



**ANNUAL REPORT
OF THE
AUDITOR-GENERAL
FOR THE FEDERATION
ON THE ACCOUNTS OF THE
FEDERATION OF NIGERIA
FOR THE YEAR ENDED
31ST DECEMBER, 2014**

His Excellency,
The Senate President,
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, 2014**

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999, as amended, I am pleased to submit to His Excellency, the Senate President, two copies of my Annual Report on the Accounts of the Government of the Federal Republic of Nigeria for the year ended 31st December, 2014.

Please, accept the assurances of my highest regards.

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

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REPORT OF
THE AUDITOR-GENERAL FOR THE FEDERATION
ON THE ACCOUNTS OF THE
GOVERNMENT OF THE FEDERATION OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2014

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2013, 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 13 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 2014 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, 2014 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report dated 14th March, 2016

(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.

14th March, 2016

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, 2014 were first submitted to me by the Accountant-General of the Federation on 12th June, 2015 and resubmitted on 24th November, 2015. 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 auditors' 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 2014 to me. Only 78 (Seventy-eight) audited Financial Statements for 2014 had been submitted to my Office as at the time of compiling this Report in September, 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, 2013 was submitted to the National Assembly on 10th March, 2015.

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 13 of this 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: Security Agencies Department

This Section contains observations made on the Accounts of the Police, the Military and other Security Agencies.

- 1.11 Section 7: Judiciary Audit Department**
This Section contains observations made on the Accounts of the Judiciary and Courts.
- 1.12 Section 8: Legislature Audit Department**
This Section contains observations made on the Accounts of the Legislature and the National Assembly.
- 1.13 Section 9: 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.
- 1.14 Section 10: 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.
- 1.15 Section 11: Periodic Checks of Statutory Bodies**
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.
- 1.16 Section 12: 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.
- 1.17 ACKNOWLEDGEMENTS**
- 1.18 Section 13 ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES OF 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 12th June, 2015 and re-submitted on the 24th November, 2015. These submissions in June and November, 2015 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, 2015, 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 yearsq 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 the 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, 2014 (Statement No. 2.0), the following observations were made:-

2.04 ASSETS

2.05 Liquid Assets

2.06 Pension Account (CBN) – N13,943,576,960.25- Note 40

Examination of Note 40 to the Financial Statement for the year 2014 revealed that:

- (i) The sum of N13,943,576,960.25 being closing balance of Pension Account while the opening balance showed N26,726,085,500.60. There is need to justify this closing balance of N13,943,576,960.25 by making available the Bank Statements.
- (ii) The audit review of the Statement of Affairs and Consolidated Transcript of Account for the disbursement of Pension Arrears for the year ended 31st December, 2014, showed there was a borrowed fund for PHCN Staff in the sum of N54,536,413,672.93, with no evidence of the source(s) of the

borrowed fund, that will enable audit monitoring and confirmation of repayment.

2.07 Non-Disclosure of the Closing Balance of IPPIS Operation Transaction Account and Refusal to Produce the Bank Statements.

The Bank Statements, Cash Book, Mandates and Statement of Affairs of IPPIS Operation Transaction Account No. 300000200 in CBN, were not produced for audit. The refusals to produce these documents despite an official request vide the letter Reference No. OAuGF/TAD/VOL.1/147 dated 29th June, 2015 has denied audit in forming opinion about the true position of the operation of the Account, more importantly, the non-disclosure of the closing balance of the Account as at 31st December 2014 in the Financial Statement of Assets and Liabilities had material effect on the true and fair position of the Financial Statements 2014. With the introduction of Treasury Single Accounting (TSA) system, the closing balance in this account should have closed off to the main Federal Government CRF Bank Account in the Central Bank of Nigeria (CBN).

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

- (i) Provide the related books of Pension Account which includes Cash Book, Bank Statements of the closing balance of ₦13,943,576,960.25, Bank Reconciliations, Payment Vouchers, and Ledgers.
- (ii) Provide explanation as to the source(s) of the borrowed fund of ₦54,536,413,672.93 for PHCN Staff in Pension Account with evidence of approvals and also to explain the repayment period with the amortization schedule.
- (iii) Provide the Bank Statements, Cash Book, Mandates and Statement of Affairs of IPPIS Operation Transaction Account No. 300000200 in CBN.
- (iv) Provide explanation why the closing balance of IPPIS Operation Transaction Account as at 31st December, 2014 was not disclosed in the Financial Statements or remitted to Consolidated Revenue Account (CRF) as required by Treasury Single Accounting System.

2.09 Inflow of ₦797,957,752,129.96 and Disbursements (Expenditure) of ₦745,494,129,530.51 from the 34 Funds and Levies Note 41.

Examination of Note 41 of the Financial Statement showed that:

- (i) There was a total inflows and outflows of ₦797,957,752,129.96 and ₦745,494,129,530.51 respectively, into twenty nine (29) out of the thirty four (34) Funds and Levies.
- (ii) Three (3) of the Accounts in Note 41 as listed below had no inflow which called for a great concern, considering the sources and purposes of these levies and Funds.
 - 10% Cocoa Levy
 - Service Charge Pool Account
 - Police Reward Fund

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

- (iii) There was no evidence of the authority for the expenditure (disbursements) of the sum of ₦745,494,129,530.51, by way of Appropriation Act from the National Assembly, thereby resulting into extra budgetary spending.
- (iv) The Bank Statements of each of the Special Funds mentioned with the exception of Ecological, Stabilization and Development of Natural Resources Funds in Note 41 showing the inflows, disbursements and closing balances were not produced for audit.

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

- (i) Provide the sources of the individual inflow figures in respect of each of the Funds and Levies.
- (ii) Produce the Bank Statements of each of the levies and Funds from January 2014 to December 2014 except Stabilization Fund, Ecological Fund and Development of Natural Resources Accounts for audit.
- (iii) Explain the reasons for non-collection of the levies into 10% Cocoa Levy, Service Charge Pool Account, Cheque Operational Account and Police Reward Fund that had no inflow and their Bank Statements from January 2014 to December 2014 should be produced.
- (iv) Produce the Appropriation Act for the sum of ₦745,494,129,530.35 representing total disbursements from the twenty three (23) Funds and Levies.

2.11 Funds Directly Deducted from Federal Government's Share of Federation Accounts- ₦200,984,862,002.84.

During the examination of Federation Account records and Trial Balance to Financial Statements the following observations were made:

- (i) There were direct deductions amounting to ₦200,984,862,002.84 (computed audit figure) from Federal Government's share of 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.
- (ii) The sum of ₦253,778,853,653.15 was included in ₦797,957,752,129.96 reported in Note 41 of the 2014 Financial Statement. This created a variance of ₦52,793,991,650.77 perceived to be over funding as shown in the table below.

Details	Stabilization ₦	Ecology ₦	Dev. of Natural Res. ₦	Total ₦
As per SRA	27,307,651,295.09	54,635,302,590.20	91,753,708,351.55	173,696,662,236.84
As Per Sure-P	1,855,670,103.12	3,711,340,206.24	6,235,051,546.44	11,802,061,855.80
As Per Non Oil Rev	1,399,156,181.67	669,120,800.28	4,701,164,770.42	6,769,441,752.37
Refund by NNPC	60,083,461.92	550,328,132.22	924,547,902.13	1,534,959,496.27
Other Distributions	306,668,666.81	3,237,337,551.13	3,637,730,443.16	7,181,736,661.10
Total	30,929,229,708.61	62,803,429,280.07	107,252,203,013.70	200,984,862,002.38

As Per Note 41	44,055,423,572.25	67,318,845,536.61	142,404,584,544.29	253,778,853,653.15
Variance	13,126,193,863.64	4,515,416,256.54	35,152,381,530.59	52,793,991,650.77

2.12 Loans from Special Funds for Different Purposes: **N594,358,010,763.89**

It was observed from the audit examination of Ledger for Special Funds for the year under review that amounts totaling N594,358,010,763.89 as detailed below were withdrawn from Stabilization Fund and Development of Natural Resources accounts as loans to various beneficiaries, contrary to the established objectives of the Funds. The purpose of the Development of Natural Resources Fund is to provide financial resources to develop alternative mineral resources to oil and gas and the beneficiaries are relevant Ministries like Solid Mineral Development. The purpose of the Stabilization Fund is to provide for unforeseen contingencies and economic downturn and the beneficiaries are the 36 States and Federal Capital Territory (FCT). The Stabilization Fund belongs to the three tiers of Government while Development of Natural Resources Fund belongs to the Federal Government.

