659.44	56,723,289.00	147,825,464.02

53	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING - IBADAN	684,957,006.62	809,223,538.42	773,847,999.94	35,375,538.48	124,266,531.80
54	RUBBER RESEARCH INSTITUTE- BENIN	889,389,387.32	1,045,811,256.87	944,501,975.87	101,309,281.00	156,421,869.55
55	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	546,815,610.99	638,526,490.85	557,349,612.85	81,176,878.00	91,710,879.86
56	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	684,588,567.97	818,109,183.76	734,659,425.76	83,449,758.00	133,520,615.79
57	VETERNARY COUNCIL OF NIGERIA	210,637,184.37	219,447,112.00	177,386,879.00	42,060,233.00	8,809,927.63
58	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	558,572,870.73	640,798,592.80	563,423,505.80	77,375,087.00	82,225,722.07
59	FEDERAL COLLEGE OF AGRICULTURE -AKURE	319,739,191.91	370,675,970.46	316,806,320.46	53,869,650.00	50,936,778.55
60	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION - IBADAN	407,485,762.89	516,163,267.53	438,806,734.53	77,356,533.00	108,677,504.64
61	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	543,270,250.43	638,047,642.02	599,347,363.02	38,700,279.00	94,777,391.59
62	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY-NEW BUSSA	274,139,138.48	320,661,757.37	282,173,072.37	38,488,685.00	46,522,618.89
63	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	411,729,159.23	464,511,019.83	402,536,190.83	61,974,829.00	52,781,860.60
64	COLLEGE OF VETERNARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	382,611,536.83	436,680,270.33	377,229,742.33	59,450,528.00	54,068,733.50
65	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	187,086,977.54	211,941,875.24	153,763,488.24	58,178,387.00	24,854,897.70
66	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	366,074,055.39	398,670,511.11	378,239,512.11	20,430,999.00	32,596,455.72
67	FEDERAL COOPERATIVE COLLEGE- IBADAN	106,399,860.80	122,927,452.52	102,604,453.52	20,322,999.00	16,527,591.72
68	FEDERAL COOPERATIVE COLLEGE- KADUNA	113,405,295.21	131,225,508.51	111,094,509.51	20,130,999.00	17,820,213.30
69	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	117,208,950.88	168,863,236.36	115,863,236.36	53,000,000.00	51,654,285.48
70	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - OWERRI	269,124,657.68	300,162,754.21	267,473,157.21	32,689,597.00	31,038,096.53
71	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - KURU JOS	153,316,726.91	197,438,215.14	143,349,998.14	54,088,217.00	44,121,488.23
72	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA . GOMBE	371,457,866.43	392,852,316.12	378,782,946.12	14,069,370.00	21,394,449.69
73	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	14,069,369.50	-	-		- 14,069,369.50
74	NIGERIA ANIMAL INSTITUTE	199,479,576.34	235,411,483.39	137,342,690.39	98,068,793.00	35,931,907.05
75	NIGERIA STORED PRRODUCTS RESEARCH, ILORIN.	510,451,262.58	602,995,029.33	558,040,708.33	44,954,321.00	92,543,766.75
76	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	88,536,356.00	100,851,364.00	51,591,332.00	49,260,032.00	12,315,008.00
77	MDA GRANTS MADE BY MIN. OF AGRICULTURE	-	-			
	TOTAL FEDERAL MINISTRY OF AGRICULTURE	**20,216,142,284.73**	**23,569,902,440.12**	**21,129,409,465.16**	**2,440,492,974.96**	**3,353,760,155.39**
	FEDERAL MINISTRY OF FINANCE		-			
78	NATIONAL INSURANCE COMMISSION	229,603,753.55	514,527,549.09	272,194,840.54	242,332,708.55	284,923,795.54
	TOTAL FEDERAL MINISTRY OF FINANCE	**229,603,753.55**	**514,527,549.09**	**272,194,840.54**	**242,332,708.55**	**284,923,795.54**
	FEDERAL MINISTRY OF TRADE AND INVESTMENTS		-			
79	STANDARD ORGANISATION OF NIGERIA	1,541,836,072.98	2,252,882,028.50	1,958,497,963.50	294,384,065.00	711,045,955.52
80	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	97,451,596.70	115,294,478.62	110,050,120.62	5,244,358.00	17,842,881.92
81	NATIONAL AUTOMOTIVE COUNCIL,ABUJA	118,401,069.72	140,547,884.37	136,595,765.37	3,952,119.00	22,146,814.65
82	INDUSTRIAL TRAINING FUND	2,061,664,381.49	2,024,280,619.47	1,964,764,633.47	59,515,986.00	- 37,383,762.02
83	NIGERIAN EXPORT PROMOTION COUNCIL	491,334,986.11	576,762,003.62	526,893,316.62	49,868,687.00	85,427,017.51
84	FINANCIAL REPORTING COUNCIL OF NIGERIA	80,139,486.69	93,979,585.30	80,777,313.30	13,202,272.00	13,840,098.61

85	NIGERIA EXPORT PROCESSING ZONES AUTHORITY	727,790,697.47	808,470,629.47	491,253,951.47	317,216,678.00	80,679,932.00
86	CONSUMER PROTECTION COUNCIL	487,694,547.08	611,847,212.23	454,992,229.23	156,854,983.00	124,152,665.15
87	TRADE FAIR COMPLEX LAGOS	99,629,731.74	118,699,445.31	63,699,445.31	55,000,000.00	19,069,713.57
88	FEDERAL PRODUCE INSPECTION	51,725,649.00	51,725,649.00	-	51,725,649.00	-
89	ONNE OIL AND GAS FREE ZONES AUTHOURITY	411,128,261.02	431,524,611.55	310,832,324.55	120,692,287.00	20,396,350.53
90	ABUJA SECURITIES AND COMMODITY EXCHANGE	192,142,614.32	213,416,556.85	131,212,722.85	82,203,834.00	21,273,942.53
91	EXTERNAL TRADE SECTOR, GENEVA	263,394,999.51	260,807,544.92	135,987,544.92	124,820,000.00	- 2,587,454.59
92	EXTERNAL TRADE SECTOR, SHANGHAI	60,941,747.49	60,199,510.29	39,009,510.29	21,190,000.00	- 742,237.20
93	EXTERNAL TRADE SECTOR, TAIWAN	57,335,589.99	56,541,744.22	41,721,744.22	14,820,000.00	- 793,845.77
94	NIGERIAN INVESTMENT PROMOTION COMMISSION	741,712,767.43	848,816,862.80	665,023,837.80	183,793,025.00	107,104,095.37
95	MDA GRANTS FROM TRADE & INVESTMENTS	-	-			-
	TOTAL FEDERAL MINISTRY OF TRADE & INVESTMENTS	**7,484,324,198.74**	**8,665,796,366.52**	**7,111,312,423.52**	**1,554,483,943.00**	**1,181,472,167.78**
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY-HQTRS		-			
96	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	439,798,276.03	497,652,407.54	356,830,799.54	140,821,608.00	57,854,131.51
97	NATIONAL PRODUCTIVITY CENTRE	621,140,453.22	782,097,671.08	680,802,348.08	101,295,323.00	160,957,217.86
	TOTAL FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	**1,060,938,729.25**	**1,279,750,078.62**	**1,037,633,147.62**	**242,116,931.00**	**218,811,349.37**
	FED. MIN. OF SCIENCE AND TECHNOLOGY		-			
98	NATIONAL AGENCY FOR SCIENCE AND ENGNEERING INFRASTRUCTURE	498,326,535.20	791,646,729.01	653,790,495.01	137,856,234.00	293,320,193.81
99	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	325,043,969.20	461,184,972.93	359,567,944.86	101,617,028.07	136,141,003.73
100	COOPERATIVE INFORMATION NETWORK	331,544,832.63	420,916,477.05	394,221,969.05	26,694,508.00	89,371,644.42
101	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	80,077,592.37	91,804,407.22	72,328,029.22	19,476,378.00	11,726,814.85
102	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	54,025,198.11	62,193,096.58	50,377,616.58	11,815,480.00	8,167,898.47
103	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	60,919,936.77	70,792,436.23	60,891,201.23	9,901,235.00	9,872,499.46
104	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	45,466,594.05	52,226,028.95	41,690,556.95	10,535,472.00	6,759,434.90
105	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	41,105,319.63	47,326,962.68	38,373,582.68	8,953,380.00	6,221,643.05
106	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	43,290,249.78	49,954,632.68	41,103,699.68	8,850,933.00	6,664,382.90
107	TECHNOLOGY BUSINESS INCUBATOR CENTRE -WARRI	31,475,774.11	35,884,382.75	27,191,270.75	8,693,112.00	4,408,608.64
108	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	35,939,269.63	41,385,595.23	33,591,651.23	7,793,944.00	5,446,325.60
109	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	54,612,140.56	63,843,185.69	56,934,333.69	6,908,852.00	9,231,045.13
110	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	32,483,194.20	36,909,453.33	27,300,128.33	9,609,325.00	4,426,259.13
111	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	35,626,227.60	41,224,957.80	34,531,656.80	6,693,301.00	5,598,730.20
112	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI	29,208,807.47	33,563,839.24	26,860,222.24	6,703,617.00	4,355,031.77
113	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	34,965,254.02	40,175,234.81	32,133,280.81	8,041,954.00	5,209,980.79
114	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	35,647,653.49	40,943,202.93	32,661,698.93	8,281,504.00	5,295,549.44
115	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	58,382,200.05	68,176,837.09	60,410,961.09	7,765,876.00	9,794,637.04
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	58,429,571.46	67,908,809.20	58,465,658.20	9,443,151.00	9,479,237.74
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO	27,836,628.39	31,910,802.87	25,127,278.87	6,783,524.00	4,074,174.48
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	77,355,372.86	88,864,492.38	70,985,499.53	17,878,992.85	11,509,119.52
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	65,375,861.03	36,153,697.31	27,050,481.31	9,103,216.00	- 29,222,163.72
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	32,288,004.19	37,065,174.46	29,464,410.46	7,600,764.00	4,777,170.27
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	29,040,832.97	32,841,730.53	23,443,038.53	9,398,692.00	3,800,897.56
122	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	205,441,721.82	239,256,614.59	211,218,520.59	28,038,094.00	33,814,892.77
123	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), FORMERLY C. A. T., AWKA	178,088,299.35	317,026,610.72	273,605,645.72	43,420,965.00	138,938,311.37

124	NATIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT ILE IFE	359,713,252.84	407,167,778.86	292,688,464.15	114,479,314.71	47,454,526.02
125	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT LAGOS	114,559,776.55	126,278,540.04	72,278,540.04	54,000,000.00	11,718,763.49
126	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI), NNEWI	201,284,185.20	312,703,654.99	261,018,256.99	51,685,398.00	111,419,469.79
127	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE - IFE	245,510,130.33	530,677,441.56	492,846,540.56	37,830,901.00	285,167,311.23
128	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	486,546,760.01	724,043,686.85	642,312,281.85	81,731,405.00	237,496,926.84
129	CENTRE FOR SPACE TRANSPORT AND PROPULSION - LAGOS	554,297,113.73	705,329,301.53	614,448,208.53	90,881,093.00	151,032,187.80
130	CENTRE FOR BASIC SPACE SCIENCE, NSUKKA	41,536,313.50	362,885,296.28	316,660,989.28	46,224,307.00	321,348,982.78
131	CENTRE FOR GEODESY AND GEODYNAMICS, TORO, BAUCHI STATE	288,634,690.33	394,471,656.73	347,353,925.93	47,117,730.80	105,836,966.40
132	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	512,277,280.89	630,034,548.02	526,401,450.02	103,633,098.00	117,757,267.13
133	PROJECT DEVELOPMENT INSTITUTE - ENUGU	714,734,708.17	831,473,070.08	720,014,335.08	111,458,735.00	116,738,361.91
134	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	171,127,281.81	345,870,022.01	288,648,178.01	57,221,844.00	174,742,740.20
135	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	709,464,384.42	828,283,233.88	732,846,589.88	95,436,644.00	118,818,849.46
136	NATIONAL INSTITUTE TRYPANOMISES RESEARCH - KADUNA	974,683,425.98	1,144,353,633.81	1,046,485,633.81	97,868,000.00	169,670,207.83
137	FEDERAL INSTITUTE FOR RESEARCH -OSHODI	751,309,328.64	1,201,734,977.98	1,030,424,214.98	171,310,763.00	450,425,649.34
138	SCIENTIFIC EQUIPTMENT DEVELOPMENT INSTITUTE (SEDI), ENUGU	457,596,401.92	726,992,416.97	589,025,677.97	137,966,739.00	269,396,015.05
139	HYDRAULIC EQUIPMENT DEVELOPMENT INSTITUTE (HEDI) - KANO	160,767,121.60	210,995,959.16	162,788,762.16	48,207,197.00	50,228,837.56
140	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	281,342,670.08	326,838,838.43	280,609,167.43	46,229,671.00	45,496,168.35
141	NIGERIAN INSTITUTE OF LEATHER AND SCIENCE TECHNOLOFY	560,282,930.83	655,102,832.10	584,827,036.10	70,275,796.00	94,819,901.27
142	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	183,793,430.53	228,756,602.03	173,783,578.03	54,973,024.00	44,963,171.50
143	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE OKENE	143,156,771.00	214,132,212.88	203,298,797.88	10,833,415.00	70,975,441.88
144	NATIONAL CENTRE FOR REMOTE SENSING - JOS	724,743,927.06	870,704,821.02	801,883,003.59	68,821,817.43	145,960,893.96
145	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE, MINNA	277,469,570.95	359,654,225.93	273,154,225.93	86,500,000.00	82,184,654.98
146	TECHNOLOGY BUSINESS INCUBATIOR CENTRE - ILORIN	32,174,451.52	36,997,579.85	29,747,265.85	7,250,314.00	4,823,128.33
147	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	20,533,008.06	23,126,939.80	15,998,756.80	7,128,183.00	2,593,931.74
148	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	34,911,106.54	41,159,132.47	33,159,132.47	8,000,000.00	6,248,025.93
149	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	24,762,546.69		29,554,277.32	7,128,183.00	- 24,762,546.69
150	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	165,029,747.57	334,013,806.59	314,828,301.59	19,185,505.00	168,984,059.02
151	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	117,497,809.54	143,206,385.90	124,020,880.90	19,185,505.00	25,708,576.36
152	TECHNOLOGY BUSINESS INCUBATOR CENTRE ENUGU	7,999,902.50	-	-	-	- 7,999,902.50
153	SOKOTO ENERGY RESEARCH CENTRE	33,782,796.00	33,782,797.00	-	33,782,797.00	1.00
154	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	35,454,716.00	35,454,814.00	-	35,454,814.00	98.00
155	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATION, UNIVERSITY OF LAGOS	39,592,724.00	39,592,823.00	-	39,592,823.00	99.00

156	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	39,592,724.00	39,592,823.00	-	39,592,823.00	99.00
157	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	35,633,444.00	35,633,541.00	-	35,633,541.00	97.00
158	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	35,633,444.00	35,633,541.00	-	35,633,541.00	97.00
159	TECHNOLOGY BUSINESS INCUBATOR CENTRE ILE - IFE	23,561,424.21	33,773,387.48	27,773,387.48	6,000,000.00	10,211,963.27
160	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	24,123,980.85	34,778,860.49	28,778,860.49	6,000,000.00	10,654,879.64
161	BIO-RESOURCES DEVELOPMENT CENTRE, OWOEDE	44,163,270.49	44,677,208.96	36,677,208.96	8,000,000.00	513,938.47
162	BIO-RESOURCES DEVELOPMENT CENTRE, ABUJA	27,725,989.22	27,892,409.55	22,892,409.55	5,000,000.00	166,420.33
163	BIO-RESOURCES DEVELOPMENT CENTRE, ISALU	28,447,964.45	28,581,765.37	23,581,765.37	5,000,000.00	133,800.92
164	BIO-RESOURCES DEVELOPMENT CENTRE, JALINGO	35,072,692.55	34,907,094.43	29,907,094.43	5,000,000.00	- 165,598.12
165	BIO-RESOURCES DEVELOPMENT CENTRE, KATSINA	51,348,324.42	49,479,613.93	44,479,613.93	5,000,000.00	- 1,868,710.49
166	BIO-RESOURCES DEVELOPMENT CENTRE, OGBOMOSHO	52,294,513.97	51,350,588.88	46,350,588.88	5,000,000.00	- 943,925.09
	TOTAL FED. MIN. OF SCIENCE AND TECHNOLOGY	**12,273,870,563.92**	**16,579,982,688.43**	**14,024,868,234.57**	**2,555,114,453.86**	**4,217,135,150.22**
	FEDERAL MINISTRY OF TRANSPORT		-			
167	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	845,817,106.40	1,118,476,706.68	600,039,418.68	518,437,288.00	272,659,600.28
168	NIGERIAN RAILWAY CRPORATION	3,416,367,312.90	4,225,968,822.32	4,031,228,972.32	194,739,850.00	809,601,509.42
169	NATIONAL INLAND WATERWAYS AUTHORITY	865,726,641.47	741,787,504.60	704,812,969.78	36,974,534.82	- 123,939,136.87
170	MARITIME ACADEMY- ORON	747,465,578.44	867,606,606.48	744,614,738.48	122,991,868.00	120,141,028.04
	TOTAL FEDERAL MINISTRY OF TRANSPORT	**5,875,376,639.21**	**6,953,839,640.08**	**6,080,696,099.26**	**873,143,540.82**	**1,078,463,000.87**
	FEDERAL MINISTRY OF AVIATION		-			
172	NIGERIA METROLOGICAL SERVICES (NIMET)	2,085,238,792.74	2,904,111,048.71	2,664,574,562.71	239,536,486.00	818,872,255.97
173	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	1,922,526,795.59	2,158,039,386.99	1,681,187,648.99	476,851,738.00	235,512,591.40
174	ACCIDENT INVESTIGATION BUREAU	359,396,594.06	354,186,892.46	108,849,044.46	245,337,848.00	- 5,209,701.60
	TOTAL FEDERAL MINISTRY OF AVIATION	**4,367,162,182.39**	**5,416,337,328.16**	**4,454,611,256.16**	**961,726,072.00**	**1,049,175,145.77**
	FEDRAL MINISTRY OF POWER		-			
175	TRANSMISSION COMPANY OF NIGERIA	-	-			-
176	NATIONAL RURAL ELECTRIFICATION AGENCY	585,556,092.58	638,799,618.32	577,922,952.32	60,876,666.00	53,243,525.74
177	NIGERIAN ELECTRICITY REGULATION COMMISSION	998,902,032.40	1,090,066,222.50	762,174,807.50	327,891,415.00	91,164,190.10
178	NATIONAL POWER TRAINING INSTITUTE	189,690,568.76	961,440,618.97	838,854,628.73	122,585,990.24	771,750,050.21
179	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LTD.	810,177,994.76	208,035,838.61	114,639,614.61	93,396,224.00	- 602,142,156.15
	TOTAL FEDRAL MINISTRY OF POWER	**2,584,326,688.50**	**2,898,342,298.39**	**2,293,592,003.15**	**604,750,295.24**	**314,015,609.89**
	FEDERAL MIN OF PETROLEUM RESOURCES	-	-			-
180	PETROLEUM TRAINING INSTITUTE	7,377,016,555.95	9,507,927,846.81	9,307,710,476.40	200,217,370.41	2,130,911,290.86
181	NIGERIA NUCLEAR REGULATORY AGENCY	1,042,455,967.08	1,135,209,337.12	985,481,447.12	149,727,890.00	92,753,370.04
182	PEROLEUM EQUALIZATION FUND	-	-	-	-	-
183	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	2,728,406,492.09	2,854,840,690.35	2,631,384,645.30	223,456,045.05	126,434,198.26
	TOTAL FEDERAL MIN OF PETROLEUM RESOURCES	**11,147,879,015.12**	**13,497,977,874.28**	**12,924,576,568.82**	**573,401,305.46**	**2,350,098,859.16**
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT-		-			
184	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	417,104,354.72	539,515,348.67	462,467,729.67	77,047,619.00	122,410,993.95
185	METALLURGIGAL TRAIINAG ISTITTUTE, ONITSHA	503,991,875.03	578,232,659.58	429,691,124.58	148,541,535.00	74,240,784.55
186	NATIONAL IRON ORE MINING PROJECT - ITAKPE	796,839,219.57	1,428,470,110.94	1,428,470,110.94		631,630,891.37
187	AJAOKUTA STEEL COMPANY LIMITED	2,342,554,582.98	3,710,566,019.31	3,710,566,019.31	-	1,368,011,436.33
188	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	66,191,457.03	74,968,843.92	35,035,895.92	39,932,948.00	8,777,386.89

189	MDA GRANTS FROM MIN. OF MINES & STEEL DEV.	11,000,000.00	-	-		- 11,000,000.00
	TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	**4,137,681,489.33**	**6,331,752,982.43**	**6,066,230,880.43**	**265,522,102.00**	**2,194,071,493.10**
	FEDRAL MINISTRY OF WORKS		-			
190	FEDERAL SCHOOL OF SURVEY , OYO	603,641,311.94	710,511,582.03	659,150,299.03	51,361,283.00	106,870,270.09
	TOTAL FEDRAL MINISTRY OF WORKS	**603,641,311.94**	**710,511,582.03**	**659,150,299.03**	**51,361,283.00**	**106,870,270.09**
	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION-		-			
191	NIGERIAN TOURISM DEVELOPMENT CORPORATION	778,677,498.86	955,204,814.51	479,752,943.51	475,451,871.00	176,527,315.65
192	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,321,049,886.72	3,773,020,912.42	3,394,247,467.20	378,773,445.23	451,971,025.70
193	NATIONAL COUNCIL OF ARTS AND CULTURE	1,172,903,424.92	1,314,432,349.55	1,059,890,069.55	254,542,280.00	141,528,924.63
194	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	353,294,075.39	416,450,356.40	267,124,012.40	149,326,344.00	63,156,281.01
195	NATIONAL TROUPE OF NIGERIA	312,149,796.47	336,171,499.57	171,472,313.57	164,699,186.00	24,021,703.10
196	NATIONAL THEATRE, IGANMU LAGOS	373,846,810.69	474,244,565.50	337,649,664.50	136,594,901.00	100,397,754.81
197	NATIONAL WAR MUSEUM UMUAHIA	98,439,478.10	112,373,805.61	103,923,186.48	8,450,619.13	13,934,327.51
198	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,210,863,981.36	1,370,821,594.23	986,580,923.23	384,240,671.00	159,957,612.87
199	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	91,191,819.58	114,865,384.70	100,521,296.57	14,344,088.12	23,673,565.12
200	NATIONAL ORIENTATION AGENCY	4,562,599,973.36	5,334,499,045.68	4,760,892,953.26	573,606,092.42	771,899,072.32
	TOTAL FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	**12,275,016,745.45**	**14,202,084,328.17**	**11,662,054,830.27**	**2,540,029,497.90**	**1,927,067,582.72**
	NATIONAL PLANNING COMMISSION		-			
201	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	659,617,616.36	835,996,666.28	720,142,621.28	115,854,045.00	176,379,049.92
202	CENTRE FOR MANAGEMENT DEVELOPMENT	534,721,510.72	691,677,698.55	640,840,812.55	50,836,886.00	156,956,187.83
	TOTAL NATIONAL PLANNING COMMISSION	**1,194,339,127.08**	**1,527,674,364.83**	**1,360,983,433.83**	**166,690,931.00**	**333,335,237.75**
203	**FEDERAL MINISTRY OF WATER RESOURCES**		**-**			
204	ANAMBRA/IMO RBDA	451,296,549.48	525,147,407.51	455,494,869.76	69,652,537.75	73,850,858.03
205	BENIN/OWENA RBDA	308,575,307.84	358,898,577.08	310,381,573.08	48,517,004.00	50,323,269.24
206	CHAD BASIN RBDA	359,749,499.67	416,412,142.37	349,481,944.37	66,930,198.00	56,662,642.70
207	CROSS RIVER RBDA	351,375,550.62	405,964,655.89	336,692,833.89	69,271,822.00	54,589,105.27
208	HADEJIA-JAMA'ARE RBDA	375,350,493.64	769,366,364.47	384,683,182.24	384,683,182.24	394,015,870.83
209	LOWER BENUE RBDA	305,568,359.47	355,180,592.29	305,996,666.29	49,183,926.00	49,612,232.82
210	LOWER NIGER RBDA	493,763,098.68	576,457,199.26	510,037,910.26	66,419,289.00	82,694,100.58
211	NIGER DELTA RBDA	504,468,799.15	587,048,823.96	509,334,320.96	77,714,503.00	82,580,024.81
212	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	404,178,137.75	307,178,348.90	266,646,342.00	40,532,006.90	- 96,999,788.85
213	OGUN/OSUN RBDA	445,385,691.69	466,994,664.12	387,437,686.12	79,556,978.00	21,608,972.43
214	SOKOTO RIMA RBDA	303,641,724.68	515,392,021.57	431,782,729.57	83,609,292.00	211,750,296.89
215	UPPER BENUE RBDA	333,007,600.96	353,535,476.82	307,733,033.82	45,802,443.00	20,527,875.86
216	UPPER NIGER RBDA	263,946,011.94	388,480,401.16	342,142,677.16	46,337,724.00	124,534,389.22
	TOTAL FEDERAL MINISTRY OF WATER RESOURCES	**4,900,306,825.57**	**6,026,056,675.39**	**4,897,845,769.51**	**1,128,210,905.89**	**1,125,749,849.82**
	LAW & JUSTICE		-			
	FEDERAL MIN. OF JUSTICE		-			
217	LEGAL AID COUNCIL	792,988,073.15	969,094,045.11	734,448,656.11	234,645,389.00	176,105,971.96
218	COUNCIL OF LEGAL EDUCATION	1,100,744,396.61	1,284,379,609.00	1,132,619,168.00	151,760,441.00	183,635,212.39
219	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	70,869,168.90	76,443,262.18	34,379,621.18	42,063,641.00	5,574,093.28
220	NATIONAL DRUG LAW ENFORCEMENT AGENCY	9,318,344,255.71	9,516,373,141.01	8,931,325,237.02	585,047,903.99	198,028,885.30
221	NIGERIA COPYRIGHT COMMISSION	627,650,646.51	795,711,350.22	501,301,309.39	294,410,040.83	168,060,703.71