Year	Stabilization N	Dev. of Natural Res. N	Total N
2004	827,578,112.70	53,797,655,662.70	54,625,233,775.40
2005	-	3,185,413,125.60	3,185,413,125.60
2006	4,889,715,118.83	15,773,428,978.00	20,663,144,096.83
2007	19,731,286,681.00		19,731,286,681.00
2008	-	-	-
2009	-	-	-
2010	66,721,961,531.00	127,588,085,668.92	194,310,047,199.92
2011	-	-	-
2012	3,033,251,394.70	80,000,000,000.00	83,033,251,394.70
2013	78,669,892,898.00	80,700,000,000.00	159,369,892,898.00
2014	10,506,416,492.44	48,933,325,100.00	59,439,741,592.44
Total	184,380,102,228.67	409,977,908,535.22	594,358,010,763.89

2.13 Irregular Payments from Special Funds- N73,547,759,436.60

During the audit examination of Special Funds for the year 2014, the following observations were made:

- (i) The total payments amounting to N73,547,759,436.60 as detailed below were made contrary to the established purposes of the funds.
- (ii) The sum of N36,432,423,968.73 was released to the Office of National Security Adviser for rehabilitation and constructions of Dams instead of Federal Ministry of Water Resources. The purpose of this amount had no relevance to the mandates of that Office. One wonders what the Office of Security Adviser was doing with rehabilitation and constructions of Dams. This was a gross abuse of the fund.
- (iii) One of the signatories to the commercial bank account into which the sum of N31,324,952,239.87 was paid (i.e. for the schools Agricultural Programme), was a political appointee and not a career officer as required by an extant rule. This also was a gross abuse of the Development of Natural Resources Fund.
- (iv) The names of the manufacturers of the hand sanitizers and specific beneficiaries for which the sum of N2,894,531,250.00, was released from the Account of Development of Natural Resources, were not disclosed, despite the non-relevance of this expenditure to the Fund.

S/N	Mandate No	Fund	Description	Amount (N)
i	FD/RS/31/VOL. VIII/18/DF of 14/03/2014	Stabilization	Group Life Assurance Premium For Armed Forces Budgeted in 2013 But Not Cash Backed	2,395,851,978.00
ii	FD/FA/124/VOL. XII/173/DF of 23/03/2014	Development Of Natural Resources	Payment to the Office of the National Security Adviser	36,432,423,968.73
iii	FD/FA/124/VOL. XII/225/DF of 08/09/2014	Development Of Natural Resources	Payment for Schools Agricultural Programmes	500,000,000.00
iv	FD/FA/124/VOL. XII/123/DF of 30/10/2014	Development Of Natural Resources	Procurement of Hand Sanitizer For Schools and Critical Public Places	2,894,531,250.00
v	FD/FA/124/VOL. XII/256/DF of 19/09/2014	Development Of Natural Resources	Payment of Subsidy On Fertilizer And Youth Employment In Agricultural Programmes	31,324,952,239.87
Total				73,547,759,436.60

This expenditure of ₦73,547,759,436.60 amounts to gross misapplication and abuse of the fund, because the payments were at variances with the purpose and beneficiaries of each of the Funds. There was no evidence of these lines of expenditure in the 2014 Appropriation Act. This is a clear case of extra budgetary funding and expenditure.

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

- (i) Explain for the variance of ₦52,793,991,650.77 resulting from direct deductions amounting to ₦173,696,662,236.84 of Federal Government's share of Federation Accounts in respect of each of the three Funds and the sum of ₦253,778,853.653.15 included in ₦797,957,752,129.96 reported in Note 41.
- (ii) Explain the misapplication and gross abuse of the Accounts of the Trust and other Funds, which had resulted to extra budgetary funding and expenditure with no evidence in 2014 Appropriation Act.
- (iii) Recover various loans granted and evidence of recovery sent to my office for verification.
- (iv) Ensure that Payments from special funds should always be made for the purposes they are meant for henceforth.
- (v) Provide for the breakdown for the rehabilitation and construction of the dams, evidence of utilization and completion of the dams for which the sum of ₦36,432,423,968.73 was released to the Office of the National Security Adviser. Also in the same vain are the sum of ₦2,395,851,978.00, ₦500,000,000.00, ₦2,894,531,250.00 and ₦31,324,952,239.87, which are Life Assurance Premium, Payment for School Agricultural Programmes, Procurement of Hand Sanitizer for School and Critical Public Places and Payment of Subsidy on Fertilizer and Youth Employment in Agricultural Programmes respectively, evidence of utilization should be provided.
- (vi) Ensure that further withdrawal from the Funds without a resolution from the National Assembly should be stopped henceforth.

2.15 Loans from Other Special Funds for Different Purposes:

2.16 25% Husked Brown Rice Levy- ₦922,429,782.00

It was observed from the audit examination of the Mandate No FD/LP 2014/57/I/82/DF dated 12th of January, 2015 that an amount of ₦922,429,782.00 was withdrawn from 25% Husked Brown Rice Levy as loan given to Independent National Electoral Commission (INEC) to finance 2015 Elections. The loan and the expenditure from the Levy is contrary to the purpose of the Fund which is to help fund the local production of brown rice in Nigeria and the beneficiaries are the local brown rice producers in Nigeria.

2.17 1% Comprehensive Import Supervision Scheme (CISS) Pool Levy- ₦7,000,000,000.00

It was observed from the audit examination of the Mandate No FD/LP 2014/57/I/82/DF dated 12th of January, 2015 that an amount of ₦7,000,000,000.00 was withdrawn from 1% CISS Levy as loan given to Independent National Electoral Commission (INEC) to finance 2015 Elections. The loan and the expenditure from the Levy is contrary to the purpose of the Fund which is to fund the Destination Inspection Service Providers as provided in the law since they are not paid from the Annual Budget. The following Destination Inspection Agents are beneficiaries:

- (i) Global Scanners
- (ii) SGS Trade Assurances Services
- (iii) COTECNA Destination Inspection Ltd.
- (iv) Webb-Fontaine

2.18 15% Wheat Grain Levy- ₦29,968,356,592.58

It was observed from the audit examination of the Mandates that out of the total amount of ₦29,968,356,592.58 disbursed from the 15% Wheat Grain Levy as loans to various beneficiaries between 2013 and 2014 as highlighted in the table below, the total amount of ₦19,717,237,105.00 were paid to Universities, Nigeria Army and NYSC, contrary to the established objectives of the Fund. The purpose of the Fund is to help fund the local production of Wheat in Nigeria and the beneficiaries are the local Wheat producers in Nigeria. As at the time of audit in 2015 the under listed loans remained unpaid. The payments of the sum of ₦19,717,237,105.00 to the three Agencies between 2013 and 2014 as loans amounted to misapplication of the Fund.