222	MDA GRANTS	1,428,000.00	-			- 1,428,000.00
	TOTAL FEDERAL MIN. OF JUSTICE	**11,912,024,540.88**	**12,642,001,407.53**	**11,334,073,991.71**	**1,307,927,415.82**	**729,976,866.65**
	REGIONAL SECTOR	-	-			-
	MDA GRANTS	32,954,483.38	-	-	-	-
	REGIONAL SECTOR	**32,954,483.38**	**-**			
	SOCIAL SECTOR		-			
	TOTAL FED MIN OF YOUTH DEVELOPMENT		-			
	FEDERAL MINISTRY OF EDUCATION		-			
223	EDUCATION TAX FUND	307,131,915.50	486,902,741.99	445,405,473.03	41,497,268.96	179,770,826.49
224	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	536,888,350.02	632,174,381.20	571,929,998.20	60,244,383.00	95,286,031.18
225	JOINT ADMISSIONS MATRICULATION BOARD	2,092,083,624.07	2,477,538,749.71	2,377,397,190.71	100,141,559.00	385,455,125.64
226	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,919,718,966.22	3,475,282,603.21	3,426,586,828.21	48,695,775.00	555,563,636.99
227	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	471,043,917.58	542,742,174.19	442,218,136.19	100,524,038.00	71,698,256.61
228	NATIONAL LIBRARY NIGERIA	959,528,849.39	1,483,468,395.07	1,208,658,695.29	274,809,699.78	523,939,545.68
229	NATIONAL EXAMINATION COUNCIL	4,334,504,244.71	5,095,797,717.65	4,892,849,017.65	202,948,700.00	761,293,472.94
230	MASS LITERACY COUNCIL	715,214,823.27	831,006,581.73	732,827,962.03	98,178,619.70	115,791,758.46
231	NOMADIC EDUCATION COMMISSION	349,881,186.74	405,053,057.66	340,287,037.66	64,766,020.00	55,171,870.92
232	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	1,154,494,749.61	1,383,508,741.40	962,257,806.40	421,250,935.00	229,013,991.79
233	Nat Education Resource Dev Council: Curriculum Development	72,999,997.00	-			- 72,999,997.00
234	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,059,769,583.13	1,250,744,902.04	1,177,891,095.04	72,853,807.00	190,975,318.91
235	TEACHERS REGISTRATION COUNCIL OF NIGERIA	612,202,912.36	713,681,628.61	625,896,859.61	87,784,769.00	101,478,716.25
236	COMPUTER REGISTRATION COUNCIL OF NIGERIA	181,804,777.06	211,456,835.10	178,866,761.10	32,590,074.00	29,652,058.04
237	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	651,485,880.10	742,230,786.83	564,866,117.95	177,364,668.88	90,744,906.73
238	NATIONAL TEACHERS INSTITUTE	1,167,550,964.59	1,358,524,095.00	1,177,877,555.00	180,646,540.00	190,973,130.41
239	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	181,540,257.66	210,287,048.49	178,492,314.61	31,794,733.88	28,746,790.83
240	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETATRIAT	1,118,307,844.77	1,264,451,187.58	966,469,712.18	297,981,475.40	146,143,342.81
	FEDERAL POLYTECNICS		-			
241	FEDERAL POLYTECHNIC ADO-EKITI	2,315,322,400.40	2,720,517,135.48	2,595,443,837.48	125,073,298.00	405,194,735.08
242	FEDERAL POLYTECHNIC BAUCHI	2,085,279,396.41	2,454,973,311.01	2,347,177,531.01	107,795,780.00	369,693,914.60
243	FEDERAL POLYTECHNIC BIDA	2,664,251,433.33	3,142,398,532.22	2,974,836,340.22	167,562,192.00	478,147,098.89
244	FEDERAL POLYTECHNIC IDAH	1,770,558,728.48	2,084,821,149.68	1,950,204,940.68	134,616,209.00	314,262,421.20
245	FEDERAL POLYTECHNIC KAURA-NAMODA	2,231,605,822.14	2,611,657,812.82	2,491,777,551.82	119,880,261.00	380,051,990.68
246	FEDERAL POLYTECHNIC MUBI	3,361,566,073.18	3,977,871,380.56	3,858,847,322.56	119,024,058.00	616,305,307.38
247	FEDERAL POLYTECHNIC NASARAWA	2,164,517,043.36	2,536,823,233.17	2,439,101,770.17	97,721,463.00	372,306,189.81
248	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,186,187,788.51	3,733,922,303.74	3,620,969,108.74	112,953,195.00	547,734,515.23
249	FEDERAL POLYTECHNIC KADUNA	5,970,771,660.56	7,103,799,389.07	6,843,040,350.07	260,759,039.00	1,133,027,728.51
250	FEDERAL POLYTECHNIC OFFA	2,377,873,627.73	2,681,021,720.83	2,577,744,311.83	103,277,409.00	303,148,093.10
251	FEDERAL POLYTECHNIC EDE	1,562,288,564.24	1,844,249,425.35	1,765,656,036.35	78,593,389.00	281,960,861.11
252	FEDERAL POLYTECHNIC AUCHI	3,704,008,753.94	4,384,015,739.27	4,231,558,295.27	152,457,444.00	680,006,985.33
253	FEDERAL POLYTECHNIC NEKEDE	2,535,609,696.26	2,995,291,767.60	2,903,277,119.60	92,014,648.00	459,682,071.34
254	FEDERAL POLYTECHNIC OKO	3,539,689,110.83	4,192,938,281.12	4,050,288,242.12	142,650,039.00	653,249,170.29

255	FEDERAL POLYTECHNIC DAMATURU	702,175,622.59	825,559,437.88	767,884,520.88	57,674,917.00	123,383,815.29
256	FEDERAL POLYTECHNIC HUSSAINI ADAMU	683,507,743.62	792,464,488.15	672,019,670.15	120,444,818.00	108,956,744.53
257	FEDERAL POLYTECHNIC GWANDU	2,305,679,235.57	2,710,117,805.77	2,599,333,455.77	110,784,350.00	404,438,570.20
258	FEDERAL POLYTECHNIC ILARO	1,464,384,685.66	1,733,664,810.85	1,666,495,118.85	67,169,692.00	269,280,125.19
259	YABA COLLEGE OF TECHNOLOGY	3,193,122,329.68	3,766,879,270.84	3,554,750,803.84	212,128,467.00	573,756,941.16
260	FEDERAL POLYTECHNIC BALI	713,492,285.62	809,657,256.00	611,685,983.00	197,971,273.00	96,164,970.38
261	FEDERAL POLYTECHNIC EKOWE	1,052,504,592.58	1,213,665,877.90	1,016,287,148.90	197,378,729.00	161,161,285.32
	FEDERAL COLLEGE OF EDUCATION					
262	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	1,463,882,537.71	1,734,191,370.66	1,667,201,694.66	66,989,676.00	270,308,832.95
263	FEDERAL COLLEGE OF EDUCATION, AKOKA	1,265,489,977.32	1,507,102,629.87	1,447,150,508.87	59,952,121.00	241,612,652.55
264	FEDERAL COLLEGE OF EDUCATION, ASABA	1,518,386,502.09	1,792,270,615.40	1,702,916,927.40	89,353,688.00	273,884,113.31
265	FEDERAL COLLEGE OF EDUCATION, BICHI	1,177,453,327.82	1,391,410,517.63	1,336,399,119.63	55,011,398.00	213,957,189.81
266	FEDERAL COLLEGE OF EDUCATION, GOMBE	1,318,525,148.83	1,561,889,247.37	1,505,367,097.37	56,522,150.00	243,364,098.54
267	FEDERAL COLLEGE OF EDUCATION, GAUSAU	771,141,916.94	907,526,351.08	841,187,279.08	66,339,072.00	136,384,434.14
268	FEDERAL COLLEGE OF EDUCATION, KANO	1,555,162,815.22	1,840,902,101.95	1,762,373,142.95	78,528,959.00	285,739,286.73
269	FEDERAL COLLEGE OF EDUCATION, KATSINA	1,121,893,964.80	1,325,752,429.62	1,257,351,373.62	68,401,056.00	203,858,464.82
270	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	1,297,244,993.43	1,535,624,354.68	1,470,268,198.68	65,356,156.00	238,379,361.25
271	FEDERAL COLLEGE OF EDUCATION, OBUDU	1,601,371,220.28	1,885,361,771.72	1,751,587,357.72	133,774,414.00	283,990,551.44
272	FEDERAL COLLEGE OF EDUCATION,OKENE	1,626,158,152.31	1,915,599,458.03	1,804,443,461.03	111,155,997.00	289,441,305.72
273	FEDERAL COLLEGE OF EDUCATION, OMUKU	1,824,695,902.01	2,162,508,788.68	2,083,550,960.68	78,957,828.00	337,812,886.67
274	FEDERAL COLLEGE OF EDUCATION,ONDO	1,889,379,922.02	2,221,403,838.95	2,129,959,528.95	91,444,310.00	332,023,916.93
275	FEDERAL COLLEGE OF EDUCATION, OYO	1,834,673,868.28	2,172,291,837.69	2,082,348,810.69	89,943,027.00	337,617,969.41
276	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	1,596,585,262.83	1,887,271,800.61	1,792,886,628.61	94,385,172.00	290,686,537.78
277	FEDERAL COLLEGE OF EDUCATION, POTISKUM	1,124,849,060.60	1,325,604,205.02	1,247,927,046.02	77,677,159.00	200,755,144.42
278	FEDERAL COLLEGE OF EDUCATION, UMUNZE	1,396,687,738.53	1,655,040,386.90	1,567,161,388.90	87,878,998.00	258,352,648.37
279	FEDERAL COLLEGE OF EDUCATION, YOLA	1,400,760,849.39	1,659,497,443.38	1,604,613,104.38	54,884,339.00	258,736,593.99
280	FEDERAL COLLEGE OF EDUCATION, ZARIA	2,997,070,088.15	3,558,938,642.23	3,465,474,112.23	93,464,530.00	561,868,554.08
281	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	1,118,023,761.26	1,322,189,750.98	1,259,248,059.98	62,941,691.00	204,165,989.72
282	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	3,586,562,732.11	4,259,586,277.38	4,169,302,733.38	90,283,544.00	673,023,545.27
283	NATIONAL UNVERSITY COMMISSION SECRETARIAT	1,741,141,707.65	2,133,896,765.38	1,481,885,010.38	652,011,755.00	392,755,057.73
	FEDERAL UNIVERSITIES		-			
284	UNIVERSITY OF IBADAN	11,857,347,865.36	13,202,586,078.20	12,952,569,376.20	250,016,702.00	1,345,238,212.84
285	UNIVERSITY OF LAGOS	10,000,087,650.15	11,051,384,980.40	10,890,672,817.40	160,712,163.00	1,051,297,330.25
286	UNIVERSITY OF NIGERIA NNSUKA	10,766,994,198.19	12,006,396,158.06	11,791,737,518.06	214,658,640.00	1,239,401,959.87
287	AHMADU BELLO UNIVERSITY, ZARIA	10,095,713,339.47	11,267,398,967.21	11,055,285,122.21	212,113,845.00	1,171,685,627.74
288	OBAFEMI AWOLOWO UNIVERSITY	8,840,950,114.52	10,009,897,172.51	9,843,238,542.51	166,658,630.00	1,168,947,057.99
289	UNIVERSITY OF BENIN	12,074,955,408.13	13,319,454,458.06	13,161,527,945.06	157,926,513.00	1,244,499,049.93
290	UNIVERSITY OF JOS	5,816,943,610.72	6,500,092,230.64	6,338,222,090.64	161,870,140.00	683,148,619.92
291	UNIVERSITY OF CALABAR	9,379,339,521.93	10,531,269,261.46	10,337,370,485.46	193,898,776.00	1,151,929,739.53
292	UNIVERSITY OF ILORIN	4,574,497,686.90	6,002,794,456.64	5,960,714,282.64	42,080,174.00	1,428,296,769.74
293	UNIVERSITY OF ABUJA	3,557,420,484.70	3,935,966,263.03	3,824,812,332.03	111,153,931.00	378,545,778.33
294	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,663,077,131.27	5,189,348,710.75	5,057,902,780.75	131,445,930.00	526,271,579.48
295	UNIVERSITY OF AGRICUTURE MAKURDI	4,547,871,121.96	5,072,363,287.09	4,996,834,830.09	75,528,457.00	524,492,165.13
296	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,590,635,741.71	3,996,000,927.37	3,924,649,620.37	71,351,307.00	405,365,185.66

297	UNIVERSITY OF PORT - HARCOURT	8,650,714,141.13	9,603,807,040.49	9,474,919,930.49	128,887,110.00	953,092,899.36
298	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,576,183,190.45	3,851,768,032.74	3,768,056,773.74	83,711,259.00	275,584,842.29
299	UNIVERSITY OF TECHNOLOGY, OWERRI	5,903,949,860.69	6,647,022,642.99	6,471,783,226.99	175,239,416.00	743,072,782.30
300	UNIVERSITY OF TECHNOLOGY AKURE	3,719,988,558.02	4,154,473,183.41	3,999,402,038.41	155,071,145.00	434,484,625.39
301	UNIVERSITY OF TECHNOLOGY, MINNA	3,832,770,126.04	4,290,232,489.00	4,168,545,458.00	121,687,031.00	457,462,362.96
302	UNIVERSITY OF TECHNOLOGY, YOLA	3,264,550,201.22	3,635,881,062.31	3,555,567,012.31	80,314,050.00	371,330,861.09
303	UNIVERSITY OF UYO	7,684,067,764.14	8,538,828,334.10	8,407,034,898.10	131,793,436.00	854,760,569.96
304	UNIVERSITY OF MAIDUGURI	8,950,124,276.00	9,952,213,274.61	9,745,151,023.61	207,062,251.00	1,002,088,998.61
305	NNAMDI AZIKIWE UNIVERSITY, AWKA	6,244,993,193.24	7,026,033,686.74	6,933,015,919.74	93,017,767.00	781,040,493.50
306	BAYERO UNIVERSITY, KANO	6,857,500,580.84	7,580,044,887.13	7,423,195,628.13	156,849,259.00	722,544,306.29
307	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,239,580,295.35	6,714,093,941.42	6,595,900,821.42	118,193,120.00	474,513,646.07
308	FRENCH LANGUAGE VILLAGE, BADAGRY	483,325,268.60	558,607,183.19	481,655,455.19	76,951,728.00	75,281,914.59
309	ARABIC LANGUAGE VILLAGE, BORNO	300,140,299.12	346,511,391.85	288,075,331.85	58,436,060.00	46,371,092.73
310	DIVISION OF AGRICULTURAL COLLEGE, ABU, ZARIA	992,072,384.17	1,149,359,117.71	1,061,532,177.71	87,826,940.00	157,286,733.54
311	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,093,283,910.06	1,176,472,898.36	1,048,816,924.36	127,655,974.00	83,188,988.30
312	NATIONAL OPEN UNIVERSITY	3,513,295,409.71	3,768,705,175.70	3,160,530,342.14	608,174,833.56	255,409,765.99
313	FEDERAL UNIVERSITY OYE EKITI	2,138,347,981.17	2,311,026,527.79	2,217,899,722.79	93,126,805.00	172,678,546.62
314	FEDERAL UNIVERSITY OTUOKE	928,552,604.42	991,160,441.47	898,033,636.47	93,126,805.00	62,607,837.05
315	FEDERAL UNIVERSITY DUTSE	1,161,764,694.12	1,248,885,135.47	1,155,758,330.47	93,126,805.00	87,120,441.35
316	FEDERAL UNIVERSITY NDUFU ALIKE	1,049,430,211.43	1,125,428,674.82	1,032,301,869.82	93,126,805.00	75,998,463.39
317	FEDERAL UNIVERSITY LAFIA	974,681,483.20	1,050,840,486.95	957,713,681.95	93,126,805.00	76,159,003.75
318	FEDERAL UNIVERSITY DUTSIN - MA	1,607,177,550.82	1,735,291,568.99	1,642,164,763.99	93,126,805.00	128,114,018.17
319	FEDERAL UNIVERSITY KASHERE	1,867,685,078.47	2,021,108,148.14	1,927,981,343.14	93,126,805.00	153,423,069.67
320	FEDERAL UNIVERSITY LOKOJA	1,877,436,220.59	2,022,956,881.55	1,929,830,076.55	93,126,805.00	145,520,660.96
321	FEDERAL UNIVERSITY WUKARI	2,032,000,190.88	2,201,802,596.64	2,108,675,791.64	93,126,805.00	169,802,405.76
322	| UNESCO PARIS	525,463,330.22	-			- 525,463,330.22
	TOTAL:FEDERAL MINISTRY OF EDUCATION	**288,932,603,567.16**	**328,424,530,097.02**	**315,828,841,487.86**	**12,595,688,609.16**	**39,491,926,529.86**
	FEDERAL MIN. OF HEALTH		-			
323	Nigeria Centre For Decease Control	50,675,277.00	50,675,277.00		50,675,277.00	0.00
324	National Primary Health Care Development Agency	1,478,773,394.54	1,841,355,003.57	1,494,018,936.32	347,336,067.25	362,581,609.03
325	National Arbovirus Vector Research Enugu	79,416,494.47	87,661,657.79	84,542,778.79	3,118,879.00	8,245,163.32
326	Radiographers Registration Board	131,121,791.31	148,499,998.18	141,021,741.18	7,478,257.00	17,378,206.87
327	Dental Technology Registration Board	91,772,973.18	107,769,931.22	105,062,080.22	2,707,851.00	15,996,958.04
328	Health Records Officers Reg. Board	29,035,727.37	34,058,349.19	32,386,835.19	1,671,514.00	5,022,621.82
329	Optometrist And Dispensing Opticians Board Of Nigeria	159,561,938.01	185,063,850.38	182,111,539.38	2,952,311.00	25,501,912.37
330	Community Health Practitioners Reg. Board	52,456,053.59	66,266,045.13	62,923,037.13	3,343,008.00	13,809,991.54
331	Nursing And Midwifery Council	301,215,707.25	348,050,085.81	342,562,301.81	5,487,784.00	46,834,378.56
332	Pharmacist Council Of Nigeria	235,522,653.69	493,308,852.20	482,672,409.20	10,636,443.00	257,786,198.51
333	Medical And Dental Council Of Nigeria	255,647,681.33	170,491,421.66	157,368,150.66	13,123,271.00	- 85,156,259.67
334	Medical Rehabilitation Therapy Bord	153,703,198.56	169,586,382.79	108,903,645.79	60,682,737.00	15,883,184.23
335	Federal School Of Dental Technology And Therapy, Enugu	360,750,541.69	402,358,449.60	358,837,508.60	43,520,941.00	41,607,907.91
336	Environmental Health Officers Tutors-Uch	32,264,868.94	36,314,657.97	18,414,042.97	17,900,615.00	4,049,789.03
337	Nurse Tutor Training - Enugu	17,274,785.66	19,909,462.29	18,029,877.29	1,879,585.00	2,634,676.63
338	Nurse Tutor Programme - Akoka	83,767,158.61	96,574,207.08	94,766,254.08	1,807,953.00	12,807,048.47
339	Nurse Tutor Training - Kaduna	41,541,233.36	48,610,361.18	45,261,033.18	3,349,328.00	7,069,127.82
340	Nurse Tutor Training - Ibadan	22,839,653.01	26,294,018.92	24,414,433.92	1,879,585.00	3,454,365.91

341	National Post Graduate Medical College Of Nigeria	204,022,868.15	231,138,315.17	198,818,627.17	32,319,688.00	27,115,447.02
342	National Health Eqipment Training Centre Lagos	1,917,756.00	1,917,756.00		1,917,756.00	-
343	National Health Equipment Training Centre,Maiduguri	1,917,756.00	1,917,756.00		1,917,756.00	-
344	National Health Equipment Trainig Centre,Zaria	1,917,756.00	1,917,756.00		1,917,756.00	-
345	National Health Equipment Training Centre Enugu	1,917,756.00	1,917,756.00		1,917,756.00	-
346	Phc Tutors Programme_Uch_Ibadan	21,537,673.07	24,225,243.77	22,583,817.77	1,641,426.00	2,687,570.70
347	Phc Tutors Programme_Kaduna	4,689,790.00	4,689,790.00		4,689,790.00	-
348	Community Health Tutor Programme Uch	21,794,507.52	24,690,831.97	23,049,404.97	1,641,427.00	2,896,324.45
349	University College Hospital Ibadan	6,421,527,695.34	8,753,412,662.41	8,596,821,161.41	156,591,501.00	2,331,884,967.07
350	Lagos University Teaching Hospital	4,119,587,633.08	6,306,003,708.71	6,188,118,992.71	117,884,716.00	2,186,416,075.63
351	Ahmadu Bello University Teaching Hospital	6,052,457,373.88	6,647,560,087.91	6,494,901,733.91	152,658,354.00	595,102,714.03
352	University Of Nigeria Teaching Hospital Enugu	7,438,925,010.98	8,266,334,133.09	8,110,718,051.20	155,616,081.89	827,409,122.11
353	University Of Benin Teaching Hospital	4,537,575,181.36	6,719,193,030.24	6,589,612,851.24	129,580,179.00	2,181,617,848.88
354	Obafemi Awolowo University Teaching Hospital Ife	4,609,219,006.94	6,513,290,734.14	6,354,744,024.14	158,546,710.00	1,904,071,727.20
355	University Of Ilorin Teaching Hospital	5,038,879,145.03	7,028,763,200.82	6,909,801,532.57	118,961,668.25	1,989,884,055.79
356	Jos University Teaching Hospital	5,371,807,434.73	6,018,703,635.24	5,951,105,416.24	67,598,219.00	646,896,200.51
357	University Of Port-Harcourt Teaching Hospital	5,284,940,131.01	5,964,918,008.47	5,823,657,227.47	141,260,781.00	679,977,877.46
358	University Of Calabar Teaching Hospital	5,067,727,375.06	6,843,391,281.06	6,554,773,569.06	288,617,712.00	1,775,663,906.00
359	University Of Maiduguri Teaching Hospital	5,433,141,942.06	6,123,392,803.21	5,991,606,301.21	131,786,502.00	690,250,861.15
360	Usman Dan Fodio University Teaching Hospital	6,373,437,871.39	7,049,532,937.36	6,891,320,375.36	158,212,562.00	676,095,065.97
361	Aminu Kano University Teaching Hospital	3,416,515,187.84	4,535,424,749.44	4,391,706,692.18	143,718,057.26	1,118,909,561.60
362	Nnamdi Azikiwe University Teaching Hospital	3,924,749,078.69	5,201,721,469.98	5,078,098,164.98	123,623,305.00	1,276,972,391.29
363	University Of Uyo Teaching Hospital	3,005,696,909.49	3,950,093,957.23	3,864,153,976.30	85,939,980.93	944,397,047.74
364	Abubakar Tafawa Balewa University	2,569,997,315.36	2,934,204,117.70	2,822,004,440.70	112,199,677.00	364,206,802.34
365	Federal Specialist Hospital Irrua	3,106,077,203.92	4,196,565,445.02	4,110,981,904.02	85,583,541.00	1,090,488,241.10
366	Federal Staff Hospital Abuja	1,035,554,856.36	1,193,253,887.87	1,064,401,835.33	128,852,052.54	157,699,031.51
367	Federal Psychiatric Hospital, Enugu	1,260,883,692.90	1,420,672,553.78	1,297,854,975.78	122,817,578.00	159,788,860.88
368	Federal Psychiatric Hospital, Kaduna	817,953,592.42	895,850,733.35	819,570,607.35	76,280,126.00	77,897,140.93
369	Federal Psychiatric Hospital, Calabar	1,096,355,481.37	1,238,666,165.41	1,165,357,078.41	73,309,087.00	142,310,684.04
370	Federal Psychiatric Hospital, Maduguri	1,050,908,293.60	1,177,629,376.85	1,104,607,481.85	73,021,895.00	126,721,083.25
371	Federal Neuro Psychiatric Hospital, Kware Sokoto	883,791,117.88	1,008,597,892.88	935,408,769.88	73,189,123.00	124,806,775.00
372	Federal Neuro Psychiatric Hospital, Yaba	1,892,258,287.26	2,455,927,375.71	2,296,324,085.71	159,603,290.00	563,669,088.45
373	Federal Neuro Psychiatric Hospital, Abeokuta	1,195,017,032.26	1,861,997,159.51	1,789,276,168.51	72,720,991.00	666,980,127.25
374	Federal Psychiatric Hospital, Uselu Benin	1,377,699,288.84	1,556,666,141.99	1,483,579,077.99	73,087,064.00	178,966,853.15
375	National Orthopaedic Hospital, Igbobi Lagos	1,978,507,587.81	2,612,808,688.08	2,527,067,602.08	85,741,086.00	634,301,100.27
376	National Orthopaedic Hospital, Dala Kano	1,530,405,453.88	1,734,905,882.05	1,657,454,208.05	77,451,674.00	204,500,428.17
377	National Orthopaedic Hospital, Enugu	1,901,182,950.42	2,131,905,925.02	2,057,935,434.61	73,970,490.41	230,722,974.60
378	National Tb And Leprosy Referred Hospital And Traning Zaria	298,069,213.51	327,825,721.83	270,429,830.83	57,395,891.00	29,756,508.32
	Federal Medical Centres					
379	Federal Medical Centre Umuahia	3,431,426,749.38	3,881,856,249.43	3,824,526,537.43	57,329,712.00	450,429,500.05
380	Federal Medical Centre. Owo	2,959,414,891.74	3,317,702,404.57	3,255,440,577.57	62,261,827.00	358,287,512.83
381	Federal Medical Centre Abeokuta	3,086,918,099.03	3,506,061,529.79	3,454,167,080.79	51,894,449.00	419,143,430.76
382	Federal Medical Centre Owerri	3,606,076,696.03	4,015,976,524.50	3,960,114,435.50	55,862,089.00	409,899,828.47
383	Federal Medical Centre Markurdi	3,603,313,232.53	4,076,251,829.99	4,019,306,566.78	56,945,263.21	472,938,597.46
384	Federal Medical Centre Katsina	2,101,794,150.61	2,394,912,437.53	2,337,374,663.53	57,537,774.00	293,118,286.92

385	Federal Medical Centre Gombe	2,394,047,355.21	2,663,962,578.73	2,605,100,902.73	58,861,676.00	269,915,223.52
386	Federal Medical Centre Yobe	1,604,712,656.35	1,754,645,817.36	1,692,277,879.36	62,367,938.00	149,933,161.01
387	Federal Medical Centre Asaba	2,415,021,468.48	2,704,182,888.51	2,641,517,853.33	62,665,035.18	289,161,420.03
388	Federal Medical Centre Bida	2,069,380,489.71	2,279,776,793.54	2,214,270,663.54	65,506,130.00	210,396,303.83
389	Fedearl Medical Centre Gusau Zamfara	1,636,063,789.58	1,823,233,095.42	1,760,472,180.42	62,760,915.00	187,169,305.84
390	Federal Medical Centre Yola	1,930,390,952.46	2,108,689,659.16	2,050,339,160.16	58,350,499.00	178,298,706.70
391	Federal Medical Centre, Abakaliki	6,688,460,281.24	7,358,688,641.39	7,215,515,407.39	143,173,234.00	670,228,360.15
392	Federal Medical Centre Ido-Ekiti	3,684,747,018.32	4,113,962,603.14	4,044,979,842.14	68,982,761.00	429,215,584.82
393	Federal Medical Centre Lokoja	1,775,475,946.38	1,973,805,962.44	1,866,642,350.44	107,163,612.00	198,330,016.06
394	Federal Medical Centre Azare	1,854,544,295.78	2,049,770,829.57	1,992,549,628.57	57,221,201.00	195,226,533.79
395	Federal Medical Centre Kebbi	1,454,139,956.06	1,625,318,858.76	1,568,929,001.76	56,389,857.00	171,178,902.70
396	Federalmedical Centee Taraba	1,718,370,279.46	1,939,723,935.34	1,894,944,585.34	44,779,350.00	221,353,655.88
397	Federal Medical Centre Jigawa	691,393,865.42	835,885,105.25	778,985,084.39	56,900,020.86	144,491,239.83
398	Federal Medical Centre Nasarawa	4,638,306,362.13	5,281,127,723.77	5,177,866,450.77	103,261,273.00	642,821,361.64
399	Federal Medical Centre Bayelsa	2,194,503,766.71	2,471,693,609.54	2,413,765,745.91	57,927,863.63	277,189,842.83
400	Federal Medical Centre, Ebute Metta	1,928,914,233.29	2,177,580,102.78	2,122,825,077.78	54,755,025.00	248,665,869.49
401	National Eye Centre Kaduna	1,278,180,840.04	1,452,003,905.82	1,390,699,406.82	61,304,499.00	173,823,065.78
402	Intercountry Centre For Oral Health Jos	99,055,244.04	109,664,224.92	83,962,762.92	25,701,462.00	10,608,980.88
	Federal Staff Clinics					
403	Federal Staff Clinic, Abuja Phase I	4,081,835.00	4,081,835.00		4,081,835.00	-
404	Federal Staff Hospital Abuja Phase Ii	4,081,835.00	4,081,835.00		4,081,835.00	-
405	Federal Staff Eye Clinic, Abuja	4,081,835.00	4,081,835.00		4,081,835.00	-
406	Federal Staff Dental Clinic, Abuja	4,081,835.00	4,081,835.00		4,081,835.00	-
407	Federal Staff Dental Clinic,Lagos	4,081,835.00	4,081,835.00		4,081,835.00	-
408	Federal Staff Clinic Gwarinpa	4,081,835.00	4,081,835.00		4,081,835.00	-
	Post Health Service (Phs)		-			
409	Port Health Service, Abuja	1,923,036.00	1,923,036.00		1,923,036.00	-
410	Port Health Service Yola	1,923,036.00	1,923,036.00		1,923,036.00	-
411	Port Health Service Jalingo	1,923,036.00	1,923,036.00		1,923,036.00	-
412	Port Health Service Maiduguri	1,923,036.00	1,923,036.00		1,923,036.00	-
413	Port Health Service Damaturu	1,923,036.00	1,923,036.00		1,923,036.00	-
414	Port Health Service Kano	1,923,036.00	1,923,036.00		1,923,036.00	-
415	Port Health Service Katsina	1,923,036.00	1,923,036.00		1,923,036.00	-
416	Port Health Service Dutse	1,923,036.00	1,923,036.00		1,923,036.00	-
417	Port Health Service Ilorin	1,923,036.00	1,923,036.00		1,923,036.00	-
418	Port Health Service Sokoto	1,923,036.00	1,923,036.00		1,923,036.00	-
419	Port Health Service Ibadan	1,923,036.00	1,923,036.00		1,923,036.00	-
420	Port Health Service, Abeokuta	1,923,036.00	1,923,036.00		1,923,036.00	-
421	Port Health Service Port-Harcourt	1,923,036.00	1,923,036.00		1,923,036.00	-
422	Port Health Service Calabar	1,923,036.00	1,923,036.00		1,923,036.00	-
423	Port Health Service Lagos	1,923,036.00	1,923,036.00		1,923,036.00	-
424	Port Health Warri	1,923,036.00	1,923,036.00		1,923,036.00	-
	Institute For Child Health					
425	Institute Of Child Health (Luth)	1,321,729.50	1,321,731.00		1,321,731.00	1.50
426	Institute Of Child Health (Ubth)	1,321,729.50	1,321,731.00		1,321,731.00	1.50