Date	Mandate No	Beneficiary	Purpose	Amount Borrowed (₦)
25/11/2013	FD/LP2013/40/I/301/DF	Revitalisation of Universities Infrastructure Account	Funding of Federal Universities	10,000,000,000.00
17/02/2014	FD/OAGF/REL/2013/29 2/I/24/DF	Nigeria Army	To Fund Some activities of Nigeria Army	4,767,237,105.00
17/02/2014	FD/OAGF/REL/2013/29 2/I/24/DF	NYSC	To Fund Some activities of NYSC	4,950,000,000.00
	Sub-Total			19,717,237,105.00
25/02/2014	FD/LP2013/292/I/173/D F	Fed. Min. of Agric & Rural Development	Execution of 2013 dry season farming	2,751,119,487.50
07/04/2014	FD/LP2013/292/I/45/DF	Fed. Min. of Agric & Rural Development	Execution of 2013 dry season farming	5,000,000,000.00
13/05/2014	FD/LP2013/292/I/48/DF	Fed. Min. of Agric & Rural Development	Execution of 2013 dry season farming	2,500,000,000.08
	Total			29,968,356,592.58

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

- (i) Recover the various loans granted and evidence of recovery sent to my office for verification.
- (ii) Ensure that payments from other special funds should always be made for the purposes they are meant for henceforth.
- (iii) Ensure that further withdrawal from the account without a resolution from the National Assembly should be stopped henceforth.

2.20 Loan From 10% Rice Levy- N37,428,000,000.00

It was observed from the audit examination of the Mandates that amounts totaling N37,428,000,000.00 as detailed below were withdrawn from 10% Rice Levy as loans to various beneficiaries between 2013 and 2014 is contrary to the established objectives of the Fund. The loans and the expenditure there from, is contrary to purpose of the Fund which is to fund the local production of rice in Nigeria and the beneficiaries are the local rice producers in Nigeria (through the National Food Reserve Agency).

Date	Mandate No	Beneficiary	Purpose	Amount Borrowed (N)
21/10/2013	FD/LP2013/131/I/58/DF	Federal Min. of Labour & Productivity	Amount borrowed to pay the allowances of the unskilled youth in public works programme (FML&P)	5,000,000,000.00
15/11/2013	FD/LP2013/8/I/11/DF	NSA	Amount borrowed to NSA to fund Anambra State gubernatorial election	500,000,000.00
21/11/2013	FD/LP2009/62/C C/II	NCS	Amount borrowed to enable NCS meet urgent expenditure	4,500,000,000.00
25/11/2013	FD/LP2013/40/I/301/DF	Revitalisation of Universities Infrastructure Account	Funding of Federal Universities	5,300,000,000.00
13/12/2013	FD/LP2013/8/I/48/DF	ONSA	Amount transferred to fund balance of Y2013 Capital Budget	3,000,000,000.00
		Sub- Total for 2013		18,300,000,000.00
07/01/2014	FD/LP2013/48/I/63/DF	NPHCDA/Immunisation Dedicated Account	Mr President pledge to Global Vaccine Summit in Abu Dhabi	2,000,000,000.00
10/04/2014	FD/LP2014/I/42/DF	NPHCDA/Immunisation Dedicated Account	Mr President pledge to Global Vaccine Summit in Abu Dhabi	2,500,000,000.00
24/02/2014	FD/LP2014/31/I/25/DF	Min. of Defence	Ration & Cash Allowance for Brigade of Guards	428,000,000.00
31/12/2014	FD/LP2014/131/I/188/DF	Nigerian Communication Satellite Operations (NIGCOSAT)	To fund renewal of NIGCOMSAT-IR Insurance for the next 12 months	450,000,000.00
12/01/2015	FD/LP2014/57/I/82/DF	INEC	INEC for 2015 Elections	10,000,000,000.00
22/12/2014	FD/OAGF/203/2013/IB/243/DF	NELMCO	2014 PHCN Pensions Allowances	3,750,000,000.00
		Sub-total - 2014		19,128,000,000.00
		Grand- Total		37,428,000,000.00

2.21 Examination of 10% Rice Levy Mandates-N21,095,713,098.77

The examination of the Note 41 and mandates revealed the following:

- (i) Note 41 reported that the sum of N29,680,889,670.49 was disbursed during the year under review, which brought the closing balance to N21,095,713,098.77 at 31st December, 2014.

However, the examination of the under-listed mandates revealed that a total amount of N62,614,257,639.49, were debited(disbursed) to/from, 10% Rice Levy Account No. 002-01775-41-03-7 maintained in CBN, as against Note 41

figure of ₦29,680,889,670.49, resulting in a difference of ₦32,933,367,969.00. The 10% Rice Development Levy is a fee charged on rice imported into Nigeria in order to discourage importation and dumping as well as encourage local production. The local rice producers in Nigeria (through the National Food Reserve Agency) are the beneficiaries.

Date	Mandate No	Beneficiary	Amount
			₦
7/1/2014	FD/LP2013/48/I/63/DF	NPHCDA/Immunisation Dedicated Account	2,000,000,000.00
24/02/2014	FD/LP2014/31/I/25/DF	Min. of Defence	428,000,000.00
10/4/2014	FD/LP2014/I/42/DF	NPHCDA/Immunisation Dedicated Account	2,500,000,000.00
31/12/2014	FD/LP2014/131/I/188/DF	Nigerian Communication Satellite Operations (NIGCOSAT)	450,000,000.00
12/1/2015	FD/LP2014/57/I/82/DF	INEC	10,000,000,000.00
22/12/2014	FD/OAGF/203/2013/IB/243/DF	NELMCO	3,750,000,000.00
3/2/2014	FD/LP 2009/62/C/II/576/DF	Nigeria Custom Service	806,286,243.40
8/4/2014	FD/LP 2009/62/C/II/538/DF	Nigeria Custom Service	44,166,682.57
12/6/2014	FD/LP 2009/62/C/II/543/DF	Nigeria Custom Service	467,553,991.23
26/06/2014	FD/LP 2009/62/C/II/492/DF	Nigeria Custom Service	145,812,563.97
5/8/2014	FD/LP 2009/62/C/II/549/DF	Nigeria Custom Service	816,352,358.53
20/11/2014	FD/LP 2009/62/C/II/555/DF	Nigeria Custom Service	212,219,574.44
3/12/2014	FD/LP 2009/62/C/II/565/DF	Nigeria Custom Service	720,371,951.45
29/08/2014	FD/LP2014/131/I/128/DF	Federal Ministry of Works	1,907,347,075.25
29/08/2014	FD/LP2014/131/I/128/DF	Federal Ministry of Works	1,680,609,720.65
22/08/2014	FD/LP2009/62/CC/11/431/DF	Nigeria Custom Service	12,685,537,478.00
25/02/2014	FD/LP2013/292/I/173/DF	Fed. Min. of Agric & Rural Development	4,000,000,000.00
24/09/2014	FD/LP2014/51/I/178/DF	Consolidated Revenue Account	10,000,000,000.00
23/12/2014	FD/LP2014/51/I/331/DF	Consolidated Revenue Account	10,000,000,000.00
Total			62,614,257,639.49

- (ii) The examination of the under-listed mandates amounting to ₦16,273,494,273.90 revealed gross abuse and miss-application of 10% Rice Levy Account No. 002-01775-41-03-7 maintained in CBN. The misapplication and abuse of the fund was because the payments in the sum of ₦16,273,494,273.90 were at variances with the purpose and beneficiaries for which the Fund was established. These disbursements and the expenditure from the Levy resulted in jeopardizing the objectives for which the fund was established. There was no evidence of these items of expenditure in 2014 Appropriation Act.