427	Institute Of Child Health (Uch)	1,321,729.50	1,321,731.00		1,321,731.00	1.50
428	Institute Of Child Health (Abuth)	1,321,729.50	1,321,731.00		1,321,731.00	1.50
429	Institute Of Child Health Enugu	1,321,729.50	1,321,731.00		1,321,731.00	1.50
	National Institute For Pharm. Research And Development Abuja.	390,721,538.79	-			- 390,721,538.79
430	Nigeria Institute Of Medical Research Yaba	572,273,264.68	701,293,966.64	583,857,017.64	117,436,949.00	129,020,701.96
431	Institute Of Public Analyst Of Nigeria	106,053,930.30	652,869,942.47	586,155,477.47	66,714,465.00	546,816,012.17
432	Medical Lab. Science Council Of Nigeria, Yaba.	286,526,367.42	120,214,119.89	95,115,204.89	25,098,915.00	- 166,312,247.53
433	Federal School Of Occupational Theraphy Yaba.	255,283,718.46	331,779,858.70	313,184,984.70	18,594,874.00	76,496,140.24
434	Noma Children Hospital , Sokoto.	287,661,190.50	280,682,081.28	265,842,314.28	14,839,767.00	- 6,979,109.22
435	Institute Of Chartered Chemist Of Nigeria	118,757,900.64	24,135,536.00		24,135,536.00	- 94,622,364.64
436	Institute Of Forensic Laboratory-Oshodi	24,261,684.00	135,780,783.84	120,941,016.84	14,839,767.00	111,519,099.84
437	Dental Therapists Registration Board	76,468,313.50	224,236,827.68	198,067,038.68	26,169,789.00	147,768,514.18
438	National Ear Care Centre	718,303,943.69	87,452,846.95	84,180,317.95	3,272,529.00	- 630,851,096.74
439	Onch. Bauchi Zone	743,970,842.50	799,740,646.01	742,348,402.01	57,392,244.00	55,769,803.51
440	Oncho.Enugu Zone	1,670,401.50	1,670,403.00		1,670,403.00	1.50
441	Oncho.Ibadan	1,670,401.50	1,670,403.00		1,670,403.00	1.50
442	Oncho.Kaduna	1,670,401.50	1,670,403.00		1,670,403.00	1.50
443	Federal School Of Medical Laboratory, Jos	243,436,955.93	1,670,403.00		1,670,403.00	- 241,766,552.93
444	Mda Grants Frommin. Of Health	-	61,980,807.00	-	61,980,807.00	61,980,807.00
	Total: Federal Min. Of Health	**164,663,157,047.37**	**196,699,671,263.95**	**190,547,407,646.55**	**6,152,263,617.40**	**31,974,533,409.58**
	FEDERAL MINISTRY OF ENVIRONMENT					
445	NATIONAL PARK HEADQUARTERS	234,614,564.06	233,032,813.28	142,697,403.81	90,335,409.47	- 1,581,750.78
446	KAINJI NATIONAL PARK	286,029,650.60	418,124,205.19	342,889,081.23	75,235,123.96	132,094,554.59
447	OYO NATIONAL PARK	585,723,397.65	319,043,525.25	243,239,133.94	75,804,391.30	- 266,679,872.40
448	CHAD BASIN NATIONAL PARK	198,182,595.62	280,896,540.16	202,953,023.51	77,943,516.65	82,713,944.54
449	GASHAKA GUMTI NATIONAL PARK	237,608,996.27	329,628,393.83	249,350,902.29	80,277,491.54	92,019,397.56
450	CROSS RIVER NATIONAL PARK	293,070,417.05	427,869,960.05	337,685,668.20	90,184,291.85	134,799,543.00
451	KAMUKU NATIONAL PARK	157,523,403.82	218,705,379.91	142,531,836.36	76,173,543.55	61,181,976.09
452	OKUMU NATIONAL PARK	152,991,316.76	213,866,763.06	136,862,654.49	77,004,108.56	60,875,446.30
453	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	418,162,059.08	473,467,268.85	348,377,872.85	125,089,396.00	55,305,209.77
454	FEDERAL COLLEGE OF FORESTRY - IBADAN	703,008,320.41	812,845,377.71	691,884,225.71	120,961,152.00	109,837,057.30
455	FEDERAL COLLEGE OF FORESTRY - JOS	546,327,961.18	620,983,837.87	470,270,646.87	150,713,191.00	74,655,876.69
456	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,535,879,218.72	1,768,442,034.30	1,468,773,710.30	299,668,324.00	232,562,815.58
457	FORESTRY MECHANISATION COLLEGE AFAKA	448,445,580.41	514,094,807.49	413,536,783.49	100,558,024.00	65,649,227.08
458	MDA GRANTS FROM MIN. OF ENVIRONMENMENT	5,050,000.00	-			- 5,050,000.00
	TOTAL: FEDERAL MINISTRY OF ENVIRONMENT	**5,802,617,481.63**	**6,631,000,906.95**	**5,191,052,943.06**	**1,439,947,963.89**	**828,383,425.32**
	PRESIDENCY- NATIONAL SPORTS COMMISSION		-			
459	NIGERIA FOOTBALL ASSOCIATION	1,853,568,503.22	1,901,806,353.34	94,656,682.34	1,807,149,671.00	48,237,850.12
460	NIGERIA INSTITUTE FOR SPORT (NIS)	263,716,780.39	443,914,260.16	300,665,938.16	143,248,322.00	180,197,479.77
461	MDA GRANTS FROM SPORTS COMMSSION	-	-			-
	TOTAL NATIONAL SPORTS COMMISSION	**2,117,285,283.61**	**2,345,720,613.50**	**395,322,620.50**	**1,950,397,993.00**	**228,435,329.89**
	NATIONAL SECURITY ADVISER		-			
462	NATIONAL SECURITY ADVISER (PRESIDENTIAL AIR FLEET)	4,043,314,336.00	5,565,592,761.51	22,003,447.51	5,543,589,314.00	1,522,278,425.51
463	DIRECTORATE OF STATE SECURITY	27,210,781,668.52	29,560,470,450.04	25,056,593,242.04	4,503,877,208.00	2,349,688,781.52

464	OFFICE OF NATIONAL SECURITY ADVISER	3,399,545,133.68	3,426,199,385.03	284,235,351.03	3,141,964,034.00	26,654,251.35
465	NATIONAL SECURITY ADVISER (INTELLIGENCE COMMUNITY)	25,471,487,514.75	26,960,427,907.88	24,353,136,947.88	2,607,290,960.00	1,488,940,393.13
	TOTAL:NATIONAL SECURITY ADVISER	**60,125,128,652.95**	**65,512,690,504.46**	**49,715,968,988.46**	**15,796,721,516.00**	**5,387,561,851.51**
	GRAND TOTAL	**658,353,870,334.88**	**767,319,790,654.74**	**705,839,403,755.89**	**61,498,728,129.01**	**108,923,395,912.60**

As approved in the Annual appropriation Act, Agencies are funded for Personnel cost and Overhead on a monthly basis. The Act setting up these Agencies require them to prepare Annual Financial Statements that are audited by External Auditors appointed from the list approved by the Auditor-General for the Federation. As of now these Agencies do not submit monthly Transcript of Accounts to the Treasury for consolidation. As such funds provided for Personnel Cost and Overhead as classified as Grants and Subventions in the Annual Financial Statements of the Federal Government. However efforts are being made to ensure all the Agencies submit monthly reports to the Treasury for consolidation as required by the International Public Sector Accounting Standards (IPSAS).

NOTE 9

SCHEDULE OF TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS (ACCORDING TO SUPERVISING MDAS) IN 2013.

S/N	MINISTRY/DEPARTMENT	ACTUAL AMOUNT OF FUNDING	BUDGETED AMOUNT	ACTUAL FUNDING ON BUDGET	REMARKS
		N	N	%	
1	Presidency	10,524,935,120.05	12,500,000,000.00	84.20	
2	Office Of The Secretary To The Government Of The Federation (SGF)	16,985,078,756.60	23,871,580,330.00	71.15	
3	Youth Development	3,930,723,007.80	5,949,500,000.00	66.07	
4	Police Affairs	14,896,920,617.39	4,200,000,000.00	354.69	
5	Police Formation And Commands	8,013,948,530.87	10,249,999,999.60	78.18	
6	Women Affairs	1,998,400,814.06	3,300,000,000.00	60.56	
7	Agriculture & Rural Development	24,909,327,595.09	48,730,000,000.00	51.12	
8	Water Resources	30,018,286,270.17	39,876,340,811.57	75.28	
9	Auditor-General For The Federation	274,058,756.81	647,620,000.00	42.32	
10	Independent Corrupt Practices And Other Related Offences Commission	90,425,781.53	160,000,000.00	56.52	
11	Defence/Mod/Army/Air Force/Navy	39,798,589,879.78	51,799,999,999.64	76.83	
12	Education	34,049,550,059.17	60,140,591,038.44	56.62	
13	Federal Capital Territory Administration	32,954,479,161.27	55,000,000,000.00	59.92	
14	Foreign Affairs	20,755,487,516.15	23,706,602,870.00	87.55	
15	Finance	3,269,392,944.44	3,273,615,980.00	99.87	
16	Health	33,359,500,814.80	55,753,395,375.12	59.83	
17	Trade And Investment	2,299,508,105.32	3,221,567,007.04	71.38	
18	Information	3,646,774,182.57	5,422,292,294.30	67.26	
19	Communication Technology	6,159,290,887.87	3,935,000,000.00	156.53	
20	Interior	5,842,670,918.19	9,456,540,678.95	61.78	
21	Office Of The Head Of Service Of The Federation	3,080,664,716.22	5,613,000,000.04	54.88	
22	Justice	1,045,225,583.65	1,510,801,960.51	69.18	
23	Labour And Productivity	1,316,571,079.54	1,863,000,000.00	70.67	
24	Power	39,554,121,007.66	70,000,000,000.00	56.51	
25	Science And Technology	7,834,033,126.46	8,715,780,000.00	89.88	
26	Transport	19,938,710,474.40	44,353,673,724.00	44.95	
27	Petroleum Resources	2,534,287,001.45	8,500,000,000.00	29.82	
28	Works	73,017,174,665.36	151,250,000,000.00	48.28	
29	Lands & Housing	11,366,511,480.00	19,150,000,000.00	59.36	
30	Mines & Steel Development	1,932,839,781.12	3,000,000,000.00	64.43	
31	Aviation	28,467,859,131.64	47,000,000,000.00	60.57	
32	National Salaries, Incomes & Wages Commission	139,190,362.00	250,000,000.00	55.68	
33	Environment	3,164,644,215.32	9,869,403,054.72	32.07	
34	Culture & Noa	2,134,844,739.19	4,000,000,000.00	53.37	
35	National Planning Commission	2,547,203,980.22	2,800,000,000.00	90.97	
36	National Sports Commission	2,917,873,584.00	1,963,000,000.00	148.64	
37	Office Of The National Security Adviser	40,102,385,807.38	50,000,000,000.09	80.20	
38	Niger-Delta	30,266,407,855.87	61,000,000,000.18	49.62	
39	Special Duties	383,877,734.00	200,000,000.00	191.94	
40	Fiscal Responsibility Commission	31,372,842.00	70,000,000.00	44.82	
41	Infrastructural Concession Regulatory Commission	33,305,297.82	60,000,000.00	55.51	
42	National Population Commission	825,538,948.69	1,500,000,000.00	55.04	
43	Code Of Conduct Bureau	891,829,910.20	1,500,000,096.00	59.46	
44	Code Of Conduct Tribunal	44,540,915.00	80,000,000.00	55.68	
45	Public Complaints Commission	1,293,229,225.87	550,000,000.00	235.13	
46	Revenue Mobilisation Allocation & Fiscal Commission	1,554,797,333.17	1,650,000,000.00	94.23	
47	Federal Civil Service Commission	228,616,251.75	380,000,000.00	60.16	
48	Police Service Commission	830,880,227.54	1,470,000,000.00	56.52	
49	Federal Character Commission	48,031,712.00	70,000,000.00	68.62	

50	Federal Inland Revenue Service				No Report from FIRS
51	Capital Supplementation Incl. Special Intervention Projects	278,347,775,061.94	621,210,694,780.00	44.81	
52	National Assembly	16,619,424,284.00	16,619,424,284.00	100.00	
53	National Judicial Council & All Federal Courts	19,391,455,295.52	19,391,455,295.52	100.00	
54	Nigeria Customs Service	35,004,694,849.27	35,004,694,849.27	100.00	
55	Universal Basic Education Commission	2,966,620,782.00	9,404,110,216.07	31.55	
56	Independent National Electoral Commission	4,216,431,784.53	4,216,431,784.53	100.00	
57	Niger Delta Development Commission	61,347,000,000.00	70,000,000.00	87,638.57	
58	National Human Rights Commission	263,159,480.00	263,159,480.00	100.00	
	Total	**989,460,480,246.71**	**1,625,743,275,909.59**	**60.86**	

The Provisions of the Second Schedule of the Finance (Control and Management) Act 1990 requires the Accountant-General of the Federation to maintain the Development Fund. The Fund is to be used to finance Capital Expenditures of Government of the Federation. The Receipts into the Fund includes Transfers from the Consolidated Revenue Fund (CRF) Account. In the year 2013, the above funds were transfers made for the purpose of Capital Development.

	Breakdown Of Capital Expenditure Budget		**N**
1	Executive		1,540,774,000,000.20
2	National Assembly		16,619,424,284.00
3	National Judicial Council & All Federal Courts		19,391,455,295.52
4	Nigeria Customs Service		35,004,694,849.27
5	Universal Basic Education Commission		9,404,110,216.07
6	Independent National Electoral Commission		4,216,431,784.53
7	Niger Delta Development Commission		70,000,000.00
8	National Human Rights Commission		263,159,480.00
	Total		**1,625,743,275,909.59**

NOTE 10

DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AID AND GRANTS

FOR THE PERIOD ENDED 31ST DECEMBER, 2013.

A

AID & GRANTS:

THE TREASURY COULD NOT OBTAIN DATA ON AID & GRANTS FROM MDAS IN THE YEAR 2013. HOWEVER EFFORTS HAD BEEN MADE THROUGH THE NATIONAL PLANNING COMMISSION TO ENSURE THAT THE INFORMATION IS OBTAINED IN SUBSEQUENT YEARS.

NOTE 11

DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2013

ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N	N	N		N		%	N
	A=ADMINSTRATIVE SECTOR:									
6,270,897,707.54	STATE HOUSE		19,131,800,017.85	19,131,800,017.85	-	5,418,896,030.00	5,418,896,030.00		353.06	
330,782,860.58	NATIONAL BOUNDARY COMMISSION		238,746,646.75	238,746,646.75	-	508,358,320.00	508,358,320.00		46.96	
105,727,091.00	BORDERS COMMUNITIES DEVELOPMENT AGENCY		160,902,361.41	160,902,361.41	-	363,447,451.00	363,447,451.00		44.27	
	BUREAU OF PUBLIC ENTERPRISES (BPE)		753,698,811.89	753,698,811.89	-	1,831,866,964.00	1,831,866,964.00		41.14	
	NATIONAL EMERGENCY MANAGEMENT AGENCY		573,250,191.56	573,250,191.56	-	539,384,060.00	539,384,060.00		106.28	
132,532,939.87	BUREAU OF PUBLIC PROCUREMENT		139,500,251.00	139,500,251.00	-	180,520,562.00	180,520,562.00		77.28	
27,457,343.43	MINISTRY OF SPECIAL DUTIES		99,388,622.32	99,388,622.32	-	200,000,000.00	200,000,000.00		49.69	
4,295,036,194.82	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)		9,963,873,772.76	9,963,873,772.76	-	10,215,151,199.00	10,215,151,199.00		97.54	
0.00	FEDERAL ROAD SAFETY COMMISSION		1,018,528,928.85	1,018,528,928.85	-	1,400,000,000.00	1,400,000,000.00		72.75	
149,466,252.68	NATIONAL COMMISSION FOR REFUGEES		110,151,836.40	110,151,836.40	-	266,000,000.00	266,000,000.00		41.41	
128,188,062.02	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		266,472,214.75	226,162,614.75	40,309,600.00	700,000,000.00	700,000,000.00		38.07	
29,405,672.00	CODE OF CONDUCT TRIBUNAL		52,140,915.00	52,140,915.00	-	80,000,000.00	80,000,000.00		65.18	
88,079,264.72	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION		27,589,658.72	27,589,658.72	-	60,000,000.00	60,000,000.00		45.98	
113,359,975.31	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)		63,619,801.60	63,619,801.60	-	158,000,000.00	158,000,000.00		40.27	
772,188,769.35	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)		1,433,880,030.94	1,433,880,030.94	-	5,546,442,827.00	5,546,442,827.00		25.85	
171,626,416.29	NATIONAL HAJ COMMISSION OF NIGERIA		74,739,443.00	74,739,443.00	-	200,000,000.00	200,000,000.00		37.37	
114,588,697.83	NIGERIA CHRISTIAN PILGRIM COMMISSION		97,013,690.28	97,013,690.28	-	277,000,000.00	277,000,000.00		35.02	
	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT		62,468,678.41	62,468,678.41	-	60,500,000.00	60,500,000.00		103.25	
	SERVICOM		25,313,395.00	25,313,395.00	-	90,000,000.00	90,000,000.00		28.13	
5,510,691,810.98	NATIONAL ASSEMBLY- MANAGEMENT		3,639,817,443.13	3,639,817,443.13	-	3,640,000,000.00	3,640,000,000.00		99.99	
4,808,833,678.12	NASS- SENATE		4,249,982,333.72	4,249,982,333.72	-	4,250,000,000.00	4,250,000,000.00		100.00	
9,615,279,975.44	NASS- HOUSE OF REPRESENTATIVES		3,457,472,504.70	3,457,472,504.70	-	3,460,000,000.00	3,460,000,000.00		99.93	
562,706,093.36	NATIONAL ASSEMBLY SERVICE COMMISSION		436,684,130.11	436,684,130.11	-	340,050,000.00	340,050,000.00		128.42	
436,787,000.00	LEGISLATIVE AIDES		300,000,000.00	300,000,000.00	-	300,000,000.00	300,000,000.00		100.00	
1,229,957,761.03	NASS- GENERAL SERVICES OFFICE		1,029,717,624.15	1,029,717,624.15	-	1,030,000,000.00	1,030,000,000.00		99.97	
917,865,636.21	SECRETARY TO GOVERNMENT OF THE FEDERATION		525,830,973.29	525,830,973.29	-	4,512,000,000.00	4,512,000,000.00		11.65	
13,831,381,029.97	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)		4,216,992,057.61	4,216,992,057.61	-	2,902,547,929.00	2,902,547,929.00		145.29	
0.00	DEFENCE HEADQUARTERS(DHQ)		578,716,000.00	578,716,000.00	-	1,322,060,000.00	1,322,060,000.00		43.77	
4,779,360,820.00	NIGERIAN ARMY		5,011,891,723.00	5,011,891,723.00	-	8,763,468,000.00	8,763,468,000.00		57.19	
10,626,103,567.91	NIGERIAN NAVY		10,800,556,301.97	10,800,556,301.97	-	15,035,919,069.50	15,035,919,069.50		71.83	
4,187,655,706.00	NIGERIAN AIRFORCE		9,207,249,087.30	9,207,249,087.30	-	14,235,430,050.00	14,235,430,050.00		64.68	
3,711,373,062.51	NIGERIA DEFENCE ACADEMY		1,550,612,087.00	1,515,228,812.00	35,383,275.00	3,272,650,000.70	3,272,650,000.70		47.38	
3,749,443,750.00	NIGERIAN DEFENCE COLLEGE		3,398,618,369.00	3,390,349,443.59	8,268,925.41	5,303,787,375.00	5,303,787,375.00		64.08	
356,297,201.00	COMMAND AND STAFF COLLEGE, JAJI		730,878,030.00	730,878,030.00	-	438,000,000.00	438,000,000.00		166.87	

ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N	N	N		N		%	N
157,320,497.73	NIG. ARMED FORCES RESETTLEMENT CENTRE		118,630,552.00	118,630,552.00	-	263,260,000.00	263,260,000.00		45.06	
0.00	DEFENCE INTELLEGENCE SCHOOL		31,090,674.00	31,090,674.00	-	31,090,675.00	31,090,675.00		100.00	
3,949,798,883.00	DEFENCE INTELLEGENCE AGENCY		2,068,121,640.00	2,068,121,640.00	-	6,133,720,000.00	6,133,720,000.00		33.72	
1,210,709,584.18	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.		433,578,076.53	433,578,076.53	-	3,894,466,400.44	3,894,466,400.44		11.13	
1,826,895,058.90	DEFENCE MISSIONS		2,836,658,181.75	2,836,658,181.75	-	664,080,500.00	664,080,500.00		427.16	
31,771,400.00	DIRECTORATE OF MILITARY PENSION		52,451,600.00	52,451,600.00	-	52,520,000.00	52,520,000.00		99.87	
146,986,765.63	FEDERAL MINISTRY OF FOREIGN AFFAIRS		1,329,414,056.97	1,329,414,056.97	-	16,496,496,120.00	16,496,496,120.00		8.06	
16,286,211,147.00	OVERSEAS MISSION		129,682,012.00	129,682,012.00	-	7,436,202,350.00	7,436,202,350.00		1.74	
	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION		15,695,022.00	15,695,022.00	-	38,030,400.00	38,030,400.00		41.27	
1,005,419,186.50	FEDERAL MINISTRY OF INFORMATION -HQTRS		645,028,108.48	555,473,402.47	89,554,706.01	2,246,000,000.00	2,246,000,000.00		28.72	
	NATIONAL FILM AND CENSORS BOARD		120,080,180.00	120,080,180.00	-	250,631,445.00	250,631,445.00		47.91	
	NEWS AGENCY OF NIGERIA		124,199,001.00	124,199,001.00	-	155,584,920.00	155,584,920.00		79.83	
	VOICE OF NIGERIA		461,232,515.24	461,232,515.24	-	1,330,000,000.00	1,330,000,000.00		34.68	
960,973,717.30	FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY		1,169,227,222.64	1,169,227,222.64	-	2,593,823,666.00	2,593,823,666.00		45.08	
612,737,642.59	MINISTRY OF INTERIOR		280,681,955.38	280,681,955.38	-	860,634,431.53	860,634,431.53		32.61	
1,809,037,134.51	NIGERIAN PRISONS SERVICE(NPS)		2,453,478,083.67	2,453,478,083.67	-	4,441,552,056.00	4,441,552,056.00		55.24	
955,544,192.31	NIGERIAN IMMIGRATION SERVICE(NIS)		1,502,935,983.90	1,502,935,983.90	-	4,276,315,789.47	4,276,315,789.47		35.15	
220,380,431.80	NATIONAL SECURITY & CIVIL DEFENCE CORPS		927,722,531.12	927,722,531.12	-	1,612,456,180.74	1,612,456,180.74		57.53	
17,693,185.00	IMMIGRATION, PRISONS & NSCDC BOARD		24,901,877.00	24,901,877.00	-	36,108,537.00	36,108,537.00		68.96	
0.00	CUSTOMS, IMMIGRATION & PRISONS PENSION OFFICE		19,999,999.00	19,999,999.00	-	20,000,000.00	20,000,000.00		100.00	
429,488,280.68	FEDERAL FIRE SERVICE		329,305,755.03	329,305,755.03	-	839,473,684.21	839,473,684.21		39.23	
1,628,350,715.23	POLICE SERVICE COMMISSION		835,536,751.02	835,536,751.02	-	1,470,000,000.00	1,470,000,000.00		56.84	
17,489,975.86	POLICE PENSION BOARD		21,208,117.51	21,208,117.51	-	36,000,000.00	36,000,000.00		58.91	
7,035,558,742.85	POLICE FORMATION AND COMMAND		8,055,657,504.30	8,055,657,504.30	-	16,139,999,999.60	16,139,999,999.60		49.91	
1,390,483,201.92	MINISTRY OF POLICE AFFAIRS		1,483,878,053.00	1,483,878,053.00	-	2,898,000,000.00	2,898,000,000.00		51.20	
2,521,270,012.33	OFFICE OF HEAD OF SERVICE OF THE FEDERATION		1,747,811,206.64	1,747,811,206.64	-	2,596,275,000.00	2,596,275,000.00		67.32	
285,318,013.24	FEDERAL STAFF HOUSING LOAN BOARD		112,531,154.58	61,002,664.50	51,528,490.08	1,000,000,000.00	1,000,000,000.00		11.25	
316,220,009.21	PUBLIC SERVICE INSTITUTE		360,078,306.86	293,693,516.66	66,384,790.20	579,000,000.00	579,000,000.00		62.19	
268,484,835.93	OFFICE OF THE AUDITOR-GENERAL OF FED.		274,058,757.61	274,058,757.61	-	647,620,000.00	647,620,000.00		42.32	
268,065,530.24	PUBLIC COMPLIANTS COMMISSION		1,293,575,403.19	1,293,575,403.19	-	-			#DIV/0!	
189,138,311.99	FEDERAL CIVIL SERVICE COMMISSION		272,760,268.25	272,760,268.25	-	380,000,000.00	380,000,000.00		71.78	
4,804,277,251.55	INDEPENDENT NATION ELECTORAL COMMISSION		4,187,445,628.13	4,187,445,628.13	-	4,216,431,784.53	4,216,431,784.53		99.31	
28,462,911.79	FEDERAL CHARACTER COMMISSION		48,078,870.00	48,078,870.00	-	70,000,000.00	70,000,000.00		68.68	
				-	-					
71,313,014,716.93	PARASTATALS & AGENCIES UNDER ADMINISTRATIVE SECTOR	12	58,573,630,749.44	58,573,630,749.44	-	82,631,036,663.43	82,631,036,663.43		70.89	
196,782,681,404.71	***Sub-Total A= Administrative sector***		**175,768,463,731.71**	**175,477,033,945.01**	**291,429,786.70**	**263,238,290,440.15**	**263,238,290,440.15**	-	66.77	

ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
₦			₦	₦	₦		₦		%	₦
	ECONOMIC SECTOR:									
23,510,021,659.30	FEDERAL MINISTRY OF AGRICULTURE		19,795,163,428.05	19,795,163,428.05	-	39,535,397,738.26	39,535,397,738.26		50.07	
272,841,217.23	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA		230,796,304.70	230,796,304.70	-	490,000,000.00	490,000,000.00		47.10	
232,381,549.22	NATIONAL AGRICULTURAL SEEDS COUNCIL		233,892,147.35	233,892,147.35	-	517,000,000.00	517,000,000.00		45.24	
0.00	NIGERIA AGRICULTURAL QURANTINE SERVICE		39,290,651.00	39,290,651.00	-	275,000,000.00	275,000,000.00		14.29	
16,056,139,194.75	FEDERAL MINISTRY OF WATER RESOURCES		10,650,161,449.66	10,650,161,449.66	-	28,714,910,814.69	28,714,910,814.69		37.09	
42,505,728.54	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.		62,828,743.00	62,828,743.00	-	167,000,000.00	167,000,000.00		37.62	
116,404,283.43	NIGERIA HYDROLOGICAL SERVICE AGENCY		177,583,630.85	177,583,630.85	-	417,000,000.00	417,000,000.00		42.59	
917,691,538.09	FEDERAL MINISTRY OF FINANCE		1,595,850,765.99	1,595,850,765.99	-	2,707,168,041.10	2,707,168,041.10		58.95	
25,629,044.19	DEBT MANAGEMENT OFFICE		19,741,770.00	19,741,770.00	-	224,078,194.00	224,078,194.00		8.81	
47,845,518.61	BUDGET OFFICE OF THE FEDERATION		141,617,034.94	34,638,720.00	106,978,314.94	778,324,099.00	778,324,099.00		18.20	
0.00	INVESTMENT AND SECURITIES TRIBUNAL		22,393,343.00	22,393,343.00	-	249,880,241.86	249,880,241.86		8.96	
440,025,536.55	OFFICE OF THE ACCOUNTANT-GENERAL OF FED		786,182,942.10	786,182,942.10	-	1,228,185,869.36	1,228,185,869.36		64.01	
12,642,818,918.16	NIGERIA CUSTOM SERVICE		14,544,826,127.14	14,544,826,127.14	-	35,004,694,849.27	35,004,694,849.27		41.55	
175,135,368.30	FEDERAL MINISTRY OF TRADE & INVESTMENTS		711,485,668.28	647,906,266.24	63,579,402.04	1,677,019,461.00	1,677,019,461.00		42.43	
46,377,985.56	TAFAWA BALEWA SQUARE MANAGEMENT BOARD		17,302,445.63	17,302,445.63	-	38,666,053.00	38,666,053.00		44.75	
151,997,750.70	MIN. OF EMP, LABOUR AND PRODUCTIVITY		186,920,018.57	186,920,018.57	-	435,000,000.00	435,000,000.00		42.97	
35,230,732.46	INDUSTRIAL ARBITRATION PANEL		39,484,846.99	39,115,491.16	369,355.83	100,000,000.00	100,000,000.00		39.48	
	NATIONAL DIRECTORATE OF EMPOLYMENT		817,571,080.57	817,571,080.57	-	3,829,866,666.67	3,829,866,666.67		21.35	
261,558,555.92	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		52,280,172.42	52,280,172.42	-	236,950,182.00	236,950,182.00		22.06	
67,056,137.26	NATURAL MEDICINE DEV. AGENCY		1,162,118.95	1,162,118.95	-	112,387,108.00	112,387,108.00		1.03	
47,637,599.84	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)		286,261,836.73	286,261,836.73	-	944,324,115.00	944,324,115.00		30.31	
1,679,009,694.86	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA		1,162,396,756.00	1,162,396,756.00	-	2,282,503,467.00	2,282,503,467.00		50.93	
217,652,762.75	NATIONAL BOARD FOR TECHNOLOGY INCUBATOR CENTRE-ABUJA		75,016,716.75	75,016,716.75	-	351,410,244.00	351,410,244.00		21.35	
	NIGERIA ATOMIC ENERGY COMMISSION		412,336,609.17	412,336,609.17	-	2,228,750,000.00	2,228,750,000.00		18.50	
	ENERGY COMMISSION OF NIGERIA		901,554,320.43	901,554,320.43	-	6,324,727,394.03	6,324,727,394.03		14.25	
	BIORESOURCE DEVELOMENT CENTER, ODI		437,934,316.89	-	437,934,316.89	437,934,316.89	-	437,934,316.89	100.00	
14,110,961,395.13	FEDERAL MINISTRY OF TRANSPORT		10,453,085,908.22	10,453,085,908.22	-	22,315,553,099.00	22,315,553,099.00		46.84	
	COUNCIL FOR THE REGULATION OF FREIGHT FORWORDING IN N		10,638,768.60	10,638,768.60		30,000,000.00	30,000,000.00		35.46	
33,325,283,949.68	MINISTRY OF AVIATION		25,753,866,227.21	25,753,866,227.21	-	42,220,121,478.00	42,220,121,478.00		61.00	
76,358,497,433.01	FEDERAL MINISTRY OF POWER		75,394,305,667.28	75,394,305,667.28	-	22,360,345,668.00	22,360,345,668.00		337.18	
1,862,379,871.27	FEDERAL MINISTRY OF PETROLEUM RESOURCES		1,719,202,753.07	1,719,202,753.07	-	3,160,000,000.00	3,160,000,000.00		54.41	
2,648,636,021.99	DEPARTMENT OF PETROLEUM RESOURCES (DPR)		1,800,398,682.61	1,800,398,682.61	-	3,870,000,000.00	3,870,000,000.00		46.52	
719,378,027.58	MINISTRY OF MINES AND STEEL		903,938,342.83	903,938,342.83	-	1,026,835,007.00	1,026,835,007.00		88.03	
88,409,922.31	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE		36,096,826.00	36,096,826.00	-	87,575,884.00	87,575,884.00		41.22	
1,280,042,810.37	NIGERIA GEOLOGICAL SURVEY AGENCY		564,132,161.85	564,132,161.85	-	1,122,651,673.00	1,122,651,673.00		50.25	
21,628,203.50	NIGERIA MINING CADASTRE OFFICE		4,502,232.50	9,908,150.00	(5,405,917.50)	81,037,942.00	81,037,942.00		5.56	
	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA		226,983,919.78	226,983,919.78	-	446,112,387.00	446,112,387.00		50.88	

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N			N	N	N		N		%	N
115,121,795,612.98	FEDERAL MINISTRY OF WORKS		72,473,268,466.05	72,473,268,466.05	-	141,487,997,912.04	141,487,997,912.04		51.22	
3,344,383,259.69	SURVEY-GENERAL OF THE FEDERATION		1,640,129,216.44	1,640,129,216.44	-	3,975,930,127.30	3,975,930,127.30		41.25	
10,856,992,744.58	FEDERAL ROADS MAINTENANCE AGENCY		7,829,951,860.10	7,829,951,860.10	-	21,663,871,960.66	21,663,871,960.66		36.14	
	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)		82,539,354.00	82,539,354.00	-	200,000,000.00	200,000,000.00		41.27	
	SURVEY COUNCIL OF NIGERIA		59,062,369.00	59,062,369.00	-	310,000,000.00	310,000,000.00		19.05	
209,145,720.28	FEDERAL MINISTRY OF CULTURE & TOURISM		569,797,042.00	569,797,042.00	-	1,769,516,996.00	1,769,516,996.00		32.20	
	NATIONAL GALLERY OF ART		157,080,263.00	157,080,263.00	-	667,193,560.00	667,193,560.00		23.54	
	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM		74,185,413.60	63,844,277.60	10,341,136.00	201,000,000.00	201,000,000.00		36.91	
317,265,577.81	NATIONAL PLANNING COMMISSION		1,161,095,657.33	1,076,274,555.33	84,821,102.00	1,400,000,000.00	1,400,000,000.00		82.94	
106,485,004.00	NATIONAL SALARIES, INCOMES AND WAGES COMM		139,190,348.00	83,614,365.00	55,575,983.00	250,000,000.00	250,000,000.00		55.68	
336,650,164.80	REVENUE MOB, ALLOCATION & FISCAL COMMISSION		1,547,615,378.33	1,252,594,416.08	295,020,962.25	1,890,000,000.00	1,890,000,000.00		81.88	
0.00	FISCAL RESPONSIBILITY COMMISSION		40,396,012.00	40,396,012.00	-	70,000,000.00	70,000,000.00		57.71	
67,711,989.08	NIG. INTEGRATION WATER RESOURCES MGT. COMM.		61,102,457.42	57,210,607.42	3,891,850.00	154,000,000.00	154,000,000.00		39.68	
27,769,106,991.58	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT		14,944,361,227.46	14,944,361,227.46	-	30,399,298,518.00	30,399,298,518.00		49.16	
343,166,817.27	NATIONAL BUREAU OF STASTICS		579,154,955.23	579,154,955.23	-	1,000,000,000.00	1,000,000,000.00		57.92	
105,681,104,019.99	CAPITAL SUPPLEMENTATION	11A	-	-	-	-			#DIV/0!	
103,554,501,581.00	PARASTATALS & AGENCIES UNDER ECONOMIC SECTOR	12	67,321,887,252.66	67,321,887,252.66	-	158,906,630,044.15	158,906,630,044.15		42.37	
539,010,842,970.33	***Sub-Total Economic Sector:***		**338,950,004,007.73**	**337,896,897,502.28**	**1,053,106,505.45**	**590,373,851,111.27**	**589,935,916,794.38**	**437,934,316.89**	57.41	
	LAW AND JUSTICE:									
6,731,699,997.06	NATIONAL JUDICIAL COUNCIL - ABUJA		3,216,417,613.25	3,066,428,348.25	149,989,265.00	665,500,000.00	665,500,000.00		483.31	
1,055,625,747.64	SUPREME COURT OF NIGERIA		2,561,960,346.71	2,561,960,346.71	-	2,562,000,000.00	2,562,000,000.00		100.00	
4,874,925,696.55	COURT OF APPEAL, ABUJA		3,933,365,688.40	3,933,365,688.40	-	3,934,000,000.00	3,934,000,000.00		99.98	
4,363,592,150.80	FEDERAL HIGH COURT-LAGOS		4,078,576,916.50	4,078,576,916.50	-	4,057,718,189.68	4,057,718,189.68		100.51	
3,012,781,438.83	FCT. HIGH COURT OF JUSTICE, ABUJA		2,083,172,512.05	2,083,172,512.05	-	2,208,448,279.00	2,208,448,279.00		94.33	
835,155,199.83	SHARIA COURT OF APPEAL, ABUJA		375,545,297.63	375,545,297.63	-	416,256,342.79	416,256,342.79		90.22	
803,038,700.45	CUSTOMARY COURT OF APPEAL, ABUJA		784,494,950.00	784,494,950.00	-	784,500,000.00	784,500,000.00		100.00	
2,611,850,639.65	NATIONAL INDUSTRIAL COURT		2,200,035,301.08	2,200,035,301.08	-	2,217,000,000.00	2,217,000,000.00		99.23	
1,517,231,263.73	NATIONAL JUDICIAL INSTITUTE - ABUJA		1,931,569,787.81	1,931,569,787.81	-	1,930,000,000.00	1,930,000,000.00		100.08	
-	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA		48,000,000.00	48,000,000.00	-	43,000,000.00	43,000,000.00		111.63	
70,055,000.00	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		260,995,809.50	260,995,809.50	-	320,000,000.00	320,000,000.00		81.56	
768,404,084.61	BODY OF BENCHERS, ABUJA		951,953,287.31	951,953,287.31	-	25,500,000.00	25,500,000.00		3,733.15	
	FEDERAL MINISTRY OF JUSTICE		101,454,379.62	101,454,379.62	-	227,532,484.05	227,532,484.05		44.59	
51,065,570.32	NAT.HUMAN RIGHTS COMMISSION		80,737,576.75	80,737,576.75	-	263,159,480.00	263,159,480.00		30.68	
86,185,892.50	CODE OF CONDUCT BUREAU		893,644,558.00	893,644,558.00	-	1,500,000,096.00	1,500,000,096.00		59.58	
301,111,702.50	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		8,234,577.13	8,234,577.13	-	160,000,000.00	160,000,000.00		5.15	
	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES		7,698,719.76	7,698,719.76	-	29,000,000.00	29,000,000.00		26.55	

ACTUAL PREVIOUS YEAR(2012)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	APPROVED VIREMENT BUDGET	PERFORMANCE ON TOTAL	REMARKS (CAPITAL BROUGHT FORWARD)
N			N	N	N		N		%	N
	NIGERIA LAW REFORM COMMISSIION		94,047,063.00	94,047,063.00	-	79,487,887.00	79,487,887.00		118.32	
	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS		42,804,393.00	42,804,393.00	-	79,487,886.50	79,487,886.50		53.85	
0.00	PARASTATALS & AGENCIES UNDER LAW & JUSTICE SECTOR	12	806,683,009.60	806,683,009.60	-	1,095,293,702.96	1,095,293,702.96		73.65	
27,082,723,084.47	***Sub-Total Law & Justice***		**24,461,391,787.10**	**24,311,402,522.10**	**149,989,265.00**	**22,597,884,347.98**	**22,597,884,347.98**	-	**108.25**	
	REGIONAL SECTOR									
33,372,542,221.00	MINISTRY FOR FEDERAL CAPITAL TERRITORY		32,038,619,197.29	32,038,619,197.29	-	57,000,000,000.00	57,000,000,000.00		56.21	
41,985,227,119.53	NIGER DELTA AFFAIRS		40,903,135,239.81	40,903,135,239.81	-	61,362,222,221.75	61,362,222,221.75		66.66	
38,736,768,000.00	NIGER DELTA DEVELOPMENT COMMISSION	28	61,347,000,000.00	61,347,000,000.00		70,000,000.00	70,000,000.00		87,638.57	
0.00			-			-				
114,094,537,340.53	***Sub-Total Regional Development***		**134,288,754,437.10**	**134,288,754,437.10**	-	**118,432,222,221.75**	**118,432,222,221.75**	-	113.39	
	SOCIAL SECTOR									
4,086,551,300.05	MINSTRY OF YOUTH DEVELOPMENT		3,167,298,206.74	3,167,298,206.74	-	6,915,000,000.00	6,915,000,000.00		45.80	
0.00	CITIZENSHIP & LEADERSHIP TRAINING CENTRE		264,346,833.73	212,520,803.73	51,826,030.00	361,000,000.00	361,000,000.00		73.23	
	NATIONAL YOUTH SERVICE CORPS (NYSC)		305,236,164.86	305,236,164.86	-	584,500,000.00	584,500,000.00		52.22	
1,023,728,018.90	FEDERAL MINISTRY OF WOMEN AFFAIRS		1,606,222,304.26	1,606,222,304.26	-	3,244,896,173.00	3,244,896,173.00		49.50	
448,101,314.88	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		198,546,176.21	132,587,695.87	65,958,480.34	646,103,827.00	646,103,827.00		30.73	
4,372,151,239.89	FEDERAL MINISTRY OF EDUCATION		5,935,662,680.94	5,935,662,680.94	-	10,310,693,872.93	10,310,693,872.93		57.57	
	UNIVERSAL BASIC EDUCATION COMMISSION		2,966,620,782.00	2,966,620,782.00	-	9,404,110,216.07	9,404,110,216.07		31.55	
	NATIONAL MATHEMATICAL CENTRE, SHEDA		118,066,850.29	118,066,850.29		310,458,193.00	310,458,193.00		38.03	
5,386,506,840.92	UNITY SCHOOLS		5,945,522,388.91	5,945,522,388.91	-	13,120,256,362.00	13,120,256,362.00		45.32	
3,905,734,254.80	FEDERAL MINISTRY OF HEALTH		3,898,609,883.41	3,843,059,130.41	55,550,753.00	7,191,050,298.34	7,191,050,298.34		54.21	
0.00	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		37,454,000.00	37,454,000.00	-	95,740,000.00	95,740,000.00		39.12	
206,443,935.78	NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI		142,628,906.95	142,628,906.95	-	318,190,780.00	318,190,780.00		44.82	
	NATIONAL AGENCY FOR FOOD AND GRUG ADMINISTRATION AND CONTROL		1,524,921,863.00	62,316,325.37	1,462,605,537.63	1,457,395,445.28	1,457,395,445.28		104.63	
	NATIONAL HOSPITAL		600,844,450.40	600,844,450.40	-	1,540,000,000.00	1,540,000,000.00		39.02	
	UNIVERSITY OF ABUJA TEACHING HOSPITAL		414,385,714.23	414,385,714.23	-	789,570,571.00	789,570,571.00		52.48	
	NATIONAL HEALTH INSURANCE SCHEME		1,574,099,372.00	1,574,099,372.00	-	3,814,179,081.00	3,814,179,081.00		41.27	
5,676,576,837.72	FEDERAL MINISTRY OF ENVIRONMENT		4,296,177,562.65	3,698,795,873.48	597,381,689.17	9,257,672,549.66	9,257,672,549.66		46.41	
957,015,556.55	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		626,847,405.81	626,847,405.81	-	1,603,165,291.35	1,603,165,291.35		39.10	
446,316,908.45	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		237,199,649.10	237,199,649.10	-	384,304,531.50	384,304,531.50		61.72	
	ENVIRONMENTAL HEALTH REGISTRATION OFFICERS COUNCILS OF NIGERIA		49,007,638.99	49,007,638.99	-	429,057,279.05	429,057,279.05		11.42	
983,843,479.41	NATIONAL SPORTS COMMISSION		1,009,952,764.40	1,009,952,764.40	-	1,900,000,000.00	1,900,000,000.00		53.16	
458,852,628.26	NATIONAL POPULATION COMMISSION		709,263,156.00	709,263,156.00	-	1,500,000,000.00	1,500,000,000.00		47.28	
63,117,316,830.00	TRANSFER TO UNIVERSAL BASIC EDUCATION	28	76,278,949,999.97	76,278,949,999.97	-	-			#DIV/0!	
0.00			-	-						
52,768,687,486.43	PARASTATALS & AGENCIES UNDER SOCIAL SECTOR	12	45,453,568,666.43	45,453,568,666.43	-	86,070,414,086.35	86,070,414,086.35		52.81	
143,837,826,632.05	***SUB-TOTAL SOCIAL SECTOR***		**157,361,433,421.28**	**155,128,110,931.14**	**2,233,322,490.14**	**161,247,758,557.53**	**161,247,758,557.53**	-	97.59	
1,020,808,611,432.09	TOTAL EXPENDITURE:		830,830,047,384.92	827,102,199,337.63	3,727,848,047.29	1,155,890,006,678.68	1,155,452,072,361.79	437,934,316.89	71.88	

The Second Schedule of the Finance (Control and Managment) Act 1990 requires the setting up of the Development Fund which is used to finance general capital expenditure. The Capital Expenditure is incurred by Ministries, Department and Agencies of Government. The expenditures are compared with the approved budget as approved by the National Assembly.

NOTE 12

DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	Description	Total Capital Expenditure	Final Budget	Initial/Original Budget	Performance On Total
		N	N	N	%
	Administration				
	Presidency:				
1	Office Of The National Security Adviser	38,499,078,158.38	22,000,000,000.00	22,000,000,000.00	175.00
2	Directorate Of State Security		13,250,000,000.09	13,250,000,000.09	0.00
3	National Intelligency Agency		12,750,000,000.00	12,750,000,000.00	0.00
4	Presidential Air Fleet	1,603,307,649.00	2,000,000,000.00	2,000,000,000.00	80.17
5	NIPSS. Kuru	360,564,536.74	146,876,613.00	146,876,613.00	245.49
6	Economic And Financial Crime Commission (EFCC)	3,803,929,324.14	3,112,900,000.00	3,112,900,000.00	122.20
7	Nigeria Extractive Industries Transparency Initiative(NEITI)	99,000,000.00	100,000,000.00	100,000,000.00	99.00
	Total: State House	**44,365,879,668.26**	**53,359,776,613.09**	**53,359,776,613.09**	**721.85**
	Secretary To The Government Of The Federation (SGF):		-		
8	Lagos Liaison Office	33,100,000.00	80,350,000.00	80,350,000.00	41.19
9	National Merit Award	139,167,942.00	189,000,000.00	189,000,000.00	73.63
10	Presidential Advisory Committee	5,191,640.00	12,600,000.00	12,600,000.00	41.20
11	National Lottery Trust Fund (Nltf)	58,997,398.99	143,680,330.00	143,680,330.00	41.06
12	National Action Committee Onn Aids (NACA)	1,851,250,382.47	1,835,000,000.00	1,835,000,000.00	100.89
14	National Pension Commission	287,547,569.52	700,000,000.00	700,000,000.00	41.08
15	Nat. Identity Management Commission	7,009,304,408.00	12,334,450,000.00	12,334,450,000.00	56.83
16	Presidential Technical Committee On Land Reforms	202,049,951.57	500,000,000.00	500,000,000.00	40.41
	Total: Secretary To The Government Of The Federation (SGF)	**9,586,609,292.55**	**15,795,080,330.00**	**15,795,080,330.00**	**436.29**
	National Assembly				
17	Nass Leg. Institute		3,599,374,284.00	3,599,374,284.00	0.00
	National Assembly		**3,599,374,284.00**	**3,599,374,284.00**	**0.00**
	Ministry Of Defence		-		
18	Defence Industries Corporation Of Nigeria (DICON)	744,128,101.99	1,700,000,000.00	1,700,000,000.00	43.77
	Total: Ministry Of Defence	**744,128,101.99**	**1,700,000,000.00**	**1,700,000,000.00**	**43.77**
	Ministry Of Foreign Affairs		-		
19	Foreign Service Academy (FSA)	11,330,000.00	40,000,000.00	40,000,000.00	28.33
20	Technical Aids Corps	10,211,777.06	40,000,000.00	40,000,000.00	25.53
21	Directorate Of Technical Coop. In Africa	10,678,383.30	25,874,650.00	25,874,650.00	41.27
22	Nigeria Institute Of International Affairs	52,601,668.00	135,344,950.00	135,344,950.00	38.86
	Total: Ministry Of Foreign Affairs	**84,821,828.36**	**241,219,600.00**	**241,219,600.00**	**35.16**
	Federal Ministry Of Information -Hqtrs				
23	Nigerian Television Authority	540,539,564.19	1,161,016,046.00	1,161,016,046.00	46.56
24	Federal Radio Corporation Of Nigeria	355,489,857.01	330,399,700.00	330,399,700.00	107.59
25	Nigerian Film Corporation	153,112,610.00	219,000,000.00	219,000,000.00	69.91
26	National Broadcasting Commission	150,279,531.82	194,524,277.30	194,524,277.30	77.25
27	Nigeria Press Council	15,466,917.96	91,335,906.00	91,335,906.00	16.93
28	National Film And Video Censor Board	123,238,710.00	-		#DIV/0!
29	Advertising Practitioners Of Nigeria	8,253,935.00	20,000,000.00	20,000,000.00	41.27
	Federal Ministry Of Information -Hqtrs	**1,346,381,125.98**	**2,016,275,929.30**	**2,016,275,929.30**	
	Ministry Of Police Affairs				
30	Police Academy Wudil	550,578,950.30	1,500,000,000.00	1,500,000,000.00	36.71
	Ministry Of Police Affairs	**550,578,950.30**	**1,500,000,000.00**	**1,500,000,000.00**	

	Federal Ministry Of Communication And Technology		-		
31	National Information Technology Development Agency (NITDA)	560,922,635.00	1,553,133,573.00	1,553,133,573.00	36.12
32	Nigerian Communication Satellite Limited (NIGCOMSAT)	953,499,136.00	1,341,176,334.00	1,341,176,334.00	71.09
	Federal Ministry Of Communication And Technology	**1,514,421,771.00**	**2,894,309,907.00**	**2,894,309,907.00**	
	Office Of The Head Of The Civil Service Of The Federation (OHCSF)				
33	Administrative Staff College Of Nigeria	374,119,371.00	761,000,000.31	761,000,000.31	49.16
34	Fed. Training Centre		749,999,999.73	749,999,999.73	
35	Bureau Of Public Service Reforms	6,690,640.00	14,000,000.00	14,000,000.00	47.79
	Total: Office Of The Head Of The Civil Service Of The Federation (OHCSF)	**380,810,011.00**	**1,525,000,000.04**	**1,525,000,000.04**	**24.97**
	Sub-Total Administrative Sector	58,573,630,749.44	82,631,036,663.43	82,631,036,663.43	70.89
	Economic				
36	Federal Ministry Of Agriculture				
37	Federal College Of Produce Inspection And Stored Products Technology, Kano	79,074,534.35	145,105,071.00	145,105,071.00	54.49
38	Agricultural Research And Management Institute (ARMTI) -Ilorin	210,153,446.24	417,500,000.00	417,500,000.00	50.34
39	National Centre For Agricultural Mechanization-Ilorin	155,206,793.76	312,000,000.00	312,000,000.00	49.75
40	National Cereals Research Institute-Badegi	199,569,407.53	423,000,000.00	423,000,000.00	47.18
41	National Veternary Research Institute-Vom	252,468,450.74	573,397,187.00	573,397,187.00	44.03
42	National Root Crops Research Institute -Umudike	342,744,388.40	823,950,000.00	823,950,000.00	41.60
43	National Institute For Oil Palm Research (Nifor)-Benin	132,321,507.29	335,000,000.00	335,000,000.00	39.50
44	Institute Of Agricultural Research -Zaria	184,676,562.12	448,161,489.74	448,161,489.74	41.21
45	National Animal Product Research Institute -Zaria	221,204,404.05	543,602,330.00	543,602,330.00	40.69
46	National Horticultural Research Institute -Ibadan	82,582,837.56	200,370,000.00	200,370,000.00	41.22
47	Lake Chad Research Institute - Maiduguri	160,154,183.68	412,875,867.52	412,875,867.52	38.79
48	Nigeria Institute Of Oceangraphy And Marine Research (NIOMR) - Lagos	408,927,625.61	933,714,641.00	933,714,641.00	43.80
49	Cocoa Research Institute -Ibadan	528,179,313.00	765,000,000.00	765,000,000.00	69.04
50	Institute Of Agricultural Research And Training - Ibadan	117,099,526.45	306,807,640.00	306,807,640.00	38.17
51	Rubber Research Institute- Benin	38,329,519.00	92,875,745.00	92,875,745.00	41.27
52	National Institute Of Freshwater Fish-New Bussa	89,689,567.64	226,600,000.00	226,600,000.00	39.58
53	National Agric Extension Research Liaison Services-Zaria	168,570,402.00	338,749,915.00	338,749,915.00	49.76
54	Veterinary Council Of Nigeria	18,156,352.37	50,000,000.00	50,000,000.00	36.31
55	Federal College Of Animal Health And Production Tech-Ibadan	93,669,398.36	135,000,000.00	135,000,000.00	69.38
56	Federal College Of Agriculture -Akure	37,620,395.75	95,000,000.00	95,000,000.00	39.60
57	Federal College Of Agriculture Moore Plantation - Ibadan	77,900,835.08	203,000,000.00	203,000,000.00	38.37
58	Federal College Of Agriculture -Isiagu	50,761,702.00	123,000,000.00	123,000,000.00	41.27
59	Federal College Of Fresh Water Fisheries Technology- New Bussa	49,514,277.54	120,000,000.00	120,000,000.00	41.26
60	Federal College Of Animal Health And Production Technology-Vom	37,572,727.08	91,159,727.00	91,159,727.00	41.22
61	College Of Veterinary And Medical Laboratory Technology -Vom	42,436,040.92	102,877,427.00	102,877,427.00	41.25
62	Federal College Of Fresh Water Fisheries -Baga	98,905,542.78	240,486,502.00	240,486,502.00	41.13
63	Federal College Of Fisheries And Marine Technology-Lagos	166,631,711.00	381,728,741.00	381,728,741.00	43.65
64	Federal Cooperative College- Ibadan	9,900,912.00	25,108,000.00	25,108,000.00	39.43

65	Federal Cooperative College- Kaduna	19,896,520.61	48,403,000.00	48,403,000.00	41.11
66	Federal Cooperative College- Oji River	19,896,524.00	15,341,999.00	15,341,999.00	129.69
67	Federal College Of Land Resources Technology - Owerri	38,164,031.00	115,310,403.00	115,310,403.00	33.10
68	Federal College Of Land Resources Technology - Kuru Jos	16,887,275.88	21,601,380.00	21,601,380.00	78.18
69	Federal College Of Horticulture. - Dadin -Kowa . Gombe	124,761,351.00	300,240,867.00	300,240,867.00	41.55
70	National Agricultural Insurance Corporation (NAIC)	95,962,793.78	264,069,370.00	264,069,370.00	36.34
71	Nigeria Animal Institute	70,135,611.93	170,000,000.00	170,000,000.00	41.26
72	Nigeria Stored Products Research, Ilorin.	129,907,624.48	275,900,000.00	275,900,000.00	47.09
	Total: Federal Ministry Of Agriculture	**4,569,634,096.98**	**10,076,937,302.26**	**10,076,937,302.26**	**45.35**
	Federal Ministry Of Trade & Investments				
73	Standard Organisation Of Nigeria	47,117,452.00	81,352,302.00	81,352,302.00	57.92
74	Centre For Automotive Design And Development	1,115,400.00	1,296,602.00	1,296,602.00	86.02
75	Industrial Training Fund	20,500,000.00	77,930,220.00	77,930,220.00	26.31
76	Nigerian Export Promotion Council	11,909,939.00	30,072,838.00	30,072,838.00	39.60
77	Financial Reporting Council Of Nigeria	4,820,000.00	15,000,000.00	15,000,000.00	32.13
78	Nigeria Export Processing Zones Authority	28,252,197.00	68,457,513.04	68,457,513.04	41.27
79	Consumer Protection Council	21,474,999.90	78,380,929.00	78,380,929.00	27.40
80	Trade Fair Complex Lagos		11,091,556.00	11,091,556.00	0.00
81	Onne Oil And Gas Free Zones Authority		34,816,390.00	34,816,390.00	0.00
82	Abuja Securities And Commodity Exchange	24,106,586.72	62,318,651.00	62,318,651.00	38.68
83	External Trade Sector, Geneva	3,154,855.00	7,644,485.00	7,644,485.00	41.27
84	External Trade Sector, Shanghai	2,063,484.00	5,000,000.00	5,000,000.00	41.27
85	External Trade Sector, Taiwan	2,063,485.00	5,000,000.00	5,000,000.00	41.27
86	Nigerian Investment Promotion Commission	84,836,839.00	205,567,007.00	205,567,007.00	41.27
	Federal Ministry Of Trade & Investments	251,415,237.62	683,928,493.04	683,928,493.04	
	Federal Min. Of Labour And Productivity				
87	Michael Imoudu Institute Of Labour Studies	76,347,755.50	185,000,000.00	185,000,000.00	41.27
88	National Productivity Centre	49,442,475.00	120,000,000.00	120,000,000.00	41.20
	Total: Federal Min. Of Labour And Productivity	**125,790,230.50**	**305,000,000.00**	**305,000,000.00**	**41.24**
	Fed. Min. Of Science And Technology-Hqtrs				
89	National Agency For Science And Engineering Infrastructure	319,969,189.00	698,112,110.00	698,112,110.00	45.83
90	Sheda Science And Technology Complex Abuja	102,490,651.53	361,098,088.00	361,098,088.00	28.38
91	Cooperative Information Network	19,613,495.00	20,000,000.00	20,000,000.00	98.07
92	Board For Technology Business Incubator Centre - Abuja	145,025,872.00	-		#DIV/0!
93	Technology Business Incubator Centre - Agege		25,000,000.00	25,000,000.00	0.00
94	Technology Business Incubator Centre - Ibadan	18,749,371.00	50,000,000.00	50,000,000.00	
95	Technology Business Incubator Centre - Abeokuta		34,000,000.00	34,000,000.00	0.00
96	National Centre For Genetic Research And Biotechnology - Ibadan	3,933,695.00	12,000,000.00	12,000,000.00	32.78
97	Electronics Development Institute (ELDI), Formerly C. A. T., Awka	46,439,751.00	66,000,000.00	66,000,000.00	70.36
98	National Centre For Technology Management Ile Ife	5,619,570.36	20,419,021.00	20,419,021.00	27.52
99	National Engineering Design Development Institute (NEDDI), Nnewi	25,809,355.63	64,000,000.00	64,000,000.00	40.33
100	Africa Regional Centre For Space Science & Technology - Ile - Ife	26,815,147.50	65,000,000.00	65,000,000.00	41.25
101	Centre For Satellite Technology Development - Abuja	102,516,865.98	110,000,000.00	110,000,000.00	93.20
102	Centre For Space Transport And Propulsion - Lagos	89,522,306.47	120,000,000.00	120,000,000.00	74.60
103	Centre For Basic Space Science, Nsukka	86,576,339.00	170,000,000.00	170,000,000.00	50.93
104	Centre For Geodesy And Geodynamics, Toro, Bauchi State	24,633,929.23	60,000,000.00	60,000,000.00	41.06
105	Nigerian Building And Road Research Institute - Lagos	568,327,864.00	1,103,016,220.00	1,103,016,220.00	51.52