Date	Mandate No	Beneficiary	Purpose	Amount
29/08/14	FD/LP2014/131/I/128/DF	Federal Ministry of Works	Lafia-Obi-Awe-Tunga and Bauchi-Dass-Tafawa Balewa Roads	1,907,347,075.25
29/08/14	FD/LP2014/131/I/128/DF	Federal Ministry of Works	Emergency work on some roads in Oyo State	1,680,609,720.65
22/08/14	FD/LP2009/62/CC/11/431/DF	Nigeria Custom Service	To take care of urgent and critical needs	12,685,537,478.00
Total				₦16,273,494,273.90

All the amounts said to have been borrowed had not been redeemed as the time of audit. This confirmed that some of the disbursement amounted to extra budgetary allocation and expenditure.

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

- (i) Explain when the amounts totaling ~~₦~~37,428,000,000.00 purported to have been borrowed from 10% Rice Levy as loans to various beneficiaries between 2013 and 2014, contrary to the established objectives of the Funds would be redeemed.
- (ii) Explain why the total amount of ~~₦~~16,273,494,273.90 was paid to Federal Ministry of Works and Nigeria Custom Service from 10% Rice Levy Fund for construction of roads against the set objectives of the fund.
- (iii) Explain why the total amount of ~~₦~~62,614,257,639.49 borrowed from 10% Rice Levy Account was not disclosed in the Statement of Assets and Liabilities and when the loans will be redeemed.
- (iv) Produce the Bank Statements from 1st January to 31st December 2014 of 10% Rice Levy Fund for audit.
- (v) Explain the difference of ~~₦~~32,933,367,969.00, resulting from the Note 41 figure of ~~₦~~29,680,889,670.49, compared with the audit figure of ~~₦~~62,614,257,639.49.

2.23 Pension Bond Redemption Fund- ₦421,681,702,642.27

The following observation were made in respect of the closing balance of ~~₦~~421,681,702,642.27:

- (i) The closing balance of ~~₦~~421,681,702,642.27, was not correct because a letter Ref No. BPS/DIR/GEN/OAG/02/004 dated 8th June, 2015, from CBN stated that, “the closing balance in the Retirement Benefit Bond Redemption Fund as at 31st December, 2014 was ~~₦~~263,382,918.83+. This letter confirmed that there had been continued disbursements from the fund over the years by PENCOM for the settlement of retirement benefits of the civil servants, contrary to the position in the previous year’s reports. This had been subject of the previous years reports and great concern to the Office of the Auditor-General for the Federation was that the closing balance can neither be the same nor on the increase, especially when the funding was not increasing due to budget constraint. This letter also confirmed the position of the Office of the Auditor-General for the Federation, that the closing balances reported in the previous year’s Financial Statements were fictitious. This situation arose from refusal to provide documents despite official request, until now; even then, the Bank Statements of this Fund from inception to date are yet to be provided for audit.
- (ii) The Statement of Affairs and the CBN Bank Statements of this fund were not produced for audit to confirm the movements in the Fund.
- (iii) Note 41 showed that there was no disbursement from the Fund. The inference of the Schedule was that there was funding but no payments were made from the Fund contrary to the fact that there were audit evidences of funding and those who retired were paid their accrued retirement benefits transferred to the relevant Pension Fund Administrators (PFAS).

- (iv) The table below is the analysis and trend of the funding of Pension Redemption Fund from inception to the end of 31st December, 2014. It is clear from the table that the total amount of funding of ₦421,681,702,642.27 plus ₦7,710,262,123.09 for interest had been expended thereby resulting in a closing balance of ₦263,382,918.83 as at 31st December, 2014 which was confirmed by CBN letter Ref No. BPS/DIR/GEN/OAG/02/004 dated 8th June, 2015.

Year	Amount N	Interest on Investments as Reported by CBN N
2004	0	0
2005	0	0
2006	14,999,999,998.00	18,362,830.19
2007	23,000,000,004.00	1,766,838,505.55
2008	36,099,999,999.00	3,779,548,190.50
2009	35,349,999,996.00	1,312,835,211.32
2010	54,217,388,574.25	832,677,385.53
2011	54,275,232,847.50	0
2012	105,541,737,800.00	
2013	70,163,435,652.00	
2014	28,033,907,772.00	
Total	421,681,702,642.27	7,710,262,123.09

- (v) According to the Schedule of Yearly Payments into the Fund+ made available along with the remark therein, it was stated that the funds paid into Pension Redemption Fund was invested up to 2010. It was also reported that the investments were recouped at maturity and the cash was available with Central Bank of Nigeria (CBN) for Pension Redemption+. Also, was the information that there was no investment of the Fund since 2011 to 2014, contrary to Section 39 (1) of Pension Reform Act, 2014.
- (vi) The investments portfolios in which the amounts in this Fund that yielded the sum of ₦7,710,262,123.09 between May, 2006 to September, 2010 were not disclosed. The said Cash+ was not reported in the Financial Statement.

The information in the Schedule below showed that the total amount of ₦258,014,314,071.50 between 2011 and 2014 were not invested. This had been subject of my reports since 2011 without any positive response.

Year	Amount N
2011	54,275,232,847.50
2012	105,541,737,800.00
2013	70,163,435,652.00
2014	28,033,907,772.00
Total	258,014,314,071.50

- (vii) 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 2006 to 2014.

- (viii) The Bank Statements, Cash Book, Mandates and Statement of Affairs of Retirement Benefit Bond Redemption Fund Account No. 0140800-32. in CBN, were not produced for audit .The refusal to produce these documents despite an official request vide the letter Reference No. OAuGF/TAD/VOL.1/147 dated 29th June, 2015 denied the office in forming opinion about the true position of the operation of the Fund. More importantly, the disclosure of the wrong closing balance of the Fund as at 31st December 2014 in the Financial Statement of Assets and Liabilities; had material effect on the true and fair position of the Financial Statements 2014, under audit, considering the fact that the closing balance reported in the Statement was ~~₦~~421,681,702,642.27, as against the figure of ~~₦~~263,382,918.83 in the letter Ref No. BPS/DIR/GEN/OAG/02/004 dated 8th June, 2015, from CBN, which confirmed the true position of the balance, as at 31st December, 2014.

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

- (i) Produce the Bank Statements, Cash Book, Mandates and Statement of Affairs of the Pension Bond Redemption Fund from 2004 to 31st December, 2014 for audit.
- (ii) Disclose the instrument of investments of the amounts in the Fund from 2006 to 2010 including the Portfolios in which the amounts were invested, which yielded ~~₦~~7,710,262,123.09, for audit.
- (iii) Produce the bank accounts and Bank Statements in which the sum of ~~₦~~7,710,262,123.09 was credited.
- (iv) Produce the investments Ledgers maintained for the Fund for audit.
- (v) Explain the reasons why the sum of ~~₦~~7,710,262,123.09 said to be cash recouped from the investments was not reported in the Financial Statement as revenue into the Fund.
- (vi) Explain the disclosure of wrong closing balance of ~~₦~~421,681,702,642.27 contrary to the correct figure of ~~₦~~263,382,918.83 in the letter Ref No. BPS/DIR/GEN/OAG/02/004 dated 8th June, 2015, from CBN.
- (vii) Inform Central Bank of Nigeria to explain why it renege in its responsibility as provided for in Section 39 (1) of 2014 Pension Reform Act, by failing to invest the total sum of ~~₦~~258,014,314,071.50 accrued into the Fund between 2011 and 2014. This action by Central Bank of Nigeria had left the sum of ~~₦~~258,014,314,071.50 idle in violation of Section 39 (1) of Pension Reform Act, 2014.

2.25 Non-Compliance With Pension Reform Act 2014 on Retirement Benefit Bond Redemption Fund

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 2014 Sect. 39 (1) in respect of

Retirement Benefit Bond Redemption Funds still continued in 2014 despite my Audit Reports on this issue since 2004. It is therefore with constrained that this observation had to be mentioned again because no action had been taken on the previous reports and the mandates for payments of Pension Bond Redemption had not changed.