106	Project Development Institute - Enugu	99,503,920.00	516,450,000.00	516,450,000.00	19.27
107	National Office Of Technology Acquisition And Promotion - Abuja	24,834,400.00	84,352,325.00	84,352,325.00	29.44
108	National Research Institute For Chemical Technology -Zaria	141,194,571.62	342,140,467.97	342,140,467.97	41.27
109	National Institute Trypanomises Research - Kaduna	51,280,354.50	124,339,275.00	124,339,275.00	41.24
110	Federal Institute For Research -Oshodi	870,805,572.03	1,440,024,101.00	1,440,024,101.00	60.47
111	Scientific Equipment Development Institute (SEDI), Enugu	388,417,857.64	798,500,000.00	798,500,000.00	48.64
112	Hydraulic Equipment Development Institute (HEDI) - Kano	48,350,206.00	140,000,000.00	140,000,000.00	34.54
113	Engineering Materials Development Institute - Akure	120,827,711.06	293,000,000.00	293,000,000.00	41.24
114	Nigerian Institute Of Leather And Science Technology	59,439,248.62	97,534,092.00	97,534,092.00	60.94
115	Nigeria Institute For Science Laboratory Technology - Ibadan	68,677,269.74	166,419,038.00	166,419,038.00	41.27
116	Power Equipment And Electrical Machinery Development Institute Okene	59,250,794.64	150,000,000.00	150,000,000.00	39.50
117	National Centre For Remote Sensing - Jos	34,251,920.00	83,000,000.00	83,000,000.00	41.27
118	Scientific Equipment Development Institute, Minna	47,176,305.76	35,000,000.00	35,000,000.00	134.79
119	Prototype Engineering Development Institute (Pedi), Ilesha	183,649,702.54	445,000,000.00	445,000,000.00	41.27
120	Advance Manufacturing Technology Programme (AMTP) Taraba	23,476,857.76	57,201,679.00	57,201,679.00	41.04
121	Sokoto Energy Research Centre	13,196,562.44	33,500,000.00	33,500,000.00	39.39
122	Centre For Energy Research & Development - Nsukka	164,233,602.52	402,000,000.00	402,000,000.00	40.85
123	National Centre For Energy Efficiency And Conservation, University Of Lagos		97,000,000.00	97,000,000.00	0.00
124	National Centre For Hydropower Research And Development, University Of Ilorin		39,754,300.00	39,754,300.00	0.00
125	National Centre For Energy Research And Development, Abubakar Tafawa Balewa University, Bauchi		53,563,370.00	53,563,370.00	0.00
126	National Centre For Energy And Environment, University Of Benin		80,021,650.00	80,021,650.00	0.00
127	Bio-Resources Development Centre, Owode		90,000,000.00	90,000,000.00	0.00
128	Bio-Resources Development Centre, Isalu		20,000,000.00	20,000,000.00	0.00
129	Bio-Resources Development Centre, Ogbomosho		30,000,000.00	30,000,000.00	0.00
	Fed. Min. Of Science And Technology-Hqtrs Total	**3,984,610,259.57**	**8,597,445,736.97**	**8,597,445,736.97**	**46.35**
	Federal Ministry Of Transport				
130	Nigerian Institute Of Transport Technology	2,440,783,775.51	3,743,645,103.42	3,743,645,103.42	65.20
131	Nigerian Railway Corporation	2,044,538,353.98	6,469,850,714.81	6,469,850,714.81	31.60
132	National Inland Waterways Authority	4,177,913,414.91	10,324,708,128.02	10,324,708,128.02	40.47
133	Maritime Academy- Oron	678,439,096.00	1,643,916,679.75	1,643,916,679.75	41.27
	Total: Federal Ministry Of Transport	**9,341,674,640.40**	**22,182,120,626.00**	**22,182,120,626.00**	**42.11**
	Federal Ministry Of Aviation				
135	Nigeria Metrological Services (NIMET)	679,355,828.00	1,646,138,000.00	1,646,138,000.00	41.27
136	Nigeria College Of Aviation Technology - Zaria	1,463,321,815.44	3,545,800,792.00	3,545,800,792.00	41.27
137	Nigeria Airspace Management Agency	411,213,849.00	700,000,000.00	700,000,000.00	58.74
138	Accident Investigation Bureau	160,101,472.00	387,939,730.00	387,939,730.00	41.27
	Total: Ministry Of Aviation	**2,713,992,964.44**	**6,279,878,522.00**	**6,279,878,522.00**	**43.22**
	Federal Ministry Of Power				
139	Transmission Company Of Nigeria	8,906,068,260.71	25,616,729,039.00	25,616,729,039.00	34.77
140	National Rural Electrification Agency	2,390,337,735.94	16,643,705,287.90	16,643,705,287.90	14.36
141	Nigerian Electricity Regulation Commission	-	4,999,999,999.74	4,999,999,999.74	0.00
142	National Power Training Institute	1,348,122,052.36	3,103,000,719.90	3,103,000,719.90	43.45
143	Nigeria Electricity Liability Management Ltd.	13,122,471,270.90	435,598,151.00	435,598,151.00	3012.52

	Total: Federal Ministry Of Power	**25,766,999,319.91**	**50,799,033,197.54**	**50,799,033,197.54**	**50.72**
	Min Of Petroleum Resources				
144	Petroleum Training Institute	15,296,374.50	705,000,000.00	705,000,000.00	2.17
145	Nigeria Nuclear Regulatory Agency	93,921,917.91	235,000,000.00	235,000,000.00	39.97
146	Petroleum Equalization Fund	74,501,080.48	195,000,000.00	195,000,000.00	38.21
147	Nigeria Content Development And Monitoring Board	70,850,739.00	318,000,000.00	318,000,000.00	22.28
148	0		-	-	
	Total: Min Of Petroleum Resources	**254,570,111.89**	**1,453,000,000.00**	**1,453,000,000.00**	**17.52**
	Federal Ministry Of Mines And Steel Development				
149	Council Of Nigerian Mining Engineers And Geosciences	23,581,102.00	58,195,222.00	58,195,222.00	40.52
150	National Metallurgical Development Centre Jos.	2,468,096.00	206,369,196.00	206,369,196.00	1.20
151	Metallurgical Training Institute, Onitsha	102,588,888.75	223,884,373.00	223,884,373.00	45.82
152	National Iron Ore Mining Project - Itakpe	7,116,099.50	18,935,326.00	18,935,326.00	
153	Ajaokuta Steel Company Limited	11,721,823.00	28,402,990.00	28,402,990.00	
154	African Iron And Steel Association	19,658,004.00	100,000,000.00	100,000,000.00	
	Total: Federal Ministry Of Mines And Steel Development	**167,134,013.25**	**635,787,107.00**	**635,787,107.00**	**26.29**
	Federal Min Of Works				
155	Federal School Of Survey , Oyo	90,823,685.00	236,000,000.00	236,000,000.00	38.48
156	Regional Centre For Training In Aerospace Survey	123,809,029.00	300,000,000.00	300,000,000.00	41.27
	Total: Federal Min Of Works	**214,632,714.00**	**536,000,000.00**	**536,000,000.00**	**40.04**
	Fed. Min. Of Tourism Culture And National Orientation				
157	Nigerian Tourism Development Corporation	51,077,052.50	305,709,700.00	305,709,700.00	16.71
158	National Commission For Museums And Monuments	256,228,684.16	627,096,700.19	627,096,700.19	40.86
159	National Council Of Arts And Culture	196,688,989.73	632,870,970.00	632,870,970.00	31.08
160	Centre For Black African Arts And Civilization	127,478,524.00	208,451,624.00	208,451,624.00	
161	National Troupe Of Nigeria	56,613,982.00	137,290,326.00	137,290,326.00	41.24
162	National Theatre, Iganmu Lagos	215,451,405.00	191,548,400.00	191,548,400.00	112.48
163	National Institute For Culture Orientation	60,233,217.00	93,725,210.00	93,725,210.00	64.27
164	National Orientation Agency	89,811,209.25	317,196,514.00	317,196,514.00	
	Total: Fed. Min. Of Tourism Culture And National Orientation	**1,053,583,063.64**	**2,513,889,444.19**	**2,513,889,444.19**	**41.91**
	National Planning Commission-				
165	Nigeria Institute For Social And Economic Research	102,979,678.16	250,000,000.00	250,000,000.00	41.19
166	Centre For Management Development	80,000,444.08	150,000,000.00	150,000,000.00	53.33
	Total: National Planning Commission-Hqtrs	**182,980,122.24**	**400,000,000.00**	**400,000,000.00**	**45.75**
	Federal Ministry Of Water Resources				
167	Anambra/Imo RBDA	2,323,123,523.15	7,223,377,629.27	7,223,377,629.27	32.16
168	Benin/Owena RBDA	641,137,658.02	2,148,547,575.00	2,148,547,575.00	29.84
169	Chad Basin RBDA	672,397,121.31	2,090,796,555.90	2,090,796,555.90	32.16
170	Cross River RBDA	2,261,778,369.38	5,949,000,000.00	5,949,000,000.00	38.02
171	Hadejia-Jama'are RBDA	1,534,521,886.23	4,990,961,617.03	4,990,961,617.03	30.75
172	Lower Benue RBDA	1,492,483,701.40	4,684,200,000.00	4,684,200,000.00	31.86
173	Lower Niger RBDA	1,575,628,980.83	5,452,950,000.00	5,452,950,000.00	28.89
174	Niger Delta RBDA	1,868,581,335.00	4,382,640,000.00	4,382,640,000.00	42.64
175	National Water Resources Institute-Kaduna	157,564,656.68	403,000,000.00	403,000,000.00	39.10
176	Ogun/Osun RBDA	1,685,003,541.46	3,500,153,045.00	3,500,153,045.00	48.14
177	Sokoto Rima RBDA	2,080,709,803.00	6,827,983,001.49	6,827,983,001.49	30.47
178	Upper Benue RBDA	982,665,843.05	3,110,710,000.00	3,110,710,000.00	31.59
179	Upper Niger RBDA	1,419,274,058.71	3,679,290,191.46	3,679,290,191.46	38.57
	Total: Federal Ministry Of Water Resources	**18,694,870,478.22**	**54,443,609,615.15**	**54,443,609,615.15**	**34.34**

	Sub-Total: Economic Sector	**67,321,887,252.66**	**158,906,630,044.15**	**158,906,630,044.15**	**42.37**
	Law & Justice				
	Federal Min. Of Justice				
180	Legal Aid Council	650,000,000.00	715,000,000.00	715,000,000.00	90.91
181	Council Of Legal Education	75,378,632.60	182,822,137.91	182,822,137.91	41.23
182	Regional Centre For Int'l Commercial Arbitration	1,705,124.00	4,585,539.09	4,585,539.09	37.18
183	National Drug Law Enforcement Agency	65,605,875.00	158,975,772.09	158,975,772.09	41.27
184	Nigeria Copyright Commission	13,993,378.00	33,910,253.87	33,910,253.87	41.27
	Total: Federal Min. Of Justice	**806,683,009.60**	**1,095,293,702.96**	**1,095,293,702.96**	**73.65**
	Sub-Total: Law & Justice	**806,683,009.60**	**1,095,293,702.96**	**1,095,293,702.96**	**73.65**
	Social Sector				
185	Education Tax Fund		-	-	#DIV/0!
186	West African Examination Council (International)	89,696,112.30	40,000,000.00	40,000,000.00	224.24
187	Joint Admissions Matriculation Board	14,234,965.66	35,000,000.00	35,000,000.00	40.67
188	West African Examination Council (Local)	39,602,577.70	100,000,000.00	100,000,000.00	39.60
189	Nigeria Institute For Education Planners And Administration	142,618,994.50	541,134,000.00	541,134,000.00	26.36
190	National Library Nigeria	3,666,539,886.61	4,585,000,000.00	4,585,000,000.00	79.97
191	National Examination Council	867,090,363.58	1,214,300,000.00	1,214,300,000.00	71.41
192	Mass Literacy Council	105,480,005.00	240,000,000.00	240,000,000.00	43.95
193	Nomadic Education Commission	163,899,847.89	448,591,039.00	448,591,039.00	36.54
194	National Education Research And Development Council	183,496,976.83	475,000,000.00	475,000,000.00	38.63
195	National Business And Technical Education Board	14,925,673.08	40,000,000.00	40,000,000.00	37.31
196	Teachers Registration Council Of Nigeria	30,952,258.00	75,000,000.00	75,000,000.00	41.27
197	Computer Registration Council Of Nigeria	28,888,773.00	70,000,000.00	70,000,000.00	41.27
198	National Commission For College Education Secretariat	98,423,478.88	400,000,000.00	400,000,000.00	24.61
199	National Teachers Institute	1,735,490,910.73	2,005,000,000.00	2,005,000,000.00	86.56
200	Librarians Registration Council Of Nigeria	4,126,365.00	10,000,000.00	10,000,000.00	41.26
201	National Board For Technical Education Secretariat	81,682,495.75	300,000,000.00	300,000,000.00	27.23
	Federal Polytechnic		-		
202	Federal Polytechnic Ado-Ekiti	89,241,574.33	216,256,799.00	216,256,799.00	41.27
203	Federal Polytechnic Bauchi	79,357,010.55	216,658,585.00	216,658,585.00	36.63
204	Federal Polytechnic Bida	102,452,810.18	248,254,567.00	248,254,567.00	41.27
205	Federal Polytechnic Idah	86,244,089.52	209,058,138.00	209,058,138.00	41.25
206	Federal Polytechnic Kaura-Namoda	65,481,535.58	158,667,513.00	158,667,513.00	41.27
207	Federal Polytechnic Mubi	79,916,775.00	195,062,603.00	195,062,603.00	40.97
208	Federal Polytechnic Nasarawa	79,152,522.00	199,861,710.00	199,861,710.00	39.60
209	Federal Polytechnic Uwana-Afikpo	116,654,126.00	282,663,049.00	282,663,049.00	41.27
210	Federal Polytechnic Kaduna	194,192,692.84	470,872,845.00	470,872,845.00	41.24
211	Federal Polytechnic Offa	107,244,320.25	264,430,932.04	264,430,932.04	40.56
212	Federal Polytechnic Ede	104,700,719.58	217,232,271.00	217,232,271.00	48.20
213	Federal Polytechnic Auchi	86,465,672.55	218,484,452.00	218,484,452.00	39.58
214	Federal Polytechnic Nekede	108,703,356.61	263,455,460.00	263,455,460.00	41.26
215	Federal Polytechnic Oko	150,797,318.19	365,453,228.00	365,453,228.00	41.26
216	Federal Polytechnic Damaturu	86,352,545.41	209,241,200.00	209,241,200.00	41.27
217	Federal Polytechnic Hussaini Adamu	85,914,131.58	150,044,770.96	150,044,770.96	57.26
218	Federal Polytechnic Gwandu	79,905,236.38	202,261,263.00	202,261,263.00	39.51
219	Federal Polytechnic Ilaro	77,296,631.16	187,462,156.00	187,462,156.00	41.23
220	Yaba College Of Technology	147,099,834.78	235,281,327.00	235,281,327.00	62.52
221	Federal Polytechnic Bali	83,562,808.86	178,247,896.00	178,247,896.00	46.88
222	Federal Polytechnic Ekowe	158,194,978.60	421,049,235.00	421,049,235.00	37.57
	Federal College Of Education				
223	Federal College Of Education, Abeokuta	100,815,925.00	244,285,714.29	244,285,714.29	
224	Federal College Of Education, Akoka	108,627,142.00	274,285,714.29	274,285,714.29	39.60
225	Federal College Of Education, Asaba	113,159,699.93	274,285,713.29	274,285,713.29	41.26
226	Federal College Of Education, Bichi	113,161,372.00	274,285,714.29	274,285,714.29	41.26

227	Federal College Of Education, Gombe	161,900,663.00	424,285,714.29	424,285,714.29	38.16
228	Federal College Of Education, Gausau	113,196,828.00	274,285,714.29	274,285,714.29	41.27
229	Federal College Of Education, Kano	179,192,854.00	434,285,714.29	434,285,714.29	41.26
230	Federal College Of Education, Katsina	100,815,925.00	244,285,714.29	244,285,714.29	41.27
231	Federal College Of Education, Kotangora	100,607,146.42	244,285,714.29	244,285,714.29	41.18
232	Federal College Of Education, Obudu	140,383,774.51	244,285,714.29	244,285,714.29	57.47
233	Federal College Of Education,Okene	100,815,925.00	244,285,715.29	244,285,715.29	41.27
234	Federal College Of Education, Omuku	171,604,765.00	384,285,714.29	384,285,714.29	44.66
235	Federal College Of Education,Ondo	100,815,739.12	244,285,714.29	244,285,714.29	41.27
236	Federal College Of Education, Oyo	142,062,408.00	345,285,714.29	345,285,714.29	41.14
237	Federal College Of Education, Pankshin	100,812,925.00	244,285,714.29	244,285,714.29	41.27
238	Federal College Of Education, Potiskum	112,383,727.50	274,285,714.29	274,285,714.29	40.97
239	Federal College Of Education, Umunze	113,196,653.98	274,285,712.29	274,285,712.29	41.27
240	Federal College Of Education, Yola	100,815,924.01	244,285,714.29	244,285,714.29	41.27
241	Federal College Of Education, Zaria	100,811,925.52	244,285,714.29	244,285,714.29	41.27
242	Federal College Of Education, Eha-Amufu	303,702,520.13	494,285,714.29	494,285,714.29	61.44
243	Alvan Ikoku College Of Education, Owerri	149,266,445.00	334,285,716.20	334,285,716.20	
244	National University Commission Secretariat	51,690,075.00	200,000,000.00	200,000,000.00	25.85
	Federal Universities		-		
245	University Of Ibadan	173,170,608.86	419,609,633.00	419,609,633.00	41.27
246	University Of Lagos	298,984,199.90	719,609,633.00	719,609,633.00	41.55
247	University Of Nigeria Nnsuka	286,164,976.00	919,609,633.00	919,609,633.00	31.12
248	Ahmadu Bello University, Zaria	169,396,060.53	410,609,633.00	410,609,633.00	41.25
249	Obafemi Awolowo University	164,180,720.00	419,609,633.00	419,609,633.00	39.13
250	University Of Benin	166,518,929.09	419,609,633.00	419,609,633.00	39.68
251	University Of Jos	169,347,008.00	410,342,465.00	410,342,465.00	41.27
252	University Of Calabar	294,171,365.60	610,342,465.00	610,342,465.00	48.20
253	University Of Ilorin	168,748,736.77	410,342,465.00	410,342,465.00	41.12
254	University Of Abuja	92,588,932.04	437,342,007.00	437,342,007.00	21.17
255	University Of Agriculture, Abeokuta	128,509,344.27	324,502,998.00	324,502,998.00	39.60
256	University Of Agricuture Makurdi	133,608,276.29	324,502,998.22	324,502,998.22	41.17
257	Michael Okpara University Of Agriculture, Umudike	154,472,981.29	449,502,998.00	449,502,998.00	34.37
258	University Of Port - Harcourt	235,225,272.80	519,342,465.00	519,342,465.00	45.29
259	Abubakar Tafawa Balewa University, Bauchi	157,812,318.06	398,891,815.00	398,891,815.00	39.56
260	University Of Technology, Owerri	180,159,905.45	398,891,815.00	398,891,815.00	45.17
261	University Of Technology Akure	164,616,189.83	398,891,815.00	398,891,815.00	41.27
262	University Of Technology, Minna	105,700,235.43	398,891,815.00	398,891,815.00	26.50
263	University Of Technology, Yola	239,847,654.02	598,891,815.00	598,891,815.00	40.05
264	University Of Uyo	171,754,872.06	419,342,465.00	419,342,465.00	40.96
265	University Of Maiduguri	173,061,280.00	419,342,465.00	419,342,465.00	41.27
266	Nnamdi Azikiwe University, Awka	173,061,279.14	419,342,465.00	419,342,465.00	41.27
267	Bayero University, Kano	466,036,963.00	1,090,342,465.00	1,090,342,465.00	42.74
268	Usman Dan Fodio University, Sokoto	360,528,797.64	910,342,465.00	910,342,465.00	39.60
269	French Language Village, Badagry	82,726,242.33	200,458,193.00	200,458,193.00	41.27
270	Arabic Language Village, Borno	82,726,846.41	200,458,193.00	200,458,193.00	
271	Division Of Agricultural College, Abu, Zaria	82,728,358.55	200,458,193.00	200,458,193.00	41.27
272	Federal University Of Petroleum Resources, Effurun	169,867,719.46	433,117,176.00	433,117,176.00	39.22
273	National Open University	61,288,527.00	350,000,000.00	350,000,000.00	17.51
274	Federal University Oye Ekiti	131,910,941.03	333,077,776.89	333,077,776.89	39.60
275	Federal University Otuoke	131,910,941.00	333,077,776.89	333,077,776.89	39.60
276	Federal University Dutse	165,741,356.89	333,077,777.00	333,077,777.00	49.76
277	Federal University Ndufu Alike	137,460,120.90	333,077,776.89	333,077,776.89	41.27
278	Federal University Lafia	129,864,921.98	315,077,776.89	315,077,776.89	41.22
279	Federal University Dutsin - Ma	131,359,717.41	333,077,777.00	333,077,777.00	39.44
280	Federal University Kashere	137,458,182.55	333,077,776.89	333,077,776.89	41.27
281	Federal University Lokoja	131,865,893.51	333,077,776.89	333,077,776.89	39.59
282	Federal University Wukari	186,763,665.00	363,077,776.89	363,077,776.89	51.44
283	UNESCO Paris	12,592,997.00	-		#DIV/0!
	Total: Federal Ministry Of Education	**18,819,854,074.67**	**38,792,266,845.44**	**38,792,266,845.44**	**48.51**
	Federal Min. Of Health				

284	Nigeria Centre For Decease Control	500,655,400.00	871,541,586.00	871,541,586.00	57.44
285	National Primary Health Care Development Agency	13,708,838,624.99	18,372,163,900.00	18,372,163,900.00	
286	National Arbovirus Vector Research Enugu	40,186,700.00	101,474,003.00	101,474,003.00	39.60
287	Radiographers Registration Board	1,581,127.20	5,988,250.00	5,988,250.00	26.40
288	Dental Technology Registration Board	1,521,710.00	7,363,445.00	7,363,445.00	
289	Health Records Officers Reg. Board	5,485,709.00	13,292,347.00	13,292,347.00	41.27
290	Optometrist And Dispensing Opticians Board Of Nigeria	18,457,794.00	46,993,850.00	46,993,850.00	39.28
291	Community Health Practitioners Reg. Board	4,000,276.00	9,886,872.50	9,886,872.50	40.46
292	Nursing And Midwifery Council		47,950,505.00	47,950,505.00	0.00
293	Pharmacist Council Of Nigeria	14,372,964.41	50,920,887.19	50,920,887.19	28.23
294	Medical And Dental Council Of Nigeria	9,542,270.00	24,094,420.00	24,094,420.00	39.60
295	Medical Rehabilitation Therapy Bord	41,017,893.00	136,019,837.00	136,019,837.00	30.16
296	Federal School Of Dental Technology And Therapy, Enugu	39,654,874.43	96,290,581.00	96,290,581.00	41.18
297	Environmental Health Officers Tutors-Uch	16,162,262.01	35,575,312.00	35,575,312.00	45.43
298	Nurse Tutor Training - Enugu	16,266,000.00	39,514,104.00	39,514,104.00	41.17
299	Nurse Tutor Programme - Akoka	5,791,800.00	14,473,495.00	14,473,495.00	40.02
300	Nurse Tutor Training - Kaduna	20,535,788.00	49,759,993.00	49,759,993.00	41.27
301	Nurse Tutor Training - Ibadan	26,536,987.43	64,418,319.00	64,418,319.00	41.19
302	National Post Graduate Medical College Of Nigeria	47,153,362.90	141,901,785.00	141,901,785.00	33.23
303	PHC Tutors Programme_UCH_Ibadan	44,572,649.55	108,016,064.00	108,016,064.00	41.26
304	Community Health Tutor Programme UCH	179,297,323.22	421,092,775.00	421,092,775.00	42.58
305	University College Hospital Ibadan	166,693,047.86	381,070,676.00	381,070,676.00	43.74
306	Lagos University Teaching Hospital	203,871,566.89	385,434,814.00	385,434,814.00	52.89
307	Ahmadu Bello University Teaching Hospital	303,955,304.64	589,543,038.00	589,543,038.00	51.56
308	University Of Nigeria Teaching Hospital Enugu	252,440,427.00	611,685,014.00	611,685,014.00	41.27
309	University Of Benin Teaching Hospital	245,907,362.08	402,126,104.00	402,126,104.00	61.15
310	Obafemi Awolowo University Teaching Hospital Ife	314,809,027.98	762,811,959.00	762,811,959.00	41.27
311	University Of Ilorin Teaching Hospital	159,430,743.00	386,314,490.00	386,314,490.00	41.27
312	Jos University Teaching Hospital	144,439,662.92	350,108,788.00	350,108,788.00	41.26
313	University Of Port-Harcourt Teaching Hospital	282,478,709.11	638,061,096.00	638,061,096.00	44.27
314	University Of Calabar Teaching Hospital	231,696,623.72	527,966,131.00	527,966,131.00	43.88
315	University Of Maiduguri Teaching Hospital	157,445,310.00	457,800,714.00	457,800,714.00	34.39
316	Usman Dan Fodio University Teaching Hospital	394,823,422.87	758,573,947.00	758,573,947.00	52.05
317	Aminu Kano University Teaching Hospital	181,497,978.00	424,817,935.00	424,817,935.00	42.72
318	Nnamdi Azikiwe University Teaching Hospital	292,111,248.84	708,993,356.00	708,993,356.00	41.20
319	University Of Uyo Teaching Hospital	263,903,424.06	639,952,594.00	639,952,594.00	41.24
320	Abubakar Tafawa Balewa University	179,196,929.03	434,251,447.00	434,251,447.00	41.27
321	Federal Specialist Hospital Irrua	190,449,509.00	480,893,795.00	480,893,795.00	39.60
322	Federal Staff Hospital Abuja	333,550,042.00	812,493,762.00	812,493,762.00	41.05
323	Federal Psychiatric Hospital, Enugu	230,414,431.54	558,430,518.00	558,430,518.00	41.26
324	Federal Psychiatric Hospital, Kaduna	68,066,536.59	112,039,674.00	112,039,674.00	60.75
325	Federal Psychiatric Hospital, Calabar	83,138,457.24	209,926,277.00	209,926,277.00	39.60
326	Federal Psychiatric Hospital, Maduguri	95,150,925.00	230,558,932.00	230,558,932.00	41.27
327	Federal Neuro Psychiatric Hospital, Kware Sokoto	59,494,087.00	144,159,326.00	144,159,326.00	41.27
328	Federal Neuro Psychiatric Hospital, Yaba	226,922,749.91	549,974,189.00	549,974,189.00	41.26
329	Federal Neuro Psychiatric Hospital, Abeokuta	85,476,369.36	207,410,172.00	207,410,172.00	41.21
330	Federal Psychiatric Hospital, Uselu Benin	46,231,989.30	73,087,064.00	73,087,064.00	63.26
331	National Orthopedic Hospital, Igbobi Lagos	116,529,267.43	85,741,086.00	85,741,086.00	135.91
332	National Orthopedic Hospital, Dala Kano	184,853,112.14	77,451,674.00	77,451,674.00	
333	National Orthopedic Hospital, Enugu	185,302,059.00	73,970,490.41	73,970,490.41	
334	National Tb And Leprosy Referred Hospital And Training Zaria	39,530,000.00	57,395,891.00	57,395,891.00	68.87
	Federal Medical Centers				
335	Federal Medical Centre Umuahia	144,790,814.24	351,512,854.00	351,512,854.00	41.19
336	Federal Medical Centre. Owo	109,344,349.40	265,300,265.00	265,300,265.00	41.22
337	Federal Medical Centre Abeokuta	264,594,983.98	641,136,560.00	641,136,560.00	41.27
338	Federal Medical Centre Owerri	158,122,867.00	383,184,273.25	383,184,273.25	41.27
339	Federal Medical Centre Markurdi	402,798,221.97	976,072,082.00	976,072,082.00	41.27
340	Federal Medical Centre Katsina	109,634,514.92	265,657,467.00	265,657,467.00	41.27

341	Federal Medical Centre Gombe	118,519,828.98	287,222,470.00	287,222,470.00	41.26
342	Federal Medical Centre Yobe	256,557,350.03	548,969,130.00	548,969,130.00	46.73
343	Federal Medical Centre Asaba	333,212,596.18	807,403,638.00	807,403,638.00	41.27
344	Federal Medical Centre Bida	186,678,220.98	471,688,541.00	471,688,541.00	39.58
345	Fedearl Medical Centre Gusau Zamfara	261,655,563.72	499,191,704.00	499,191,704.00	52.42
346	Federal Medical Centre Yola	162,363,570.28	393,420,990.75	393,420,990.75	41.27
347	Federal Medical Centre, Abakaliki	413,053,891.00	1,060,641,082.00	1,060,641,082.00	38.94
348	Federal Medical Centre Ido-Ekiti	156,577,221.50	257,671,636.36	257,671,636.36	60.77
349	Federal Medical Centre Lokoja	311,038,901.09	511,672,246.00	511,672,246.00	60.79
350	Federal Medical Centre Azare	145,457,020.83	306,768,904.00	306,768,904.00	47.42
351	Federal Medical Centre Kebbi	139,361,658.00	337,685,367.00	337,685,367.00	41.27
352	Federal Medical Centre Taraba	116,506,000.00	288,127,384.00	288,127,384.00	40.44
353	Federal Medical Centre Jigawa	59,297,263.59	143,934,791.00	143,934,791.00	41.20
354	Federal Medical Centre Nasarawa	80,529,008.00	442,979,663.00	442,979,663.00	18.18
355	Federal Medical Centre Bayelsa	228,509,187.00	515,023,993.00	515,023,993.00	44.37
356	Federal Medical Centre, Ebute Metta	82,178,286.40	241,699,165.00	241,699,165.00	34.00
357	National Eye Centre Kaduna	72,153,098.00	174,871,134.00	174,871,134.00	41.26
358	Inter-country Centre For Oral Health Jos	79,366,437.58	192,311,752.00	192,311,752.00	41.27
359	National Institute Of Pharmaceutical Research And Development, Abuja	154,007,456.80	402,464,745.00	402,464,745.00	38.27
360	Nigeria Institute Of Medical Research, Yaba	194,748,369.00	471,892,161.00	471,892,161.00	41.27
361	Institute Of Public Analysts Of Nigeria	36,638,259.00	107,052,290.00	107,052,290.00	34.22
362	Medical Laboratory Science Council Of Nigeria	66,504,659.68	161,178,290.00	161,178,290.00	41.26
363	Noma Children Hospital, Sokoto	47,657,350.00	115,477,882.00	115,477,882.00	41.27
364	Institute Of Chartered Chemists Of Nigeria	22,493,772.00	54,504,356.50	54,504,356.50	41.27
365	Institute Of Forensics Science Laboratory	11,939,354.00	28,930,088.00	28,930,088.00	41.27
366	Dental Therapists Registration Board	35,701,452.50	87,629,657.00	87,629,657.00	40.74
367	National Ear Care Centre, Kaduna	114,043,288.28	287,971,622.00	287,971,622.00	39.60
368	Federal School Of Medical Laboratory, Jos	155,622,629.67	304,418,370.00	304,418,370.00	51.12
	Total: Federal Min. Of Health	**25,693,099,285.25**	**45,177,443,837.96**	**45,177,443,837.96**	**56.87**
	Federal Ministry Of Environment				
369	National Park Headquarters	501,624,793.73	606,060,007.89	606,060,007.89	82.77
370	Kainji National Park		10,000,000.00	10,000,000.00	0.00
371	Oyo National Park		29,500,000.00	29,500,000.00	0.00
372	Chad Basin National Park		19,900,000.00	19,900,000.00	0.00
373	Gashaka Gumti National Park		49,400,000.00	49,400,000.00	0.00
374	Cross River National Park		620,000,000.00	620,000,000.00	0.00
375	Kamuku National Park		35,000,000.00	35,000,000.00	0.00
376	Okumu National Park		10,000,000.00	10,000,000.00	0.00
377	Federal College Of Wildlife Management - New Bussa	20,602,129.00	50,000,000.00	50,000,000.00	41.20
378	Federal College Of Forestry - Ibadan	14,353,692.70	34,806,203.00	34,806,203.00	41.24
379	Federal College Of Forestry - Jos	232,827,668.25	280,295,507.07	280,295,507.07	83.07
380	Forestry Research Institute Of Ibadan	90,516,723.67	186,510,623.00	186,510,623.00	48.53
381	Forestry Mechanization College Afaka	23,200,299.16	56,231,062.00	56,231,062.00	41.26
	Total: Federal Ministry Of Environment	**883,125,306.51**	**1,987,703,402.95**	**1,987,703,402.95**	**44.43**
	National Sports Commission				
382	Nigeria Football Association		-		#DIV/0!
383	Nigeria Institute For Sport (Nis)	57,490,000.00	113,000,000.00	113,000,000.00	50.88
	Total: National Sports Commission	**57,490,000.00**	**113,000,000.00**	**113,000,000.00**	**50.88**
	Sub-Total: Social Sector	**45,453,568,666.43**	**86,070,414,086.35**	**86,070,414,086.35**	**52.81**
	Grand Total	**172,155,769,678.13**	**328,703,374,496.89**	**328,703,374,496.89**	**52.37**

The Schedule of Grants and Subventions for Ministries, Departments and Agencies (MDA) that are funded from the National Budget as approved by the National Assembly. The list is for MDA that do not renders monthly Transcript of Accounts to the Treasury for consolidation. Funding for these MDA are classified as Grants and Subvention. However, with the adoption of International Public Sector Accounting Standards, the MDAs will submit accounts to the Treasury for consolidation.

NOTE 13

MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND OTHER FUNDS AS AT 31ST DECEMBER,2013

S/N	Supervising Ministry	Description	Closing Book Balance As At 31st Dec, 2013	Disbursements From The Fund In The Year	Inflow Into The Fund In The Year	Closing Book Balance As At 31st Dec, 2012
			N	N	N	N
	Á= TRUST FUNDS					
1	OAGF (FUNDS)	0.50% Stabilisation Fund	10,724,403,137.45	108,588,939,784.20	55,509,161,891.53	63,804,181,030.12
	SUB-TOTAL TRUST FUNDS		**10,724,403,137.45**	**108,588,939,784.20**	**55,509,161,891.53**	**63,804,181,030.12**
	B=OTHER FUNDS					
2	OAGF (FUNDS)	Ecological Fund	34,308,422,155.62	103,410,566,320.11	71,061,073,850.15	66,657,914,625.58
3	OAGF (FUNDS)	Dev. of Natural Resources	73,111,543,289.11	143,395,486,334.75	116,845,915,950.71	99,661,113,673.15
4	OAGF (Revenue & Investments)	10% Cocoa Levy	4,196,237.44			4,196,237.44
5	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	1,077,817,934.40	2,780,023,152.61	3,334,222,675.17	523,618,411.84
6	OAGF (FUNDS)	10% Rice Levy	6,563,019,889.07	75,738,708,742.06	18,593,360,141.49	63,708,368,489.64
7	OAGF (FUNDS)	7% Port Levy	9,328,076,376.94	38,504,973,004.76	27,851,827,352.43	19,981,222,029.27
8	OAGF (FUNDS)	2% Nat. Automotive Council Levy	69,105,438.09	69.97	48,709,237.97	20,396,270.09
9	Ministry of Foreign Affairs	ECOWAS Levy	-	38,061,889,973.34		38,061,889,973.34
10	OAGF (FUNDS)	CISS Levy	5,814,642,522.03	3,065,108,613.67	6,345,504,044.75	2,534,247,090.95
11	OAGF (FUNDS)	0.5% NESS Levy	3,336,713,628.51	2,693,516,044.92	2,481,429,810.48	3,548,799,862.95
12	OAGF (FUNDS)	2% Education Pool Account	5,241,906,915.12	467,869,052,445.28	279,602,916,769.87	193,508,042,590.53
13	OAGF (FUNDS)	Service Charge Pool Account	145,742,631.36			145,742,631.36
14	OAGF (FUNDS)	10% Steel Pool Levy Account	275,105,350.41	393,744,606.17	484,680,199.89	184,169,756.69
15	OAGF (FUNDS)	100% Cigarette Levy	335,672,178.91	3,105,759,922.03	991,266,452.46	2,450,165,648.48
16	OAGF (FUNDS)	Customs Textile Levy Pool	61,078,193.75	1,022,119.41	17,998,714.21	44,101,598.95
17	OAGF (FUNDS)	IMPL Committee on FGN Landed Property	84,373,909.40	11,000,000,000.00	11,000,000,000.00	84,373,909.40
18	OAGF (FUNDS)	Cement Levy (Nigeria Customs Service)	1,173,683,028.10	2,219,490,572.91	1,041,115,915.64	2,352,057,685.37
19	OAGF (FUNDS)	25% Husk Brown Rice Levy Pool Account	2,260,125,535.81	61,699,213.09	2,321,824,748.90	0.00
20	OAGF (FUNDS)	30% Levy on Sanitary Pool Account	2,283,620,595.74			2,283,620,595.74
21	OAGF (FUNDS)	30% Levy on Wines Spirits	1,198,916,652.95			1,198,916,652.95
22	OAGF (FUNDS)	Cheque Operational Account	988,750.00			988,750.00
23	OAGF (FUNDS)	Pension Bond Redemption Fund***	393,647,794,870.27		70,163,435,652.00	323,484,359,218.27
24	OAGF (FUNDS)	Consolidated Pool Account	11,890,610,883.88			11,890,610,883.88

25	OAGF (FUNDS)	MOFI Optional Account	107,018,812.69	15,341,427,144.08	15,448,445,956.77	-
26	OAGF (FUNDS)	Monitisation (Motor Vehicle)	4,327,297.08			4,327,297.08
27	OAGF (FUNDS)	65% Wheat Flour Levy Pool Account	140,667,091.05	10,087,918.05	150,755,009.10	
28	OAGF (FUNDS)	15% Wheat Grain Levy Pool	10,502,811,309.91	35,001,423,837.88	45,504,235,147.79	
29	Nigeria Police	Police Reward Fund	55,752,940.56	382,782,090.22	438,535,030.78	-
	SUB-TOTAL OTHER FUNDS		**563,023,734,418.20**	**943,036,762,125.31**	**673,727,252,660.56**	**832,333,243,882.95**
	TOTAL	**GRAND TOTAL**	**573,748,137,555.65**	**1,051,625,701,909.51**	**729,236,414,552.09**	**896,137,424,913.07**

*** NOTE: The funds paid into the Pension Redemption Fund (item 24) was invested up to 2010, however the Investment were were recouped at maturity and the cash is reported available with Central Bank of Nigeria (CBN) for Pension Redemption.

***-DETAILS OF YEARLY PAYMENTS INTO PENSION REDEMPTION FUND AND INTEREST EARNED ON INVESTMENTS

S/N	Year	Amount	Interest Earned On Investments As Reported By CBN (For Disclosure Purpose)	Month	Monthly Payment Into Pension Redemption Account 2013
		N	**N**		
				Jan	
1	2004	-	0.00	Feb	
2	2005	-	-	March	
3	2006	14,999,999,998.00	18,362,830.19	April	
4	2007	23,000,000,004.00	1,766,838,505.55	May	
5	2008	36,099,999,999.00	3,779,548,190.50	June	
6	2009	35,349,999,996.00	1,312,835,211.32	July	
7	2010	54,217,388,574.25	832,677,385.53	August	
8	2011	54,275,232,847.50	-	Sept	
9	2012	105,541,737,800.00		Oct	
10	2013	70,163,435,652.00		Nov	
	Total	**393,647,794,870.75**	**7,710,262,123.09**	Dec	
				AIE	
				Total	**0.00**

NOTE 14
CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES
FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	FEDERAL PAY OFFICE	CLOSING BALANCE 2013	CLOSING BALANCE 2012
		₦	₦
		-	-
1	STF (FPO ACCOUNTS) ABUJA	125,547,027.60	-
2	FPO ABAKALIKI	2,703,730.85	1,318,561.61
3	FPO AWKA	92,491.99	-
4	FPO CALABAR	6,925.90	102,472.59
5	FPO ENUGU	1,644,000.00	12,283,503.94
6	FPO LAFIA	-	408,683.30
7	FPO MAKURDI	186,302.43	78,311.95
8	FPO OWERRI	27,196,999.97	30,132,396.47
9	FPO PORT HARCOURT	17,942,086.05	6,938,944.51
10	FPO UMUAHIA	59,256,877.64	-
11	FPO UYO	-	5,187,337.53
12	FPO YENEGOA	11,284,999.04	59,201,341.46
13	FPO BAUCHI		-
14	FPO BIRNIN-KEBBI		-
15	FPO DAMATURU		-
16	FPO DUTSE		105,247.40
17	FPO GOMBE		-
18	FPO GUSAU		-
19	FPO JALINGO		-
20	FPO JOS		
21	FPO KADUNA	4,100,123.09	
22	FPO KANO		-
23	FPO KATSINA		400.00
24	FPO MAIDUGURI		20,432,910.76
25	FPO MINNA		-
26	FPO YOLA	8,369,091.67	12,803,896.93
27	FPO SOKOTO		-
28	FPO ABEOKUTA	-	-
29	FPO ADO-EKITI	-	3,153,120.52
30	FPO ASABA	-	-
31	FPO AKURE	-	-
32	FPO BENIN	-	-
33	FPO IBADAN	3,068,110.65	13,943,510.63
34	FPO ILORIN	14,544,628.34	38,529,092.65
35	FPO LAGOS I	-	-
36	FPO LAGOS II	-	-
37	FPO LOKOJA	60,560.13	-
38	FPO OSHOGBO	1,839.00	-
	TOTAL CASH HELD BY FPOs:-	**276,005,794.35**	**204,619,732.25**

NOTE 15

CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2013

S/N	List Of MDAs For 2013 Accounts	Closing Balance - 2013	Closing Balance - 2012	Analysis Of Closing Balance 2013 (Account Type)		
				Capital	Revenue	Others (CRF) E.T.C
		N	N	N	N	N
	Administrative Sector					
1	State House		23,148,783,258.12			
2	National Boundary Commission		-			
3	Borders Communities Development Agency	506,568.15	-			
4	Bureau Of Public Enterprise	-				
5	National Emergency Management Agency	-				
6	Bureau Of Public Procurement	294,437.74	-			
7	Ministry Of Special Duties		-			
8	National Poverty Eradication Programme (NAPEP)		3,817,297,289.61			
9	Federal Road Safety Commission	-	-			
10	National Commission For Refugees		-			
11	New Partnership For Africa Dev. (NEPAD)	126,571,118.70	-	15,391,097.25	-	111,180,021.45
12	Code Of Conduct Tribunal	-	-			
13	Small And Medium Enterprises Dev. Agency Of Nigeria(SMEDAN)	13,330,988.48	-			
14	Infrastructure Concession Regulatory Commission	-	-			
15	National Lottery Regulatory Commission	-				
16	National Hajj Commission Of Nigeria		-			
17	Nigeria Christian Pilgrim Commission	349,379,369.25	-		8,869,197.80	340,510,171.45
18	Office Of The Special Adviser On Niger Delta Militant		-			
19	National Assembly- Management	-	-			
20	NASS- Senate	-	-			
21	NASS- House Of Representatives	-	-			
22	National Assembly Service Commission		-			
23	Legislative Aides	-	-			
24	Senate Committee On Public Accounts	-	-			
25	House Committee On Public Accounts	-	-			
26	General Service Office	-	-			
27	Secretary To Government Of The Federation	87,595,380.60	104,330,119.27	4,605,057.61		82,990,322.99
28	Min .Of Defence (Add NA/NAF/NN Civilian Sal.)	14,337,755.82	61,006,126.17			
29	Defence Headquarters(DHQ)	-				
30	Nigerian Army	-	-			
31	Nigerian Navy	85,943.29	1.71			
32	Nigerian Air force	184,330.58	-			
33	Nigeria Defence Academy		-			

34	Nigerian Defence College	-	-			
35	Command And Staff College, Jaji	-	-			
36	Nig. Armed Forces Resettlement Centre	-	-			
37	Defence Intelligence Agency	-	-			
38	Presidential Committee On Barrack Rehab.	656,173,083.59	-	639,246,316.47		16,926,767.12
39	Defence Missions	117,343,750.44	208,289,350.28	98,086,219.62		19,257,530.82
40	Directorate Of Military Pension	221,724,709.46	215,961,729.91			
41	Federal Ministry Of Foreign Affairs	-	-			
42	Overseas Mission		-			
43	Federal Ministry Of Information	199,669.59	31,191,914.00	85,420.37		114,249.22
44	National Film And Censors Board	1,929,476.83		21,077.00		1,908,399.83
45	Voice Of Nigeria	10,655,356.00		10,495,497.76		159,858.24
46	Federal Ministry Of Communication	17,982,715.48	27,376,888.16		17,982,715.48	
47	Ministry Of Interior	489,659,443.14	166,496,717.21	134,891,341.62	322,107,081.03	32,661,020.49
48	Nigerian Prisons Service(NPS)	-	-			
49	Nigerian Immigration Service(Nis)	305,798,900.39	220,710,991.15			
50	National Security & Civil Defence Corps	97,093.01	-	97,093.01		
51	Immigration, Prisons & NSCDC Board	-	-			
52	Customs, Immigration & Prisons Pension Office	11,952,678,491.84	9,313,601,086.02			11,952,678,491.84
53	Federal Fire Service	70,031,860.17	-		70,031,860.17	
54	Police Service Commission	-	-		-	
55	Police Pension Office	-	-			
56	Police Formation And Command		-			
57	Federal Ministry Of Police Affairs	-	-			
58	Office Of Head Of Service Of The Federation	-	-			
59	OHCSF(Pension Office)2009	12,638,549,401.86	12,638,549,401.86			
60	OHCSF (Pension Office)2013	-				
61	Federal Staff Housing Loan Board	20,919,747.45	76,263,756.76			
62	Public Service Institute	-	353,090.61			
63	Office Of The Auditor-General Of Fed.	100,119,196.28	-			
64	Public Complaints Commission		-			
65	Federal Civil Service Commission	-	-			
66	Independent Nation Electoral Commission	350,281,799.18	1,322,406,441.11	- 37,263,058.22		387,544,857.40
67	Federal Character Commission		-			
68	Gurara Water Management Authority Youth Dev.	301,991.41	-			
69	National Lottery Trust Fund					
	Economic Sector					
70	Federal Ministry Of Water Resources	-	-			
71	Federal Ministry Of Agriculture		-			
72	Agricultural Research Council Of Nigeria	-	-			

73	National Agricultural Seeds Council		-			
74	Nigeria Agricultural Quarantine Service	54,534,388.83	-			
75	Nigeria Hydrological Service Agency		-			
76	Federal Ministry Of Finance	-	-			
77	Debt Management Office	-	-			-
78	Budget Office Of The Federation		-			
79	Investment And Securities Tribunal	-	-			
80	Office Of The Accountant-General Of Fed	472,140,101.71	570,119,656.97			
81	Federal Inland Revenue Service	14,661,785,240.01	14,661,785,240.01			
82	Nigeria Custom Service		-			
83	Federal Ministry Of Trade And Investment	-	111,274.50			
84	Tafawa Balewa Square Management Board		5,001.73			
85	Min. Of Emp, Labour And Productivity	55,970.37	-	22,809.43		33,160.94
86	Industrial Arbitration Panel	-	-			
87	Federal Ministry Of Science And Technology	161,383,147.21	-	67,030,332.17		94,352,815.04
88	Natural Medicine Dev. Agency	24,215,391.98	-	14,490,915.00		9,724,476.98
89	National Space Research And Development Agency	-	-			
90	National Biotechnology Dev. Agency(NABDA)	26,590.84	-			
91	National Board For Technology Incubator Centre-Abuja	47,242,697.19	-	40,291,376.25		6,951,320.94
92	National Space Research And Development Agency	-				
93	Nigeria Atomic Energy Commission	27,144,024.56				27,144,024.13
94	Federal Ministry Of Transport	-	-			
95	Ministry Of Aviation	-	-			
96	Federal Ministry Of Power	10,739,404,593.67	65,115,620,752.73			
97	Federal Ministry Of Petroleum Resources	-	-			
98	Department Of Petroleum Resources (DPR)	132,614,230.39	1,212,115,347.29			
99	Petroleum Pricing Regulatory Commission	360,342,244.38				
100	Ministry Of Mines And Steel	-	-			
101	Nigeria Institute Of Mining And Geosciences	1,559,463.57	-			
102	Geological Survey Of Nigeria Agency	-	-			3,402.88
103	Nigeria Mining Cadastre Office	952,247.75	161,808.75			
104	Federal Ministry Of Works		-			
105	Survey-General Of The Federation		-			
106	Federal Roads Maintenance Agency		67,935,554.83			
107	Council For The Regulation Of Engineering In Nigeria	-				
108	Federal Ministry Of Culture & Tourism	-	-			
109	National Art Gallery	35,267,074.88		7,062,311.50		28,204,763.38
110	National Institute Of Hospitality And Tourism	-				
111	National Planning Commission		-			
112	National Salaries, Incomes And Wages Comm	-	-			
113	Revenue Mob, Allocation & Fiscal Commission		-			

114	Nig. Integration Water Resources Mgt. Comm.		-			
115	Ministry Of Lands, Housing & Urban Development		-			
116	National Bureau Of Statistics		-			
	Law & Justices Sector					
117	National Judicial Council - Abuja	47,070,278.20	1,945,920,624.33			
118	Supreme Court Of Nigeria		-			
119	Court Of Appeal, Abuja	-				
120	Federal High Court-Lagos	1,000.00				
121	FCT. High Court Of Justice, Abuja	-				
122	Sharia Court Of Appeal, Abuja		30,537,877.29			
123	Customary Court Of Appeal, Abuja		-			
124	National Industrial Court	-				
125	National Judicial Institute - Abuja	-				
126	FCT. Judicial Service Committee -FCT Abuja		38,699,704.86			
127	Federal Judicial Service Commission - Abuja	-				
128	Body Of Benchers, Abuja	-				
129	Federal Ministry Of Justice					
130	Nat .Human Rights Commission	150,345,599.05	-			
131	Independent Corrupt Practices And Other Related Offences Commission, Abuja.	317,839,474.33		77,538,289.87		240,301,184.46
132	Nigeria Institute Of Advanced Legal Studies	10,279,698.36		3,786,337.24		6,493,361.12
133	Code Of Conduct Bureau	-	-			
	Regional Sector					
134	Ministry For Federal Capital Territory					
135	Niger Delta Affairs	-				
	Social Sector					
136	Ministry Of Youth Development					
137	Citizenship And Leadership Training Centre		12,480,743.82			
138	National Youth Service Corps (NYSC)	-				
139	Federal Ministry Of Women Affairs	381,859.35	7,542,657.65			
140	National Centre For Women Development	-				
141	Federal Ministry Of Education	-	-			
142	Federal Ministry Of Health		3,293,305,489.25			
143	Nation Agency For Food And Drug Administration Control	1,213,035.11				
144	National Obstetric Fistula Centre, Abakaliki	-				
145	National Hospital	546,107,001.70		465,209,997.97	59,453,710.23	21,443,293.50
146	National Health Insurance Scheme	-				
147	Federal Ministry Of Environment	-				

148	National Oil Spill Detection And Response Agency	5,826,415.28	1,284,824.55		5,826,415.28	
149	National Environmental Std And Regulation Enf. Agency		276,469.30			
150	Environmental Health Registration Officers Councils Of Nigeria	57,693,666.71	21,691,897.33	48,065,523.01		9,628,143.70
151	National Sports Commission					
152	National Population Commission	-	400,674,835.57			
	TOTAL MDAs:-	**55,402,158,014.16**	**138,732,887,922.71**	**1,589,153,954.93**	**484,270,979.99**	**13,390,211,637.92**

Note 16

Closing Cash Book Balance From Aid And Grants Of Ministries, Departments And Agencies (MDAs) As At 31st December, 2013

S/N	Name Of MDA	Purpose	Closing Balance - 2013	Closing Balance - 2012
			N	N
1	Water Resources	Nigeria Electric And Gas Improvement Project	109,032,216.57	109,032,216.57
2	Water Resources	To Increase And Sustain Provision Of Safe Water Supply And Adequate Sanitation Services To The Rural Population In Nigeria	6,077,584.55	6,077,584.55
3	Water Resources	To Improve The Reliability , Commercial Viability And Increase Access Tom Piped Water	67,200,121.57	67,200,121.57
4	Water Resources	To Improve The Reliability , Commercial Viability And Increase Access Tom Piped Water	1,133,373.18	1,133,373.18
	Total		**183,443,295.88**	**183,443,295.88**

NOTE 17

SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENT AS AT 31ST DECEMBER, 2013

S/N.	Description	Ref. Note	Total Value As At 01/01/2013	Additional Investments - 2013	Dis-Investments/ Reclassified To Expenditure	Total Value As At 31/12/2013
A	**INVESTMENTS**		**=N=**	**=N=**	**=N=**	**=N=**
1	Investments in Manufacturing Industries	17 A	8,224,239,373.00			8,224,239,373.00
2	Investments in Service Companies/Agencies	17B	51,593,575,940.00			51,593,575,940.00
3	Investments in Financial Institutions	17 C	93,430,415,662.53	177,967,930,000.00	1,473,792,687.00	269,924,552,975.53
4	Investments in Insurance Coys	17 C	889,166,666.00			889,166,666.00
5	Investments: External Investments	17 D	15,243,475,420.00		3,731,343.00	15,239,744,077.00
6	Investments: Forfeited to Federal Govt. of Nigeria	17 E	1,230,287.00			1,230,287.00
7	Capital Investment in Islamic Development Bank		11,577,468,073.20			11,577,468,073.20
8	African Development Bank Subscription		88,765,344.86			88,765,344.86
9	Bank of Industry - MOFI share of bank Re-capitalisation for 2009 & 2010		3,227,049,679.00			3,227,049,679.00
10	Nigerian Export - Import Bank - Share of equity		3,227,049,676.00			3,227,049,676.00
11	Asset Management Corporation of Nigeria		5,000,000,000.00			5,000,000,000.00
12	National economic Recovery Fund		1,290,819,870.00			1,290,819,870.00
13	Nigerian Agricultural Co-operative & Rural development Bank (NACRDB)		3,227,049,676.00			3,227,049,676.00
14	International Islamic Trade Finance Corporation		397,865,438.25			397,865,438.25
15	Islamic Corporation for Development of the Private Sector		308,332,800.00			308,332,800.00
	SUB-TOTAL		**197,726,503,905.84**	**177,967,930,000.00**	**1,477,524,030.00**	**374,216,909,875.84**
B	**INVESTMENTS-CROWN AGENTS**					
1	Cash	17 F	865,785,282.16	-		865,785,282.16
2	Deposit	17 F	-			-
3	FGN Investments with Crown Agents	17 G	2,218,337,576.28			2,218,337,576.28
	SUB-TOTAL		**3,084,122,858.44**	**-**	**-**	**3,084,122,858.44**
C	**GRANTS TO GOVERNMENT COMPANIES**					
1	Grants- Manufacturing Companies	17 H	1,413,615,779.00		1,413,615,779.00	-
2	Grants-Other Companies	17 I	5,364,216,791.00		5,364,216,791.00	-
3	Grants-Financial Institutions	17 I	10,361,000.00		10,361,000.00	-
4	Grants- River Basins Dev. Authorites	17 J	3,844,939,002.00		3,844,939,002.00	-