The wrong treatment and non-adherence to the Law as provided in Section 39 (1) which stipulates that **CBN should establish, invest and manage the Funds**, instead, each year the mandates had been in the favour of National Pension Commission contrary to Section 39 (1). This situation has therefore resulted in CBN not being aware of its responsibilities under the Law and equally making Office of Accountant-General of the Federation not having Investment Ledgers since there was no evidence of the investment of the Fund.

- (ii) Audit investigation had it that the situation still exists even in the current year 2015. It is therefore, worrisome 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 39 (1) of Pension Reform Act 2014. This is a law that came to effect eleven years ago.
- (iii) Also is the wrong accounting treatment of ~~N~~421,681,702,642.27 in Note 41, it could not be cash balance of Funds of FGN, since the requirement of the Act Section 39 (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 , because the Fund is held in trust by FGN, while the return on investing the Fund is reported under Assets. This is not the case in these Financial Statements.
- (iv) 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 39 (2). These two organizations ought to contribute not less than 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 2014 thereby resulting to under remittance into the Fund.

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

- (i) In connection with the above observations and previous years reports, the Investments Portfolios from the Funds should be shown under Assets in Statement No. 2 and the Funds under Liabilities.
- (ii) 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.

- (iii) The cause of non-compliance by Nigeria Customs Services and Federal Inland Revenue Service (FIRS) with the Act that came to effect eleven (11) years ago should be explained, especially with the observations in the previous years reports.
- (iv) All the organizations mentioned above should be sanctioned for not complying with Pension Reform Act 2014 which replaced Pension Reform Act 2004.
- (v) Efforts being made by the Office of the Accountant-General of the Federation to take up the responsibility of establishing, managing and investing the Fund, instead of CBN, by seeking amendment to the Law.

2.27 Cash Balances With Federal Pay Offices (FPOs) and Sub-Treasurer of the Federation (STF): N7,447,580.90 – Note 42

The examination of Note 42 of Statement 2 disclosed that the under listed Federal Pay Offices had a debit cash balances totaling N7,447,580.90. This indicates that the amount of N7,447,580.90 were not paid back to chest at the end of the year as required by the principle of cash basis of accounting.

Code	Description	Actual Year 2014
022000701100	FPO CALABAR	6,925.90
022000701400	FPO ENUGU	7,440,655.00
	Total	N 7,447,580.90

Also, with the closure of unspent balances at the end of the year, all the FPOs should have reported **NIL** balances. It is therefore not understood how the FPOs came about having closing balances in millions of Naira. However, it is doubtful because it is expected to have been linked with Treasury Single Account (TSA) and this would have automatically closed the Accounts

2.28 The Accountant-General of the Federation had been requested to explain why the closing balances totaling N7,447,580.90 were not paid to CRF.

2.29 Cash Held by Ministries, Department and Agencies - N182,077,213,001.94 (Note 43)

During the examination of the %Cash held by Ministries and Agencies (Note 43)+, the following observations were made:

- (i) The analysis of the closing balances in Note 43, as detailed below showed that the under listed MDAs had closing balances totaling N182,077,213,001.94 as at 31st December, 2014. This meant there was poor budget performance on the part of the affected MDAs.

Code	Description	Actual Year 2014 (N)
01	Administration	
011100500100	Office Of The Senior Special Assistant To The President - MDGS (OSSAP-MDGS)	5,244,110,771.68
011100800100	National Emergency Management Agency (Nema)	43,936,443.60
011104800100	Nigeria Atomic Energy Commission & Its Centres	27,144,024.56
011200100100	NASS Management	1,260,749,345.80
011200800100	General Service Office	85,834.00
011200900100	National Institute For Legislative Studies (Nils)	70,414,977.33
011600100100	Federal Ministry Of Defence - Main Mod	22,931,115.00
011600500100	Nigerian Airforce	2,912.72
011601300100	Presidential Committee On Barracks Rehabilitation	6,168,918.88
011601501700	Defence Missions	118,082,147.16
011602100100	Military Pension Board	285,255,250.17

011900900100	Foreign Mission: Abidjan	647,211,578.14
012300300100	Nigerian Television Authority	404,521,389.19
012400100100	Federal Ministry Of Interior - Hqtrs	486,549,448.94
012400300100	Nigeria Immigration Service	465,378,113.87
012400600100	Custom, Immigration, Prison Pension Office (Cippo)	11,951,828,491.84
012500100100	Office Of The Head Of The Civil Service Of The Federation - Hqtrs	12,638,549,401.86
012500200100	Federal Govt Staff Housing Loans Board	11,353,212.25
012500700100	Establishment And Pensions Office	13,100,134,441.96
014800100100	Independent National Electoral Commission	1,268,046,927.56
015500300100	Police Pension Board	1,120,408,688.87
015600100100	Ministry Of Communication Technology Hqtrs	17,982,715.48
016100100100	Secretary To The Government Of The Federation Hqtrs	29,301,615,077.18
016101500100	Nigeria Christian Pilgrim Commission	29,752,785.51
	Administration Total	78,522,214,013.55
02	Economic	
021501900100	Veterinary Council Of Nigeria	86,548.74
022000700100	Office Of The Accountant-General Of The Federation	370,051,213.80
022000800100	Federal Inland Revenue Services	14,661,785,240.01
022001500100	Pension Transitional Arrangement Department (Ptad) Hqtrs	777,026,697.22
022700400100	National Productivity Centre	3,356,054.87
022700500100	National Directorate Of Employment	87,073,248.58
022800900100	Board For Technology Business Incubator Centre - Abuja	47,242,697.19
022807300100	Energy Commission Of Nigeria	13,383,177.05
023100100100	Federal Ministry Of Energy (Power) - Hqtrs	675,376,922.52
023300900100	Nigeria Institute Of Mining And Geosciences	1,635,699.57
023301000100	Nigeria Mining Cadastre Office & Centers	872,946.75
023400200100	Office Of The Surveyor-General Of The Federation	110,779.50
023400400100	Federal Road Maintenance Agency	225,166,116.82
023600800100	National Gallery Of Art	35,267,074.88
023800400100	National Bureau Of Statistics	121,378,810.79
024600100100	Revenue Mobilization, Allocation, And Fiscal Commission	29,548,081.29
025205000100	Nigeria Integrated Water Management Commission	88,698.61
	Economic Total	17,049,450,008.19
03	Law & Justice	
031800100100	National Judicial Council- Abuja	1,572,781,130.86
031800200100	Supreme Court Of Nigeria	795,411.84
031801000100	Judiciary Service Committee- F.C.T. Abuja	146,604,598.45
031801100100	Federal Judiciary Service Commission- Abuja	146,604,598.45
	Law & Justice Total	1,866,785,739.60
04	Regional	
043700100100	Federal Capital Territory Administration	64,840,577.22
	Regional Total	64,840,577.22
05	Social Sector	
051300100100	Federal Ministry Of Youth Development - Hqtrs	119,291.00
051700300100	Universal Basic Education (Ube) Commission	82,672,342,633.61
051700500100	Joint Admissions Matriculation Board	3,356,443.98
051702102500	National Mathematical Centre, Sheda	4,535,496.00
052100100100	Federal Ministry Of Health - Hqtrs	312,528,811.88
052101400100	National Agency For Food And Drug Administration And Control	890,456,122.50
052102701000	Federal Neuro-Psychiatric Hospital Abeokuta	87,352,324.98
052102802800	Federal Staff Eye Clinics, Abuja	1,400.00
052104900100	National Hospital	546,107,001.70
053500200100	National Park Headquarters	2,327,339.63
053501600100	National Environmental Standards And Regulations Enforcement Agency	22,425,994.64
053900100100	Presidency - National Sports Commission - Hqtrs	32,369,803.46
	Social Sector Total	84,573,922,663.38
	Total	182,077,213,001.94

- (i) The closing balance of ₦14,661,785,240.01 for Federal Inland Revenue Services (FIRS) as at 31st December, 2014 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 years 2009, 2010, 2011, 2012, 2013 and 2014. The Cash Book, Bank Statements and Bank Reconciliation Statement were not made available for audit confirmation of the amount.