	SUB-TOTAL		10,633,132,572.00	-	10,633,132,572.00	-
D	**LOANS TO GOVERNMENT COMPANIES**					
1	Loans to Companies -under Power & Steel	17 K	81,612,357,636.09			81,612,357,636.09
2	Loans to Companies -under Finance	17K	8,979,290,373.00		17,625,000.00	8,961,665,373.00
3	Loans to Companies -under Works	17 K	19,263,643,570.00			19,263,643,570.00
4	Loans to Companies -under Information	17 K	-			-
5	Loans to Companies -under Transport	17K	5,466,568,052.00		856,144,342.00	4,610,423,710.00
6	Loans to Companies -under Communication	17 K	42,395,300,872.00			42,395,300,872.00
7	Loans to Companies -under Science & Tech.	17 K	42,933,333.00			42,933,333.00
8	Loans to Companies -under Solid Mineral Dev.	17 K	30,748,000.00		30,748,000.00	-
9	Loans to Companies -under Agriculture	17 K	3,465,055,515.00			3,465,055,515.00
10	Loans to Companies -under Industry	17 K	1,433,462,084.00		583,462,084.00	850,000,000.00
	SUB-TOTAL		**162,689,359,435.09**	**-**	**1,487,979,426.00**	**161,201,380,009.09**
E	**LOANS TO OTHER GOVERNMENT**					
1	Democratic Republic of Sao-Tome & Principle		5,233,086,000.00			5,233,086,000.00
2	Sao-Tome & Principle Joint Dev. Authority		1,649,581,000.00			1,649,581,000.00
F	**OTHER INVESTMENT**					
1	Investment in Treasury Bills by INEC (91 Days Tenor)		4,000,000,411.85		4,000,000,411.85	-
	SUB-TOTAL		**6,882,667,000.00**		**4,000,000,411.85**	**6,882,667,000.00**
	GRANT TOTAL OF LOANS & INVESTMENTS		**385,015,786,183.22**	**177,967,930,000.00**	**17,598,636,439.85**	**545,385,079,743.37**

REFERENCE 17A

FGN INVESTMENTS IN MANUFACTURING INDUSTRIES

S/N	Name Of Company	Investment As At 1st Jan, 2013	Shares %	Shares Holding (Units)	Total Investment As At 31st Dec, 2013
		N			N
1	Ajaokuta Steel	1,049,407,512.00	100.00	125,000	1,049,407,512.00
2	Anammco	14,277,083.00	11.00	9,240,000	14,277,083.00
3	National Iron Mining Co.	500,000.00	100.00	500,000	500,000.00
5	Dunlop Industry	9,799,978.00	7.00	2,649,994	9,799,978.00
9	Ofada Veetee	67,043,800.00	10.00	50,000,000	67,043,800.00
10	Nigeria Romanian	3,000,000.00	25.00	3,000,000	3,000,000.00
11	Seronwood Industry. Ltd	2,440,000.00	16.00	2,440,000	2,440,000.00
12	Pace Setter Farms	63,450,000.00	10.00	5,512,500	63,450,000.00
13	Peugeot Automobile. Nig.Ltd	7,350,000.00	10.00	-	7,350,000.00
14	N.N.P.C	6,997,971,000.00	100.00	-	6,997,971,000.00
18	Nigerian Uranium Co.	9,000,000.00	60.00	9,000,000	9,000,000.00
	Total	**8,224,239,373.00**			**8,224,239,373.00**

REFERENCE 17B

FGN INVESTMENT S IN SERVICE INDUSTRY

S/N	Name Of Companies	Investment As At 1st Jan, 2013	% Shares	Shares Holding (Units)	Total Investment As At 31st Dec, 2013
		N			N
1	NITEL	26,199,185,639.00	49	2,695,000,000	26,199,185,639.00
2	M-TEL	12,250,000,000.00	100	-	12,250,000,000.00
3	Nigeria Security Printing &Mints	412,500,000.00	100	137,500,000	412,500,000.00
4	Nig. Railway Corp.	283,625,000.00	100	-	283,625,000.00
5	NEPA (PHCN)	3,858,404,000.00	100	-	3,858,404,000.00
6	Nig. Television Authority	31,538,400.00	100	-	31,538,400.00
7	Nigerian Airport Authority	1,505,594,684.00	100	-	1,505,594,684.00
8	Arable Crops Dev.& Marketing	200,000,000.00	20	200,000,000	200,000,000.00
9	Nigerian Postal Service	2,800,000,000.00	100	-	2,800,000,000.00
10	Capital Hotels Plc (Abuja Sheraton)	274,444,170.00	36	557,822,200	274,444,170.00
11	NIPOST	3,100,895,307.00	100	-	3,100,895,307.00
12	Transcorp Hilton Hotel	677,388,740.00	49	-	677,388,740.00
	Total	**51,593,575,940.00**			**51,593,575,940.00**

REFERENCE 17C
FGN INVESTMENT IN FINANCIAL INSTITUTIONS/BANKS

S/N	Names Of Companies	Investment As At 1st Jan, 2013	% Shares	Shares Holding (Units)	Reclassification To Investment	Adjustment	Total Investment As At 31st Dec, 2013
		=N=			=N=	=N=	N
	A. BANKS						
1	Agric. Crd. Gau. Scheme Fund	51,340,000.00	60	3,000,000,000	-	51,340,000.00	-
2	Central Bank Of Nig	300,000,000.00	100	-		-	300,000,000.00
3	Fed. Mortgage Bank	12,393,099,998.00	50	150,000,000		-	12,393,099,998.00
4	Bank Of Agriculture	17,388,911,627.00	60	-		-	17,388,911,627.00
5	Bank For Commerce And Ind.	233,416,520.00	100	-		233,416,520.00	-
6	Nig. Industrial Dev. Bank	798,805,136.00	60	-		798,805,136.00	-
7	NIDP Managed Fund	117,737,779.00	100	-		117,737,779.00	-
8	Continental Merchant Bank	37,093,252.00	100	-		37,093,252.00	-
9	Infrastructure Bank	160,000,000.00	20	160,000,000		-	160,000,000.00
10	Nig .Export-Import Bank	22,278,212,986.53	50	25,000,000,000		-	22,278,212,986.53
11	Fed. Mortgage Fin. Bank	205,400,000.00	60	-	-	205,400,000.00	-
12	Bank Of Industry	34,213,398,364.00	59.54	-	100,000,000,000.00	-	134,213,398,364.00
13	NERFUND	223,000,000.00	100	-		-	223,000,000.00
14	Nig Merchant Bank	30,000,000.00	100	30,150,000	-	30,000,000.00	-
15	AMCON	5,000,000,000.00	100	-		-	5,000,000,000.00
16	Nigeria Mortgage Refinance Company				1,200,000,000.00		1,200,000,000.00
17	Nigerian Sovereign Invest. Authority				76,767,930,000.00		76,767,930,000.00
	Total	**93,430,415,662.53**			**177,967,930,000.00**	**1,473,792,687.00**	**269,924,552,975.53**

B **INVESTMENT IN INSURANCE COMPANIES**

S/N	Names Of Companies	Investment As At 1st Jan, 2013	% Shares	Shares Holding (Units)	Privatized Shares	Total Investment As At 31st Dec, 2013
		=N=				=N=
1	National Insurance Company	300,000,000.00	12.68	100,000		300,000,000.00
2	Nig.Deposit Insurance Corp.	187,500,000.00	40	-		187,500,000.00
3	Nig. Reinsurance Co.	396,666,666.00	12.47	60,000,000		396,666,666.00
4	Nig. Agric Insurance Corp.	5,000,000.00	60	-		5,000,000.00
	TOTAL	**889,166,666.00**				**889,166,666.00**

REFERENCE 17D
FGN EXTERNAL INVESTMENT

S/N	Names Of Company	Investment As At 1st Jan, 2013	% Shares	Shares Holding (Units)	Adjustment/Conversion	Total Investment As At 31st Dec, 2013
		N			N	N
1	African Re-Insur.Co	1,375,433,804.00	0	62,000		1,375,433,804.00
2	African Dev.Bank	100,000,000.00	9.6	0		100,000,000.00
3	Shelter Afrique,Kenya	786,753,090.00	6.66	266,2000		786,753,090.00
4	Caribean Dev. Bank	3,731,343.00			3,731,343.00	-
5	Ind. Cheques Du Sen	7,872,608.00	10	814,206		7,872,608.00
6	Inter. Finance Corp	4,173,217.00	0	0		4,173,217.00
7	Miferugu- Numba Co	7,772,200.00	16.4	410,000		7,772,200.00
8	Guinea Uranium Proj.	1,620,956.00	16	0		1,620,956.00
9	Nig .Niger Uranium Proj.	1,897,660.00	17	0		1,897,660.00
10	Royal Simunye Sugar Co.	2,794,860,000.00	10	0		2,794,860,000.00
11	Save Sugar Co. Ltd	16,670,000.00	46	0		16,670,000.00
12	Nigeria Trust Fund	100,000,000.00	100	0		100,000,000.00
13	African Exp/Imp. Bank	219,960,000.00	4	10,000		219,960,000.00
14	Eco.Com.W.A (ECOWAS)	471,441,367.00				471,441,367.00
15	International Islamic Trade Finance	393,926,176.00				393,926,176.00
16	Islamic Corp. For Development Of Private	458,890,000.00				458,890,000.00
17	Islamic Development Bank	8,498,472,999.00				8,498,472,999.00
	Total	**15,243,475,420.00**			**3,731,343.00**	**15,239,744,077.00**

REFERENCE 17E
FGN INVESTMENTS FORFEITED TO THE FEDERAL GOVERNMENT

S/N	Name Of Company	Investment As At 1st Jan, 2013	Shares Holding (Units)	Total Investment As At 31st Dec, 2013
		₦		₦
1	Berger Paints Nig Ltd	24,186.00	24,186.00	24,186.00
2	Far East Mer.Co.Ltd	9,000.00	9,000.00	9,000.00
3	G.Cappa Limited	200,000.00	200,000.00	200,000.00
4	Globe Fishing Ind. Ltd	29,532.00	29,532.00	29,532.00
5	Guinness Nig Ltd	570.00	570.00	570.00
6	Chemical & Allied Pro.	11,996.00	11,996.00	11,996.00
7	John Holt Nig Ltd	2,160.00	2,160.00	2,160.00
8	Nezam Kabel (Acatel Kabel)	400,000.00	400,000.00	400,000.00
9	Leventis Tech. Ltd	80,000.00	80,000.00	80,000.00
10	Leventis Stores Nig.Ltd	15,000.00	15,000.00	15,000.00
11	Monier Const. Comp.	22,232.00	22,232.00	22,232.00
12	Motor Eng. Services	147,000.00	147,000.00	147,000.00
13	Nig.Bottling Co.Ltd	511.00	511.00	511.00
14	Nig Brewries	25,320.00	25,320.00	25,320.00
15	Pilkington Glass Nig.Ltd	22,222.00	22,222.00	22,222.00
16	R.T.Briscoe Glass Nig Ltd	169.00	169.00	169.00
17	Technical Const.Co	30,000.00	30,000.00	30,000.00
18	Smeaton Nig.Ltd	140,000.00	140,000.00	140,000.00
19	TCN Properties Ltd	7,424.00	7,424.00	7,424.00
20	The Bots Co. Ltd	50.00	50.00	50.00
21	The Daily Times Nig Ltd	75.00	75.00	75.00
22	Universal Fishing Co. Ltd	2,000.00	2,000.00	2,000.00
23	United Nig.Texile Ltd	540.00	540.00	540.00
24	Wata Timber Company	60,000.00	60,000.00	60,000.00
25	Wiggin Teaps Co. Ltd	300.00	300.00	300.00
	Total	**1,230,287.00**	**1,230,287.00**	**1,230,287.00**

REFERENCE 17F

STATEMENT OF FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT DECEMBER ,2013

A

S/N	DESCRIPTION	BOOK VALUE AT INVESTMENTS/COST PRICE				MARKET VALUE AS AT 31ST DECEMBER 2013			ACCRUED	POUNDS TOTAL VALUE			NAIRA TOTAL VALUE
		NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE					
	CASH				N			N					
1	Crown Agents	1,099.15	1	1,099.15	209,362.35	1							
2	Bank												
3	Bankof Scotland GBP	484,622.18	1	484,622.18	92,309,185.13	1							
4	Interest Bearing												
5	Current A./C												
	Sub-Total (A)	485,721.33		485,721.33	92,518,547.48		-	-		485,721.33			92,518,547.48
	DEPOSITS												
6	ING Bank N.V. 1	850,000.00	1	850,000.00	161,905,110.00	1							
7	1/2% 22nd Dec 2008												
8	5th Jan 2009												
9	UBS AG 1 1/2%	800,000.00	1	800,000.00	152,497,522.15	1							
	Sub-Total (B)	1,650,000.00		-	314,402,632.15		-	-					
	TOTAL INVESTMENTS (A+B)			485,721.33	406,921,179.63		0.00	0.00					

B

254.7445

S/N	DESCRIPTION	BOOK VALUE AT INVESTMENTS/COST PRICE				WITHDRAWALS NOMINAL VALUE	ADJUSTED NOMINAL VALUE	MARKET VALUE AS AT 31ST DECEMBER 2013			ADDITIONS NOMINAL VALUE	ADJUSTED NOMINAL VALUE	ADDITIONAL	POUND TOTAL VALUE	NAIRA TOTAL VALUE
		NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE			UNIT COST	POUNDS STERLING	NAIRA VALUE					
	CASH				N										
1	Crown Agents Bank	535.90	1	535.90	133,651.37	0.00				N					
3	Royal Bank of Scotland GBP	3,553,471.24	1	3,553,471.24	865,651,630.63	3,405,994.24	147,477.00	1	535.90	133,651.37	118.20	654.10		654.10	166,628.38
4	Interest Bearing							1	147,477.00	37,568,954.63		147,477.00		147,477.00	37,568,954.63
5	Current A./C														
	Sub-Total (A)	3,554,007.14		3,554,007.14	865,785,282.00	3,405,994.24	147,477.00		148,012.90	37,702,606.00	118.20	148,131.10		148,131.10	37,735,583.00
	DEPOSITS							1					28,794.49		
6	ING Bank N.V. 1														
7	1/2% 22nd Dec 2008							1							
8	5th Jan 2009														
9	UBS AG 1 1/2%														
	Sub-Total (B)	-		-	-	-	-		-	-				-	-
	TOTAL INVESTMENTS (A+B)			3,554,007.14	865,785,282.00		147,477.00		148,012.90	37,702,606.00			28,794.49	148,131.10	37,735,583.00

Conversion Rate for Pound Sterling = ₦254.7445 as at 31st December, 2013

REFERENCE 17G

FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT 31ST DECEMBER, 2013

C	BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2013					
	DESCRIPTION	NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE	ACCRUED	POUNDS TOTAL	NAIRA TOTAL VALUE
	Euro Supranational							₦			₦
1	EIB FLOATING RARE NOTE 19/02/2015	2,500,000.00	99.810	2,495,250.00	622,305,618.53	99.977	2,499,425.00	623,346,847.24	1,792.57	2,501,217.57	623,793,907.21
2	EUROPEAN INVESTMENT BANK 25% TO 31/10/22	100,000.00	99.839	99,839.00	24,899,457.23	100.739	100,739.00	25,123,913.72	417.81	101,156.81	25,228,113.90
	Sterling corporate										
3	University Cambridge 3.75% 17/10/52	50,000.00	99.070	49,535.00	12,353,835.81	99.142	49,571.00	12,362,814.07	385.27	49,956.27	12,458,898.91
	UK Government										
4	UK GOVT 1% 07/09/17	1,800,000.00	101.169	1,821,042.00	454,160,772.74	100.673	1,812,114.00	451,934,164.36	5,718.23	1,817,832.23	453,360,268.62
5	UK GOVT 1.75% 07/09/22	949,500.00	99.959	949,110.71	236,704,508.30	99.330	943,138.35	235,215,026.25	5,278.64	948,416.99	236,531,498.48
6	UK GOVT Treasury Notes 3.25% 22/01/44	50,000.00	100.785	50,392.50	12,567,692.97	101.160	50,580.00	12,614,454.74	300.27	50,880.27	12,689,340.90
7	UK GOVT 3.75% 22/07/52	829,000.00	110.584	916,741.36	228,631,719.89	111.323	922,867.67	230,159,597.71	13,685.26	936,552.93	233,572,648.19
8	UK GOVT Treasury 4.25%07/12/55	310,525.00	127.605	396,245.43	98,822,063.95	124.080	385,299.42	96,092,172.68	870.15	386,169.57	96,309,184.70
9	UK GOVT Treasury Index Linked 0.5% 22/03/15	1,350,000.00	130.088	1,756,188.00	437,986,438.07	129.386	1,746,711.00	435,622,911.23	2,145.60	1,748,856.60	436,158,015.50
10	UK GOVT 1.25% indexed 22/11/55	189,470.00	198.688	376,454.15	93,886,197.74	186.558	353,471.44	88,154,399.25	325.99	353,797.43	88,235,699.88
	TOTAL	**8,128,495.00**		**8,910,798.14**	**2,222,318,305.21**		**8,863,916.88**	**2,210,626,301.24**	**30,919.79**	**8,894,836.67**	**2,218,337,576.28**

REFERENCE 17H

FGN GRANTS TO MANUFACTURING COMPANIES

S/N	Name Of Company	Grants As At 1 Jan, 2013	Additional Grants	Grants Reclassified To Expenditure	Total Grants/Subventions As At 31st Dec, 2013
		₦	₦	₦	₦
1	Ajaokuta Steel Co	925,473,059.00	-	925,473,059.00	-
2	National Iron Ore	36,527,209.00	-	36,527,209.00	-
3	Delta Steel Co Ltd	422,674,566.00	-	422,674,566.00	-
4	New Nig Newspaper	10,977,883.00	-	10,977,883.00	-
5	Nig Mining Corporation	10,155,042.00	-	10,155,042.00	-
6	Nat. Fertiliser Co. Ltd	5,000,000.00	-	5,000,000.00	-
7	Seronwood Industry	2,808,020.00	-	2,808,020.00	-
	Total	**1,413,615,779.00**	**-**	**1,413,615,779.00**	**-**

REFERENCE 17I

FGN SUBVENTION/GRANTS TO FINANCIAL INSTITUTIONS & SERVICES AS AT 31ST DECEMBER, 2013.

Name Of Company	Grants As At 1st January, 2013	Additional Grants	Grants Reclassified To Expenditure	Total Investment As At 31 Dec, 2013
	N	N	N	N
Financial Institutions				
Fed. Mortgage Bank	7,807,000.00	-	7,807,000.00	-
Nig Agric $ Co-Op Bank	2,554,000.00	-	2,554,000.00	-
Sub-Total	**10,361,000.00**	**-**	**10,361,000.00**	**-**
Services				
Nig. Railway Corp.	595,111,054.00	-	595,111,054.00	-
NEPA	431,061,150.00	-	431,061,150.00	-
NTA	44,089,643.00	-	44,089,643.00	-
Nig Airport Auth.(Faan)	593,461,637.00	-	593,461,637.00	-
Nnpc	599,598,000.00	-	599,598,000.00	-
Nipost	3,100,895,307.00	-	3,100,895,307.00	-
Sub-Total	**5,364,216,791.00**	**-**	**5,364,216,791.00**	**-**

REFERENCE 17J

FGN GRANTS IN RIVER BASIN DEVELOPMENT AUTHORITY

S/N	Name Of Company	Investment As At 1 Jan, 2013	Additional Grants	Grants Reclassified To Expenditure	Total Investment As At 31 Dec, 2013
		₦	₦	₦	₦
1	Anambra Imo River B Auth.	384,014,839.00	-	384,014,839.00	-
2	Benin Owena R. Basin	262,067,201.00	-	262,067,201.00	-
3	Chad Basin Authority	619,221,130.00	-	619,221,130.00	-
4	Cross River B. Auth.	101,523,932.00	-	101,523,932.00	-
5	Hadejia Jamae`Re R.B.	564,021,378.00	-	564,021,378.00	-
6	Lower Benue R.B. Auth.	134,415,194.00	-	134,415,194.00	-
7	Niger Delta R.B. Auth.	301,045,422.00	-	301,045,422.00	-
8	River Niger Basin Auth.	250,842,632.00	-	250,842,632.00	-
9	Ogun-Osun R.B. Auth.	212,944,087.00	-	212,944,087.00	-
10	Upper Benue R.B. Auth.	307,673,371.00	-	307,673,371.00	-
11	Sokoto Rima R.B. Auth.	707,169,816.00	-	707,169,816.00	-
Total		**3,844,939,002.00**	**-**	**3,844,939,002.00**	**-**

REFERENCE 17 K

STATEMENT OF FGN LOANS TO GOVERNMENT BUSINESS ENTERPRISES (GBEs) AND PARASTATALS AS AT 31ST DECEMBER, 2013

S/N	Name	Principal Loan As At 01/01/2013	Reclassified To Expenditure	Principal Loan As At 31/12/2013
		₦	₦	₦
	Fed. Mins. Of Power			
1	Ajaokuta Steel Comp.	72,756,239,000.00		72,756,239,000.00
2	National Iron Ore Co.	1,529,720,542		1,529,720,542.00
3	Power Holding Company (Former NEPA)	7,326,398,094		7,326,398,094.00
	Sub-Total	**81,612,357,636**	**0**	**81,612,357,636**
	Fed. Mins. Of Finance			
1	NSPMC	1,511,665,373.00		1,511,665,373.00
2	NERFUND	6,200,000,000.00		6,200,000,000.00
3	African Continental Bank	17,625,000.00	17,625,000.00	0.00
4	Bank Of Industry (BOI)	1,250,000,000.00		1,250,000,000.00
	Sub-Total 2	**8,979,290,373.00**	**17,625,000.00**	**8,961,665,373.00**
	Federal Mins. Of Works & Housing			
1	Infrastructure Bank	10,751,500,000.00		10,751,500,000.00
2	Fed. Housing Authority	7,291,336,930.09		7,291,336,930.09
3	Fed. Mortgage Bank	1,220,806,640.00		1,220,806,640.00
	Sub-Total 1	**19,263,643,570.09**	**0.00**	**19,263,643,570.09**
	Federal Mins. Of Information			
				0.00
	Sub-Total 2	**0.00**	**0**	**0**
	Federal Mins. Of Transport			
1	Nigeria Railway Corporation	2,593,301,985.00		2,593,301,985.00
2	Nig. Nat. Shipping Line	856,144,342.00	856,144,342.00	0.00
3	Fed. Airport Auth. Of Nig.	2,017,121,725.00		2,017,121,725.00
	Sub-Total 3	**5,466,568,052.00**	**856,144,342.00**	**4,610,423,710.00**
	Federal Mins. Of Communication			
1	NITEL Plc	42,395,300,872.00		42,395,300,872.00
	Sub-Total 4	**42,395,300,872.00**	**0.00**	**42,395,300,872.00**
	Federal Mins. Of Science& Tech			
1	Nig. Building & Road Res.Inst.	42,933,333.00		42,933,333.00
	Sub-Total 5	**42,933,333.00**	**0.00**	**42,933,333.00**
	Federal Mins. Of Solid Minerals			
3	Nig. Uranun Co.	30,748,000.00	30,748,000.00	0.00
	Sub-Total 6	**30,748,000.00**	**30,748,000.00**	**0.00**
	Feral Mins. Of Agriculture			
1	**NACRDB**	**3,465,055,515.00**		**3,465,055,515**
	Fed. Ministry. Of Commerce & Industry			
9	Ukpilla Cement Company *	2,030,599	2,030,599	0.00
10	Steyer Nigeria Ltd *	581,431,485	581,431,485	0.00
12	Peugeot Automobile Ltd *	850,000,000		850,000,000.00
	Sub-Total 7	**1,433,462,084.00**	**583,462,084.00**	**850,000,000.00**
	Total Loans(1+2+3+4+5+6+7)	**162,689,359,435.09**	**1,487,979,426.00**	**161,201,380,009.09**

NOTE 18

LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES AS AT 31ST DECEMBER, 2013

S/N	List Of Mdas For 2013 Accounts	Closing Balance AS AT 31/12/2013	2013 Figures	Balance As At AS AT 31/12/2012
	Administrative Sector	**=N=**	**=N=**	**=N=**
1	Ministry Of Special Duties	600,000.00	600,000.00	0.00
2	National Haj Commission Of Nigeria	60,000.00	60,000.00	
3	Federal Ministry Of Foreign Affairs	18,316,617.50	1,860,000.00	16,456,617.50
4	Overseas Mission	-17,339,970.86		-17,339,970.86
5	Ministry Of Interior	0.00	-2,650,000.00	2,650,000.00
6	Customs, Immigration & Prisons Pension Board	3,851,160.66		3,851,160.66
7	Federal Fire Service	910,000.00	-1,690,000.00	2,600,000.00
8	Police Service Commission	-620,000.00	-620,000.00	0.00
9	Federalstaff Housing Loan Board	0.00	-51,528,490.08	51,528,490.08
10	Federal Civil Service Commission	17,697,200.00	17,697,200.00	0.00
	Economic Sector			
11	National Agricultural Seeds Council	0.00	-300,000.00	300,000.00
12	Investment And Securities Tribunal	0.00	-17,498,343.56	17,498,343.56
13	Industrial Arbitration Panel	0.00	-48,000.00	48,000.00
14	National Board For Technology Incubator Centre-Abuja	1,090,000.00	1,090,000.00	0.00
15	Atomic Energy Commission	1,231,370.00	1,231,370.00	0.00
16	Federal Ministry Of Power	0.00	-26,682,637.96	26,682,637.96
17	Ministry Of Mines And Steel	5,740,200.00		5,740,200.00
18	Federal Ministry Of Culture & Tourism	63,401,147.00		63,401,147.00
	Law & Justices Sector			
19	National Judicial Council - Abuja	0.00	-1,280,000.00	1,280,000.00
20	National Industrial Court	0.00	-58,805.00	58,805.00
21	National Judicial Institute - Abuja	0.00	-3,134,779.48	3,134,779.48
22	Federal Judicial Service Commission - Abuja	0.00	164,000.00	-164,000.00
23	Nat. Human Rights Commission	0.00	-4,634,080.16	4,634,080.16
	Regional Sector			
	Social Sector			
24	Minstry Of Youth Development	0.00	-176,528,400.00	176,528,400.00
25	National Obstetric Fistula Centre, Abakaliki	347,000.00		347,000.00
26	Federal Ministry Of Environment	0.00	-5,411,000.00	5,411,000.00
27	Environmental Health Registration Officers Councils Of Nigeria	0.00	-600,000.00	600,000.00
	Total	**95,284,724.30**	**-269,961,966.24**	**365,246,690.54**

The Provisions of the Financial Regulations and Treasury Circular required that Imprest granted must be retired at the end of the Financial year. However at year end some of the Imprest remains unretired. It is the policy of the Federal Government that all Imprest granted shall be retired before the end of the financial year. However where an Imprest is given out close to the financial year end or an Imprest already given could not be accounted for, such an Imprest (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized

NOTE 19

LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA) AS AT 31ST DECEMBER, 2013

		Closing Balance	2013 Figures	Closing Balance
S/N	List Of MDAs For 2013 Accounts	2013	2013	2012
	Administrative Sector	₦	₦	₦
1	Ministry Of Special Duties	26,064,463.00	26,064,463.00	0.00
2	National Emergency Management Agency	-789,705.34	-789,705.34	
3	Secretary To Government Of The Federation	2,818,000.00	2,818,000.00	0.00
4	Federal Ministry Of Foreign Affairs	431,312,684.71	317,355,483.00	113,957,201.71
5	Overseas Mission	-1,038,883,283.52	0.00	-1,038,883,283.52
6	Ministry Of Interior	0.00	-128,395,540.49	128,395,540.49
7	Nigerian Immigration Service(Nis)	-27,421,712.69	-8,425,565.00	-18,996,147.69
8	Police Service Commission	-3,378,570.00	-3,378,570.00	0.00
9	Police Formation And Command	-34,790.09	0.00	-34,790.09
10	Federal Ministry Of Police Affairs	-86,206,008.00	-86,206,008.00	0.00
11	OHCS (Pension Office) 2009	27,143,575.90	0.00	27,143,575.90
12	OHCS (Pension Office) 31/12/2013	4,377,500.00	4,377,500.00	
13	Public Complaints Commission	181,483,536.09	181,483,536.09	0.00
14	Federal Civil Service Commission	249,262,733.05	249,262,733.05	0.00
15	Ministry Of Co-Op & Integration In Africa	150,237,734.92	0.00	150,237,734.92
	Economic Sector			
16	Federal Ministry Of Agriculture	0.00	-1,071,231,406.81	1,071,231,406.81
17	Investment And Securities Tribunal	0.00	-5,532,334.85	5,532,334.85
18	Nigeria Custom Service	0.00	-300,000.00	300,000.00
19	Min. Of Emp, Labour And Productivity	53,654,800.00	53,654,800.00	0.00
20	Industrial Arbitration Panel	0.00	-80,517,647.79	80,517,647.79
21	National Biotechnology Dev. Agency(NABDA)	-1,147,622.80	0.00	-1,147,622.80
22	Federal Ministry Of Power	0.00	763,875,422.74	-763,875,422.74
23	Petroleum Pricing Regulatory Commission	1,420,400.00	1,420,400.00	
24	Ministry Of Mines And Steel	243,402,711.41	0.00	243,402,711.41
25	Geological Survey Of Nigeria Agency	0.00	135,000.00	-135,000.00
26	Federal Roads Maintenance Agency	1,277,200.00	1,277,200.00	0.00
27	Federal Ministry Of Culture & Tourism	330,748,319.62	1,496,996,759.45	-1,166,248,439.83
28	National Planning Commission	210,289,840.00	210,289,840.00	0.00
29	National Bureau Of Statistics	0.00	45,179,059.00	-45,179,059.00
	Law & Justices Sector			
30	National Judicial Council - Abuja	0.00	-20,536,739.94	20,536,739.94
31	Court Of Appeal, Abuja	381,054,374.09	381,054,374.09	0.00
32	Federal High Court-Lagos	0.00	-844,611,155.33	844,611,155.33
33	FCT. High Court Of Justice, Abuja	77,927,159.61	77,927,159.61	0.00
34	Customary Court Of Appeal, Abuja	0.00	15,575,336.00	-15,575,336.00
35	National Industrial Court	0.00	-59,276,931.81	59,276,931.81
36	National Judicial Institute - Abuja	62,519,572.20	0.00	62,519,572.20
37	FCT. Judicial Service Committee -FCT Abuja	5,491,600.00	5,491,600.00	0.00
	Regional Sector			
	Social Sector			
38	Ministry Of Youth Development	0.00	-312,160,421.47	312,160,421.47
39	Federal Ministry Of Women Affairs	-60,000.00	-60,000.00	0.00
40	Federal Ministry Of Environment	0.00	-6,032,656.67	6,032,656.67
41	National Population Commission	0.00	-19,174,893.03	19,174,893.03
	Total:	**1,282,564,518.11**	**1,187,609,089.50**	**94,955,428.61**

The Provisions of the Financial Regulations required that Advances granted must be retired at the end of the Financial year. However at year end some of the Advances remain unretired. It is the policy of the Federal Government that all advances granted shall be retired before the end of the financial year. However where an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) is treated as cash equivalent in the Cash Flow statements as Cash Equivalent since there is no proof that such funds have been utilized

NOTE 20

REVOLVING LOAN ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	Ministry/Department	Closing Balance As At 31/12/2013	*Less:* Payments In 2013	*Add:* Receipts In 2013	Balance As At 31/12/2012
		₦	₦	₦	₦
1	Federal Ministry of Agriculture-Fertilizer	34,627,254,356.33			34,627,254,356.33
2	Federal Ministry of Agriculture-DRG & Others	1,036,504,704.77			1,036,504,704.77
3	National Poverty Eradication Programme	1,819,986,000.74			1,819,986,000.74
4	Federal Government Staff Housing Loans	(8,895,375,748.02)	(1,895,186,148.97)	1,624,767,310.54	(8,624,956,909.59)
5	Federal Ministry of Health	(70,000.00)			(70,000.00)
	Total:	**28,588,299,313.82**	**(1,895,186,148.97)**	**1,624,767,310.54**	**28,858,718,152.25**

It is the Policy of Government to set aside some of its Funds as Loans to Beneficiaries especially Staff. The Loans are in the form of Revolving where recoveries are used to grant to other group of Officers. Receipts are not classified as Revenue and Payments are not classified as Expenditures. The Balances on these Accounts are Assets to Government at period end.

NOTE 21

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2013

	NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2013	ADDITIONAL LOANS PROCURED WITHIN THE YEAR (SEE DETAILS BELOW)	ADDITIONAL LOANS DRAW DOWN WITHIN THE YEAR	*LESS:* LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	CLOSING BALANCE AS AT 31/12/2013	EXCHANGE RATE AT AT 31/12/2013	CLOSING BALANCE AS AT 31/12/2013
		CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		=N=
	A: MULTILATERAL-WORLD BANK GROUP:							
1	International Development Association(IDA)	4,622,910,000.00	706,590,000.00			5,329,500,000.00	155.70	829,803,150,000.00
2	International Fund for Agriculture Development(IFAD)	84,310,000.00	7,890,000.00			92,200,000.00	155.70	14,355,540,000.00
	B: AFRICA DEVELOPMENT BANK GROUP:							
3	African Dev. Bank (ADB)	32,230,000.00	128,870,000.00			161,100,000.00	155.70	25,083,270,000.00
4	African Development Foundation(ADF)	406,450,000.00	164,950,000.00			571,400,000.00	155.70	88,966,980,000.00
	C: OTHER MULTILATERALS							
5	ABEDA		3,300,000.00			3,300,000.00	155.70	513,810,000.00
6	European Investment Bank(EDF/EIB)	104,320,000.00			1,120,000.00	103,200,000.00	155.70	16,068,240,000.00
7	Islamic Development Bank(IDB)	14,540,000.00			40,000.00	14,500,000.00	155.70	2,257,650,000.00
	D: BILATERAL							
8	Exim Bank of China (NIGCOMSAT)	683,030,000.00	283,670,000.00			966,700,000.00	155.70	150,515,190,000.00
9	French Development Agency (AFD)		59,000,000.00			59,000,000.00	155.70	9,186,300,000.00
	E: COMMERCIAL/OTHERS:							
10	ZTE	56,630,000.00			44,830,000.00	11,800,000.00	155.70	1,837,260,000.00
11	CMEC		9,200,000.00			9,200,000.00	155.70	1,432,440,000.00
12	EUROBOND	-	1,500,000,000.00			1,500,000,000.00	155.70	233,550,000,000.00
13	Others	2,650,000.00			2,650,000.00	-		-
14	AFD	20,000,000.00			20,000,000.00	-	155.70	-
15	Bank of England/ Citibank Lazards Agency Fees	500,000,000.00			500,000,000.00	-	155.70	-
	TOTAL	**6,527,070,000.00**	**2,863,470,000.00**	**-**	**568,640,000.00**	**8,821,900,000.00**		**1,373,569,830,000.00**
	TOTAL DEBTS IN NAIRA	**847,277,686,900.00**	**445,842,279,000.00**	**-**	**88,537,248,000.00**			

CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2013 '=N= 155.70 to $

Source:Annual Report and Statement of Accounts for the year ended December, 2013 of Debt Managment Office of Nigeria

NOTE 22

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS.

AS AT 31ST DECEMBER, 2013

	DESCRIPTION	BALANCE AS AT 31/12/2012	ADDITIONAL WITHIN THE YEAR	*LESS:*REPAYMENT WITHIN THE YEAR	*BALANCE AS AT 31/12/2013*
S/N		=N=	=N=	=N=	=N=
	FGN AND TREASURY BONDS:				
1	Unfunded (Treasury Bonds)	334,560,500,000.00		19,170,000,000.00	315,390,500,000.00
2	Unfunded (1st FGN Bonds)	599,454,000.00		599,454,000.00	0.00
3	Unfunded (3rd FGN Bonds)	62,659,361,000.00		62,659,361,000.00	0.00
4	Unfunded (4th FGN Bonds)	431,000,000,000.00		131,000,000,000.00	300,000,000,000.00
5	Unfunded (5th FGN Bonds)	705,241,688,000.00		330,241,687,000.00	375,000,001,000.00
6	Unfunded (6th FGN Bonds)	838,655,011,000.00		254,758,312,000.00	583,896,699,000.00
7	Unfunded (7th FGN Bonds)	1,206,698,997,000.00		170,128,389,000.00	1,036,570,608,000.00
8	Unfunded (8th FGN Bonds)	320,000,000,000.00			320,000,000,000.00
9	Unfunded (9th FGN Bonds)	515,194,989,000.00	888,900,710,000.00		1,404,095,699,000.00
10	Unfunded (10th FGN Bonds)		202,474,704,000.00	***0.00***	202,474,704,000.00
	Grand Total FGN & Treasury Bonds	***4,414,610,000,000.00***	***1,091,375,414,000.00***	***968,557,203,000.00***	***4,537,428,211,000.00***

Source: Annual Report and Statement of Accounts for the year ended December, 2013 of Debt Management Office of Nigeria

NOTE 23

SCHEDULE OFMOVEMENTS OF NIGERIA TREASURY BILLS (NTB)

FOR THE YEAR ENDED 31ST DECEMBER, 2013

	REF.	ACTUAL TOTAL	REMARKS
RECEIPTS		**₦**	-
OPENING BALANCE (01/01/2013)		2,528,723,699,126.95	-
NTB (ISSUED/RECEIPTS)	A	2,950,753,324,576.26	
SUB-TOTAL INFLOW		***5,479,477,023,703.21***	
LESS REPAYMENTS			
NTB (REPAYMENTS)	B	-3,266,472,405,763.67	
SUB-TOTAL OUTFLOW		***-3,266,472,405,763.67***	
NTB AS AT 31ST DECEMBER 2013.		**2,213,004,617,939.54**	

MONTHLY ANALYSIS OF NTB

REFERENCE NOS.		***A***	**B**
MONTHS		**NTB ISSUES**	**NTB PAYMENTS**
JANUARY		560,339,249,940.21	256,291,660,000.00
FEBRUARY		132,495,774,203.05	496,218,838,252.94
MARCH		282,813,813,298.94	206,605,707,000.00
APRIL		296,662,564,613.99	324,269,395,000.00
MAY		253,271,281,955.34	267,996,552,000.00
JUNE		280,937,892,408.74	401,010,332,349.43
JULY		171,942,057,925.13	181,680,264,992.24
AUGUST		203,538,845,270.37	222,705,120,000.00
SEPTEMBER		304,624,986,936.48	331,218,270,000.00
OCTOBER		208,907,103,869.48	226,109,767,000.00
NOVEMBER		141,444,319,543.41	99,843,700,000.00
DECEMBER		113,775,434,611.12	252,522,799,169.06
TOTALS		**2,950,753,324,576.26**	**3,266,472,405,763.67**

SOURCE: CRF BANK STATEMENTS FOR YEAR 2013.

NOTE 24

SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	Description	Funded	*Redemption Year*	*Balance As At 31/12/2012*	Additional Loan In The Year	Repayment In The Year	*Balance As At 31/12/2013*
				=N=	=N=	=N=	=N=
1	**Nigeria Development Loan Stock**						
	Grand Total Development Loan Stock			-	-	-	-

Source: Annual Report and Statement of Accounts for the year ended December, 2013 of Debt Management Office of Nigeria

NOTE 25

SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS TO CRF

FOR THE YEAR ENDED 31ST DECEMBER, 2013

S/N	Source Of Loan	Balance As At 31/12/2012	Amount Received In The Year	Amount Repaid In The Year	Balance As At 31/12/2013	Remarks
			=N=	=N=	=N=	
1	Development Of Nat. Resources Account	207,588,085,668.92		0.00	207,588,085,668.92	
2	Development Of Nat. Resources Account		112,700,000,000.00		112,700,000,000.00	
3	Education Tax Pool Account		70,000,000,000.00		70,000,000,000.00	18/09/2013
	Total	**207,588,085,668.92**	**182,700,000,000.00**	**0.00**	**390,288,085,668.92**	

NOTE: The Initial Loan taken from Natural Resources Development Fund Account in the year 2010 & on the 24th August, 2012 to fund the Budget. Another Loan was taken from the Education Tax Pool Account on 18/09/2013. N80,700,000,000.00 and N32,000,000,000.00 were borrowed from Development of Natural Resources

SOURCE: CRF BANK STATEMENT

NOTE 26
DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2013

S/N	List Of Mdas For 2013 Accounts	Closing Balance As At 31/12/2013	2013 Figures	Balance As At As At 31/12/2012
		₦	₦	₦
	Administrative Sector			
1	Min. Of Defence	-4,428,080.52		-4,428,080.52
2	Nigeria Defence Academy	-2,274,667.20		-2,274,667.20
3	Presidential Committee On Barrack Rehab.	21,731,891.12		21,731,891.12
4	Federal Ministry Of Inter-Gov' Tal Affairs	-35,149,816.00		-35,149,816.00
5	Federal Ministry Of Foreign Affairs	-499,200.49		-499,200.49
6	Federal Ministry Of Inf & Communication	-19,095,237.37		-19,095,237.37
7	Nigerian Prisons Service(NPS)	-3,548,018.28		-3,548,018.28
8	Nigerian Immigration Service(Nis)	-101,270.00		-101,270.00
9	Customs, Immigration & Prisons Pension Board	-8,999,010.59		-8,999,010.59
10	Police Formation And Command	-150,000.00		-150,000.00
11	Federal Ministry Of Police Affairs	-264,886,573.70		-264,886,573.70
12	Federal Fire Service	-105,000.00		-105,000.00
13	Office Of Head Of Service Of The Federation	-38,336,709.00		-38,336,709.00
14	Federal Civil Service Commission	-94.00		-94.00
	Economic Sector			
15	Federal Ministry Of Agriculture	-509,947,124.40		-509,947,124.40
16	Federal Ministry Of Finance	3,509,000.00		3,509,000.00
17	Budget Office Of The Federation	587,725.12		587,725.12
18	Federal Ministry Of Trade & Investments	-2,328,284.02		-2,328,284.02
19	Tafawa Balewa Square Management Board	238,820.06		238,820.06
20	Federal Ministry Of Transport	-13,584,400.00		-13,584,400.00
21	Ministry Of Aviation	565,758,706.15		565,758,706.15
22	Federal Ministry Of Power	-5,500.00		-5,500.00
23	Federal Ministry Of Works	-3,042,683.80		-3,042,683.80
24	Ministry Of Lands, Housing & Urban Development	-31,454,114.00		-31,454,114.00
	Law & Justices Sector			
25	National Judicial Council - Abuja	-1,840,499.09		-1,840,499.09
26	Supreme Court Of Nigeria	-88,684,900.26		-88,684,900.26
27	Court Of Appeal, Abuja	-3,453,000.00		-3,453,000.00
28	Federal High Court-Lagos	-100,006,637.88		-100,006,637.88
29	Fct. High Court Of Justice, Abuja	16,200,000.00		16,200,000.00
30	Federal Ministry Of Justice	-38,868,113.02		-38,868,113.02
31	Nat. Human Rights Commission	-40,000.00		-40,000.00
	Social Sector			
32	Ministry Of Youth Development	97,158,853.82		97,158,853.82
33	National Centre For Women Development	-400,000.00		-400,000.00
34	Federal Ministry Of Education	-188,871,191.50		-188,871,191.50
35	Federal Ministry Of Health	36,035,094.37		36,035,094.37
36	National Sports Commission	0.00		138,139,313.47
37	National Population Commission	-24,718,712.13		-24,718,712.13
	SUB-TOTAL:MDA	**-643,598,746.61**		**-505,459,433.14**
	Federal Pay Offices			
1	STF (FPO Accounts) Abuja	2,239,083,455.49		2,239,083,455.49
2	FPO Abakaliki	-52,082.04		-52,082.04
	Calabar	1,373,737.63	1,373,737.63	

3	Owerri	-11,374,757.19		-11,374,757.19
4	Enugu	6,187,632.49	12,283,464.44	-6,095,831.95
5	FPO Makurdi	166,732.00		166,732.00
6	FPO Port-Harcourt	421,335.42		421,335.42
7	FPO Gombe	0.00		0.00
8	FPO Gusau	-2,356,593.42		-2,356,593.42
9	FPO Jos	43,950.00		43,950.00
10	Kano	0.00		0.00
11	Sokoto	13,203,310.98		13,203,310.98
12	Akure	0.00		0.00
13	Ibadan	0.00		0.00
14	Umuahia	0.00		0.00
15	Asaba	4,808,101.96		4,808,101.96
16	Benin City	-470,931.38	-1,167,892.24	696,960.86
17	Minna	127,214.01	127,214.01	0.00
18	FPO Abeokuta	0.00		0.00
19	FPO Ado-Ekiti	-1,663,661.74		-1,663,661.74
20	FPO Yenogoa	-1,762,810.65	-1,111,823.70	-650,986.95
21	FPO Ilorin	4,584,974.08	4,584,974.08	0.00
	Sub-Total FPO	**2,252,319,607.64**	**16,089,674.22**	**2,236,229,933.42**
	Grand Total Deposit	**1,608,720,861.03**	**16,089,674.22**	**1,730,770,500.28**

NOTE 27
DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2013

S/N	Details	Actual	Final Budget	Original/Initial Budget	Savings/ (Excess Exp.)	Budget Performance
		₦	₦	₦	₦	%
		-	-	-	-	-
1	Capital Supplementation	-	-	-	-	
2	Total Allocation:	-	621,210,694,780.00	621,210,694,780.00	621,210,694,780.00	0.00
3	Adjustment To Capital Costs	576,496,013.38	5,000,000,000.00	5,000,000,000.00	4,423,503,986.62	11.53
4	Viability Gap Fund - PPP	-	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	0.00
5	Job Creation	-	15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	
6	Counterpart Funding Including Global Fund/Health	3,720,115,980.00	4,800,000,000.00	4,800,000,000.00	1,079,884,020.00	77.50
7	Arrears Of Counterpart Funding	2,161,539,497.00	2,420,000,000.00	2,420,000,000.00	258,460,503.00	89.32
8	Multi Year Tariff Order	-	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
9	Phase I: Programme And Project Portfolio Management For Pilot MDAs	-	500,000,000.00	500,000,000.00	500,000,000.00	0.00
10	Quick Wins - Completion Of 2008 & 2009 Projects	-	1,700,000,000.00	1,700,000,000.00	1,700,000,000.00	0.00
11	Conditional Grants And Social Safety Nets (MDGs)	-	67,000,000,000.00	67,000,000,000.00	67,000,000,000.00	0.00
12	Support To UNDP Millennium Campaign Programme Nigeria In Africa/African Parliamentarian Programme	-	400,000,000.00	400,000,000.00	400,000,000.00	0.00
13	2011 And 2012 M&E	-	3,450,000,000.00	3,450,000,000.00	3,450,000,000.00	
14	Consultancy, Survey And Short Term Studies	-	863,000,000.00	863,000,000.00	863,000,000.00	
15	Communications And Advocacy	-	860,000,000.00	860,000,000.00	860,000,000.00	
16	MDGs Special Projects	-	8,100,000,000.00	8,100,000,000.00	8,100,000,000.00	
17	Special Intervention	-	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00	0.00
18	Payment Of Local Contractors' Debts	4,988,620,809.40	38,000,000,000.00	38,000,000,000.00	33,011,379,190.60	13.13
19	Police Reforms Fund (Share Of Fgn)	-	22,000,000,000.00	22,000,000,000.00	22,000,000,000.00	0.00
20	Bank Of Industry	553,249,108.00	-		- 553,249,108.00	
21	Bank Of Agriculture	258,885,128.00	1,000,000,000.00	1,000,000,000.00	741,114,872.00	25.89
22	Nigerian Export - Import Bank - Share Of Equity	746,655,382.00	1,500,000,000.00	1,500,000,000.00	753,344,618.00	
23	Royal Swaziland Sugar Corporation	-	-	-	-	
24	Petroleum Technology Development Fund	-	-	-	-	
25	Sinking Fund For Infrastructural Development	-	65,000,000,000.00	65,000,000,000.00	65,000,000,000.00	0.00
26	Lands And Housing (2010 Outstanding Liabilities)	7,046,915,047.00	12,000,000,000.00	12,000,000,000.00	4,953,084,953.00	58.72
27	Sports Development	-	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
28	Energy Commission Of Nigeria (2010 Outstanding Liabilities)	7,933,310,000.00	8,000,000,000.00	8,000,000,000.00	66,690,000.00	99.17
29	PHCN Privatisation	45,000,000,000.00	45,000,000,000.00	45,000,000,000.00	-	100.00
30	Funding Of Galaxy Backbone Infrastructure	-	4,060,000,000.00	4,060,000,000.00	4,060,000,000.00	0.00
31	NELMCO	-	14,000,000,000.00	14,000,000,000.00	14,000,000,000.00	0.00
32	Bulk Traders	6,848,783,566.00	16,000,000,000.00	16,000,000,000.00	9,151,216,434.00	42.80

33	Capital Development Of National Institute For Legislative Studies (Nils)	5,000,000,000.00	-	-	- 5,000,000,000.00	#Div/0!
34	Court Security Programme	-	5,760,000,000.00	5,760,000,000.00	5,760,000,000.00	0.00
35	Strengthening Of Capacity Of Osa Of President On NASS	-	200,000,000.00	200,000,000.00	200,000,000.00	0.00
36	New Nigerian Newspapers Liability	849,224,751.16	850,000,000.00	850,000,000.00	775,248.84	99.91
37	Refund To States For Federal Road Projects	8,000,000,000.00	20,000,000,000.00	20,000,000,000.00	12,000,000,000.00	40.00
38	Special Initiative For Women Participation In Agriculture, Water, Sport, Communication Technology, Etc	916,900,000.00	-		- 916,900,000.00	
39	Special Initiative For Women Participation In Agriculture, Water, Sport, Communication Technology Etc.	-	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
40	Activation Of Nigerian Air force C - 130 Aircraft - (NAF 913) And (NAF 197)	3,000,000,000.00	9,000,000,000.00	9,000,000,000.00	6,000,000,000.00	33.33
41	Payment For Maturing Domestic Bonds	75,000,000,000.00	75,000,000,000.00	75,000,000,000.00	-	100.00
42	2011 Election Violence And Civil Disturbances (Damage Done To Public Properties And Places Of Worship	5,747,694,780.00	-		-5,747,694,780.00	
43	Sinking Fund For Retiring Future Matured Bonds	-	25,000,000,000.00	25,000,000,000.00	25,000,000,000.00	0.00
44	Gas Revolution Initiative: Dredging Of Escravos River	-	8,000,000,000.00	8,000,000,000.00	8,000,000,000.00	0.00
45	GIFMIS Capital	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
46	Special Intervention/ Constituency Projects	-	-		-	
	Total	**178,348,390,061.94**	**1,233,673,694,780.00**	**1,233,673,694,780.00**	**1,055,325,304,718.06**	

NOTE 28
DETAILS OF STATUTORY TRANSFERS TO UNIVERSAL BASIC EDUCATION (UBEC) AND NIGER- DELTA DEVELOPMENT COMMISSION (NDDC) IN 2013

SN	DESCRIPTION	OFFICE	ACTUAL AMOUNT	BUDGET 2013	REMARKS
			₦	₦	
1	1 Qtr. Allocation	UBEC	15,779,329,207.00		Statutory Transfers
2	2 Qtr. Allocation	UBEC	22,360,170,792.99		Statutory Transfers
3	3 Qtr. Allocation	UBEC	19,069,699,999.99		Statutory Transfers
4	4 Qtr. Allocation	UBEC	19,069,749,999.99		Statutory Transfers
	Sub-Total		**76,278,949,999.97**	9,404,110,216.07	
1	1 Qtr. Allocation	NDDC			
1	2 Qtr. Allocation	NDDC	30,674,000,000.00		
1	3rd Qtr. Allocation	NDDC			
1	4th Qtr. Allocation	NDDC	30,673,000,000.00		
	Sub-Total		**61,347,000,000.00**	70,000,000.00	
	Grand Total- Transfers		**137,625,949,999.97**	**9,474,110,216.07**	

NOTE 29- OTHER NOTES

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION, ABUJA

S/N	DETAILS OF DISCLOSURE	AMOUNT	REMARKS
A	Balances in the J P Morgan Chase Bank. Federal Government of Nigeria has an account that receives Foreign Revenue which are transferred into the CRF Bank Account. The balances of this account as at 31st December, 2013 is as stated		
		USD $1,449,773.55 **(=N=225,729,741.74) at =N= 155.70/USD**	This amount is to be transferred into the CRF. Bank Account Number 000000400939134
B	Independent Revenue Account with CBN	**225,729,741.74**	This amount is to be transferred into the CRF. Bank Account Number 000000400939134
C	Ministry of Foreign Affairs- ECOWAS Levy Account	**=N= 38,061,889,973.34**	Balance as at 31st December, 2013
D	**Details of Charges on NTB, Sinking Fund & Other Bank Charges:**		
	Discount Element(Comm./Charges on NTB)	625,619,349,474.04	
	Interest on Bond		
	Capital Sinking Fund(Charges)	5,412,778,901.00	
	Ways and Means Charges:		
	Bank Charges: DEBIT INTEREST		
	Total Direct Exp. Costs CRF:	**631,032,128,375.04**	
E	**Summary Of Expenditure Budget At A Glance**		
	Transfers-NJC	67,000,000,000.00	
	Transfers-NASS	150,000,000,000.00	
	Transfers-NDDC	61,347,000,000.00	
	Transfers-UBEC	76,279,000,000.00	
	Transfers-INEC	32,000,000,000.00	
	Transfers-NHRC	1,350,000,000.00	387,976,000,000.0
	Borrowings-Domestic	543,376,000,000.00	
	Borrowings-Foreign	48,388,000,000.00	591,764,000,000.0
	EXECUTIVE BUDGET		
	MDAs PERSONNEL COST	1,611,294,899,031.08	
	MDAs OVERHEAD	197,613,033,944.96	
	Capital Spending Including MYTO	2,130,450,721,628.62	
	Pensions And Gratuities	143,236,495,795.25	
	Service Wide Votes	363,529,583,943.14	4,446,124,734,343.0
	Total Budget		**5,425,864,734,343.0**

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
SUMMARY OF ADDITIONAL ENCOURAGED DISCLOSURES AS AT 31ST DECEMBER, 2013

S/N	Contingent Liabilities.	Ref. No.	Amount Outstanding As At 31st December, 2013 ₦	Remarks
1	MDA Outstanding Contractors Liabilities	01	188,888,186,988.80	
2	Outstanding Pension & Gratuity	02	-	Data not yet available
3	Pending Litigation (According To One MDA)	03	-	Data not yet available
4	Guarantees (According To MDAs)	04	-	Data not yet available
	Grand Total		**188,888,186,988.80**	

REF. NO. 01

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
SCHEDULE OF CONTRACTORS LIABILITIES AS AT 31ST DECEMBER, 2013

S/NO	MDA	Amount Outstanding As At 31st December, 2013 ₦	Ref. No.
1	Sharia Court Of Appeal, Abuja	98,960,080.83	
2	Small & Medium Enterprises Development Agency Of Nig.	2,803,000.00	
3	Ministry Of Interior (CDFIPB)	8,250,600.00	
4	Bureau Of Public Procurement	156,253,241.90	
5	Federal Ministry Of Health	497,210,502.00	
6	Nigeria Hydrological Services Agency	5,040,000.00	
7	Nigeria Security And Civil Defence	622,354,298.06	NSCDC/NHQ/F&A/11/71
8	National Defence College Nigeria	2,067,904,448.00	NDC/FIN/247/0
9	University Of Abuja	104,105,075.51	UATH/FIN/001.
10	Nigeria Immigration Service	105,559,123.98	NIS/HQ/ADM/2753/T/17
11	Federal Ministry Of Information	1,056,030,141.21	FMIC/DFA/007/11/122
12	National Oil Spill Detection &Response Agency	840,916,918.16	NOSDRA/PPAR/65/11/263
13	National Human Rights Commission	-	NHRC/031B/VOL111/679
14	Federal Ministry Of Works	121,705,016,946.00	DFA/682/184
15	Energy Commission Of Nigeria	2,409,899,616.52	ECN/SF/AF/005/IX
16	Public Service Institute Of Nigeria	2,124,612,842.11	PSIN/AF/191/5
17	Nigeria Customs Service	4,831,909,879.73	NCS/ACCTS/HQ/060/S.152
18	Ministry Of Aviation	48,370,740,569.87	FM/F&A/OC/02/31
19	Federal Ministry Of Justice	24,507,470.11	FM/DFA/HCJ/VOL.1/10
20	Debt Management Office	339,539,678.67	DMO/ACCTS/026/IV/888
21	Federal Ministry Of Education	3,516,572,556.14	FME/DFA/DDA/12/1/78
22	News Agency Of Nigeria	-	NAN/ACCTS/AG/009/IV/381
23	National Salaries, Incomes & Wages Commission	-	SWC/RE/S.4/ACCT.145
	Grand Total	**188,888,186,988.80**	

NOTE:
Please note that Schedule requested above refers to necessary documentations that will justify the inclusion of the Accounting transaction as part of the Outstanding Contractors Liabilities.

REF. NO. 02

PENSION AND GRATUITY AS AT 31ST DECEMBER, 2013

S/NO	Description	MDA	Budget	Actual Releases	Actual Payment	Amount Outstanding As At 31st December, 2013	Remarks
			₦	₦	₦	₦	
1	Pension and Gratuity-Civilian (OHCSF)	Office of the Head of Civil Service of the Federation					
2	Pension and Gratuity-Military	Directorate of military Pension Board					
3	Pension and Gratuity-Police	Police Pension Office					
4	Pension and Gratuity-CIPPO	Custom, Immigration and Prison Pension Office					

NOTE:

Information about outstanding Pension & Gratuity could not be obtained from relevant Pension Offices. However, efforts are on to obtain the information in subsequent years.

REF. NO. 03

PENDING LITIGATIONS AS AT 31ST DECEMBER, 2013

S/N	MDA	Budget	Actual Releases	Actual Payment	Amount Outstanding As At 31st December, 2013	Remarks
		₦	₦	₦	₦	

NOTE:

Information about Pending Litigations could not be obtained from relevant Offices. However, efforts are on to obtain the information in subsequent years.

REF. NO. 04

DETAILS OF GUARANTEES AS AT 31ST DECEMBER, 2013

S/N	MDA	Budget	Actual Releases	Actual Payment	Amount Outstanding As At 31st December, 2013	Remarks
		₦	₦	₦	₦	

NOTE:

Information about Guarantees could not be obtained from relevant Offices. However, efforts are on to obtain the information in subsequent years.