- (ii) The closing balance of ₦14,661,785,240.01 for FIRS, could not be true position as at 31st December, 2014, considering the repetition since 2009 and non-submission of Transcripts of Accounts.
- (iii) In the case of Office of Head of Service of the Federation (Civilian Pension Office) with a closing balance of ₦12,638,549,401.86 which was the balance brought forward from 2012 and 2013 cannot be the true position because, there were transactions of receipts and expenditure during the year 2014.
- (iv) 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 42.

2.30 MDAs With No Movement in Cash Balances

It was observed that the under listed MDAs had the same figures for closing balances for the years ended 31st December, 2013 and 2014 respectively. This indicates that no financial transactions took place in the respective MDAs during the year ended 31st December, 2014. This could not be the true position of their closing balances because funds were released to them during the year. This calls for explanation, by calling the affected MDAs to present their closing balances as at 31st December, 2014 of their Accounts and bring their cash books and Bank Reconciliation Statements for audit review.

Code	Description	Actual Year 2014	Previous Year 2013
		N	N
011104800100	Nigeria Atomic Energy Commission & Its Centres	27,144,024.56	27,144,024.56
012500100100	Office Of The Head Of The Civil Service Of The Federation - Hqtrs	12,638,549,401.86	12,638,549,401.86
015600100100	Ministry Of Communication Technology Hqtrs	17,982,715.48	17,982,715.48
022000800100	Federal Inland Revenue Services	14,661,785,240.01	14,661,785,240.01
022800900100	Board For Technology Business Incubator Centre - Abuja	47,242,697.19	47,242,697.19
023600800100	National Gallery Of Art	35,267,074.88	35,267,074.88
052104900100	National Hospital	546,107,001.70	546,107,001.70
	Total	27,974,078,155.88	27,974,078,155.88

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

- (i) An explanation why the closing balance of N14,661,785,240.01 were reported in Note 42 for FIRS, despite non submission of Transcripts by FIRS since 2009.
- (ii) The Transcripts of Accounts of FIRS 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, 2014.
- (iii) The Annual Financial Report of 2014 of FIRS should be produced for audit.

- (iv) 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 2014 for audit.
- (v) The reasons for having large closing balances in MDAs Accounts yearly, which impede development despite the operation of Treasury Single Account (TSA).
- (vi) The reasons why some MDAs had the same figures for closing balances for the years ended 31st December, 2013 and 2014 as if there were no funding and expenditure during those years respectively.

2.32 Cash Held From Aids and Grants by Ministries Departments and Agencies – N425,197,431.58- Note 44

During the examination of Note 44 to the Financial Statements, the following observations were made:

- (i) The various closing balances reported in Note 44 had no source documents to facilitate audit trail. For example, Bank Statements, Cash Books and Bank Reconciliation Statements, were not made available as a result the figure of N425,197,431.58 could not be confirmed.
- (ii) The nature of the aids and grants received by the MDAs were not stated in the Note to the Financial Statements.
- (iii) Also, it was observed that there was no movement in the operations of Federal Ministry of Energy (Power) . Hqtrs and Federal Ministry of Water Resources. Hqtrs, respectively during the year which led to the same figure of N140,050.00 and N183,443,295.88 being reported for the years ended 31st December, 2013 and 2014.
- (iv) Further investigation revealed that there were new aids and grants amounting to N241,614,085.70 granted to the under listed MDAs without supporting documents to confirm the transactions.
- (v) The information in Note 44 is not complete, there are many MDAs which received Aids and Grants before and currently, but not captured in this Note. For example, MDAs such as Health, National Immunization Programme, Ministry of Agriculture, National Planning, EFCC and DMO to mention a few were conspicuously missing. This calls for explanation, in order to report the true position.

Description	Actual Year 2014	Previous Year 2013
	N	N
Federal Ministry Of Defence - Main Mod	28,434,667.10	0
Federal Road Safety Commission	34,000.00	0
Accident Investigation Bureau	213,143,203.82	0
Presidency - National Sports Commission - Hqtrs	2,214.78	0
Total	241,614,085.70	

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

- (i) Provide the Bank Statements, Cash Books and Bank Reconciliation Statements where the figure of N425,197,431.58 was recorded.

- (ii) Provide the details of the nature of the aids and grants received by the MDAs during the year under review.
- (iii) Provide the supporting documents to confirm the transactions of the new aids of ₦241,614,085.70 granted during the year.
- (iv) Explain why the Universal Basic Education (UBE) Commission and National Mathematical Centre, Sheda had a total negative balance of ₦907,971,504.74 as cash balances at the end of the year.
- (v) Issue a Circular requesting all MDAs to submit in detail all Aids and Grants received over the years. There will be the need to provide a format for the information required, like name of Donor, type of Aids and Grants, amounts, agreements, purpose, date of Grants, Bank, closing balances of Cash Book and Bank with Bank Reconciliation Statements, Statement of Affairs or Audited Accounts and many more.
- (vi) Inform the National Planning Commission to provide information about Aids and Grants of all MDAs.

2.34 Investments and Other Cash Assets- ₦1,211,783,794,768.97 (Note 45)

Examination of Note 45 revealed that FGN had additional investments to the tune of ₦666,398,715,025.60 as detailed below. The amortization schedule and agreements of these investments were not produced for audit.

Code	Description	Actual Year 2014 ₦	Additional ₦	Previous Year 2013 ₦
13104	Bank Of Agriculture	22,698,124,834.00	5,309,213,207.00	17,388,911,627.00
13112	Bank Of Industry	239,732,212,174.00	105,518,813,810.00	134,213,398,364.00
13118	Fund For Agric Fin. In Nig.(FAFIN)	2,354,241,750.00	2,354,241,750.00	0
47101	Cocoa Research Institute Fund (Crown Agents -Cash A)	2,397,987.49	2,397,987.49	0
47102	Head Of Service Pension Fund (Crown Agents -Cash A)	241,308,861.40	241,308,861.40	0
48101	Cocoa Research Institute Fund (Crown Agents - Bond & Equity B)	3,285,997,519.45	3,285,997,519.45	0
48102	Head Of Service Pension Fund (Crown Agents - Bond & Equity B)	1,849,302,650.26	1,849,302,650.26	0
49101	National Integrated Power Project (NIPP)	547,837,439,240.00	547,837,439,240.00	0
	Total	818,001,025,016.60	666,398,715,025.60	151,602,309,991.00

2.35 Omission of the Loans Initially Guaranteed by Federal Government but Converted to Equity In Bank Of Industry (BOI) and Bank of Agriculture (BOA).

According to page 89 of 2014 Annual Report of Debt Management Office (DMO) the following observations were made:

- (i) It was stated that the three (3) On-Lent Loans totaling ₦110,000,000,000.00 originally granted to the Bank of Industry (BOI) and Bank of Agriculture (BOA) but guaranteed by FGN, were converted into FGN Equity in the affected banks, based on Presidential directives as detailed below.

S/N	MDA	Facility ₦	Loan Amount ₦	Principal Amount Outstanding ₦
i	Bank of Industry (BOI)	N5 Billion Loan to BOI	5,000,000,000.00	5,000,000,000.00
ii	Bank of Agriculture (BOA) formerly Nigerian Agricultural Cooperative & Rural Development Bank (NACRDB)	N5 Billion Loan to NACRDB	5,000,000,000.00	5,000,000,000.00

iii	Bank of Industry (BOI)	N100 Billion for Cotton, Textile & Garment Scheme	100,000,000,000.00	100,000,000,000.00
	Total		110,000,000,000.00	110,000,000,000.00

The implication of this is that FGN had taken up the responsibilities of repaying the sum of ₦110,000,000,000.00 loans initially granted the two banks by increasing her shares in the two banks.

- (i) Also according to the DMO Report, the sum of ₦110,000,000,000.00 loan is the principal outstanding as at 31st December, 2014. The interest element was not disclosed in the report, meaning that the outstanding loan will be more than ₦110 Billion when the interest element is computed with the amortization schedule and factored into the total to be repaid.
- (ii) Furthermore, it was noted that this magnitude of the liability of ₦110,000,000,000.00 loans on the part of FGN was not disclosed in the Financial Statements neither as liability nor contingent liability.
- (iii) There was no evidence that these transactions relating to the conversion of ₦110,000,000,000.00 loans in Bank of Industry (BOI) and Bank of Agriculture (BOA) were reflected in value of FGN investments in the two banks reported in Note 44 to the Financial Statements.

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

- (i) Provide the AIEs and Mandates for the payment of the additional investments of ₦666,398,715,025.60 during the year.
- (ii) Provide the Share Certificates of all the additional investments reported in Note 45 for audit verification.
- (iii) Inform the DMO to produce the Agreement reached by FGN for the repayment of the ₦110 Billion.
- (iv) Inform the DMO to produce the Amortization Schedule to show the interest element, period of redeeming the loan.
- (v) Provide explanation for the omission of ₦110,000,000,000.00 loan in the Financial Statements.
- (vi) Provide the Share Certificates from the Bank of Industry (BOI) and Bank of Agriculture (BOA) in respect of investments of ₦105,000,000,000.00 and ₦5,000,000,000.00 respectively and number of shares allocated.

2.37 Investment Forfeited to the Federal Government – ₦1,230,287.00 (Note 45):

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 and the dividends paid

thereon. Many of the investments range between fifty (N50.00) Naira and Four hundred thousand Naira (N400,000.00) and this raises the question as to the materiality of the forfeited investments.

There is need for documentary evidence in form 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.

2.38 The Accountant-General had been required to:

- (i) State efforts being made to dispose the investments, considering the materiality of the value of the investments and the current low stock price due to the Global Meltdown.
- (ii) Produce the share certificates of each of the twenty five companies for verification.
- (iii) Confirm the true ownership of the Federal Government interest in the forfeited investments.

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

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

2.40 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.

2.41 Outstanding Imprest of (N58,888,763.60) -Note 46

Audit findings showed that five (5) MDAs as detailed below had the outstanding balances totaling N11,710,000.00 as at 31st December, 2014 instead of NIL balances in their imprest accounts, contrary to Financial Regulation (2009) Nos. 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	N
i	Ministry Of Special Duties & Inter-Governmental Services	1,520,000.00
ii	Ministry of Labour & Productivity- Hqtrs	200,000.00
iii	Federal Ministry of Energy (Power)- Hqtrs	6,830,000.00
iv	Nigerian Geological Survey Agency	400,000.00
v	Ministry of Water Resources- Hqtrs	2,760,000.00
	Total	11,710,000.00

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

2.42 MDAs with Credit Balances of Imprest

The records examined and the figures in Note146 showed that two (2) MDAs had outstanding imprest in credit of N70,098,763.60 as detailed below 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	₦
i	Ministry of Foreign Affairs & Inter- Governmental Affairs- Hqtrs	500,000.00
ii	Federal Civil Service Commission	70,098,763.60
	Total	70,598,763.60

2.43 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.

2.44 Unretired Advances ₦2,648,524,577.00 (Note 47)

It was observed that the under listed MDAs had the outstanding unretired advances totaling ₦2,648,524,577.00 as at 31st December, 2014 instead of NIL balances in Advances Ledgers.

Description	Opening Balance	Additions	Deductions	Closing Balance
	N	N	N	N
Senate	-	750,000,000.00	-	750,000,000.00
Foreign Mission: Abidjan	(1,038,883,283.52)	1,042,629,568.53	2,122,448.98	1,623,836.03
Establishment And Pensions Office	-	37,591,645.00	8,500,000.00	29,091,645.00
Federal Civil Service Commission	249,262,733.43	122,319,840.00	294,264,085.82	77,318,487.61
National Poverty Eradication Program (NAPEP)	-	40,429,664.40	37,399,010.00	3,030,654.40
Budget Office Of The Federation	-	295,025,519.00	196,592,096.00	98,433,423.00
SMEDAN - H/Qtrs	-	73,072,107.00	32,931,795.00	40,140,312.00
Federal Ministry Of Labour And Productivity - Hqtrs	53,654,800.44	42,921,550.00	89,664,750.44	6,911,600.00
Federal Ministry Of Energy (Power) - Hqtrs	-	11,366,097.00	-	11,366,097.00
Petroleum Products Pricing Regulatory Agency (PPPRA)	1,420,400.44	2,583,000.00	1,926,400.44	2,077,000.00
Nigeria Mining Cadastre Office & Centres	-	14,542,650.00	8,288,650.00	6,254,000.00
Federal Ministry Of Tourism, Culture & National Orientation - Hqtrs	330,748,319.92	189,361,978.10	492,766,668.02	27,343,630.00
National Planning Commission - Hqtrs	210,289,840.42	133,083,022.50	250,791,690.42	92,581,172.50
Federal Ministry Of Water Resources - Hqtrs	-	213,392,368.09	-	213,392,368.09
Court Of Appeal	381,054,374.42	238,286,306.96	382,782,824.42	236,557,856.96
Federal High Court, Lagos	-	455,707,518.75	-	455,707,518.75
Judiciary Service Committee- F.C.T. Abuja	5,491,600.53	7,362,200.00	10,413,600.53	2,440,200.00
Federal Judiciary Service Commission- Abuja	-	7,362,200.00	4,922,000.00	2,440,200.00
Code Of Conduct Bureau	-	9,539,000.00	5,070,937.81	4,468,062.19
Federal Ministry Of Niger Delta Hqtrs	-	365,469,932.51	238,288,056.51	127,181,876.00
Federal Ministry Of Health - Hqtrs	-	389,065,630.00	11,142,118.00	377,923,512.00
National Environmental Standards And Regulations Enforcement Agency	-	57,800,848.47	4,024,000.00	53,776,848.47
National Population Commission	-	80,752,642.00	52,288,365.00	28,464,277.00
Total	193,038,786.08	4,579,665,288.31	2,124,179,497.39	2,648,524,577.00

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

2.45 Outstanding Advances with Credit Balances Note 47

In Note 47, two MDAs had 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, 2014. Also, was the fact that some of the credit balances had no movement in their figures, which suggests that these figures are not reliable to show the true position in the MDAs.

Description	Opening Balance	Additions	Deductions	Closing Balance
	N	N	N	N
NASS Management	-	166,486,270.21	170,000,000.00	(3,513,729.79)
Federal Ministry Of Defence - Main MOD	-	-	91,985,239.20	(91,985,239.20)
Total	-	166,486,270.21	261,985,239.20	(95,498,968.99)

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

- (i) Recover the outstanding advances from the allocations of the MDAs with recovery particulars sent to my Office for verification and impose sanctions on erring MDAs for failure to adhere to Financial Regulations (2009) No.1404, 1405, 1416, 1419 and 1420.
- (ii) Explain the reasons for these credit balances and efforts being made to clear them from the accounts should be explained.

2.47 Revolving Loans – N49,260,499,920.14 (Note 48):

The audit examination of Note 48 revealed the following:

- (i) The total inflows was N20,672,200,606.32 and no outflows as detailed below was not stated in Note 48.

Description	Opening Balance	Additions	Deductions	Closing Balance
	N	N	N	N
Federal Govt Staff Housing Loans Board	-8,895,375,748.02	20,672,200,606.32	0	11,776,824,858.30
National Poverty Eradication Program (NAPEP)	1,819,986,000.74	0	0	1,819,986,000.74
Federal Ministry Of Agriculture	35,663,759,061.10	0	0	35,663,759,061.10
Federal Ministry Of Health - Hqtrs	-70,000.00	0	0	-70,000.00
Total	28,588,299,313.82	20,672,200,606.32	0	49,260,499,920.14

- (i) Federal Government Staff Housing Loan in Note 48 had a receipt of N20,672,200,606.32, whereas, there was no repayment during the year. This could not be possible because deductions were being made from the salaries of the beneficiaries. This calls for explanation from Federal Government Staff Housing Loan Board to justify the true position.
- (ii) There was no repayments nor receipts in respect of Federal Ministry of Agriculture and National Poverty Eradication Programme out of a total of N35,663,759,061.10 and N1,819,986,000.74 respectively during the year under review. Further investigation of 2013 report revealed that the no repayments nor receipts in respect of Federal Ministry of Agriculture of

₦35,663,759,061.10 comprised of Fertilizer and DRG of ₦34,627,254,356.33 and ₦1,036,504,704.77 respectively.

- (iii) Also, the credit balance of ₦70,000.00 in respect of 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 been prepared.
- (v) The 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 and recommendations for improvement before the huge loans become irrecoverable.

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

- (i) Provide the reasons for the credit balance of ₦70,000.00 for Federal Ministry of Health.
- (ii) Provide the reasons for NIL repayment for Federal Government Housing Loans .
- (iii) Provide Bank Statements of each of the Revolving Loans.
- (iv) Provide separate Transcripts of Account for each of the Revolving Loan and 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.
- (v) Also, direct 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.

LIABILITIES

2.49 Public Funds

2.50 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:-

<u>Nature of Funds</u>	₦
Share of Derivation and Ecology	62,803,429,280.07
Stabilization	30,929,229,708.61

1.68% Development of Nat. Resources

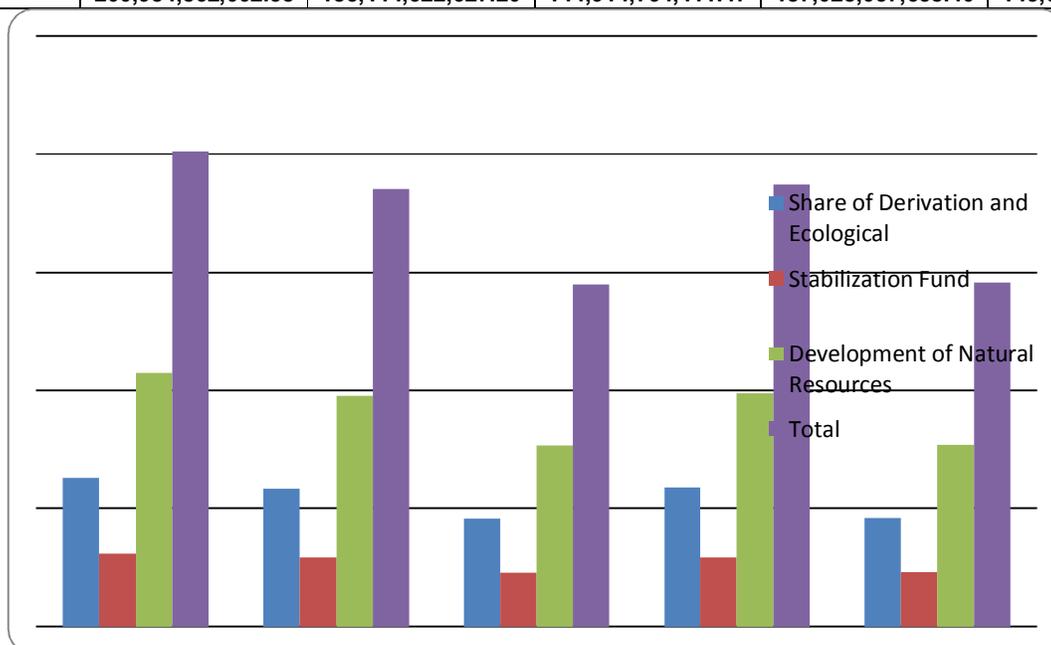
107,252,203,013.70

Total

N200,984,862,002.38

**Analysis of Receipts into Special Funds from FAAC 2010 – 2014
Financial Years Deducted from Federal Government Share**

Nature of Funds	Amounts Received				
	2014	2013	2012	2011	2010
	N	N	N	N	N
Share of Derivation and Ecological	62,803,429,280.07	58,212,142,650.06	45,570,680,632.53	58,810,709,955.47	45,761,020,631.50
Stabilization Fund	30,929,229,708.61	29,106,080,325.03	22,785,340,316.28	29,415,354,977.73	22,870,510,315.76
Development of Natural Resources	107,252,203,013.70	97,796,399,652.11	76,558,743,462.66	98,801,992,725.20	76,878,514,660.93
Total	200,984,862,002.38	185,114,622,627.20	144,914,764,411.47	187,028,057,658.40	145,520,045,608.19



2.51 Non Establishment of an Agency to Administer the Ecological Fund

The audit examinations revealed that the amounts totaling ~~N~~551,380,037,196.14 were deducted from the Federation Account to Ecological Fund from June 1999 to December 2014 (see the table below). Meanwhile, no Agency has been established to manage the Fund in accordance with Section 5(4) of Revenue Allocation Act. At present the National Committee on Ecological Problems (NCEP) is the body responsible for handling ecological problems in the country. This Committee has its office in the Office of the Secretary to the Government of the Federation (SGF) and its Chairman is the Honourable Minister of Environment, Housing & Urban Development. The purpose of the Fund is to intervene and co-ordinate the general ecological problems in the Country and the beneficiaries are the State Governments and National Emergency Management Agency (NEMA). This observation has been subject of my report over the years without any positive response.

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

2001	29,281,627,123.19
2002	15,178,139,953.73
2003	19,626,933,753.05
2004	18,401,410,786.00
2005	23,315,329,256.90
2006	30,150,665,507.38
2007	33,394,704,121.14
2008	43,283,794,803.17
2009	39,023,357,671.75
2010	45,761,019,641.50
2011	58,810,709,955.47
2012	45,570,680,632.53
2013	58,212,142,650.06
2014	62,803,429,280.07
Total	551,380,037,196.14

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

2.53 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.

2.54 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.

2.55 External Loans: FGN ₦1,631,532,440,000.00 Note 49

During the examination of Note 49, it was observed that there was no documentary evidence for confirmation of each of the loans repaid during the year, reported in DMO documents which were the source of the figures reported by the Office of Accountant-General of the Federation.

2.56 The Accountant-General of the Federation had been requested to provide evidence of all the loans repayment as reported by DMO to confirm the authenticity of the figure reported in the schedule. This information could be inform of mandates or telegraphic transfers in respect of each of the loans

2.57 FGN Bounds ₦5,088,722,000.00- Note 50

Examination of Note 50 of FGN Bonds showed that the balance as at 31st December, 2014 of ₦5,088,501,722,000.00 was made up of the under-listed:

Details	N	N
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Balanced 31/12/2013		4,537,428,211,000.00
Addition in the year		788,214,464,668.34
Total		5,325,642,675,668.34
Less		
Repayment within the year		237,140,953,668.34
Balanced 31/12/2014		5,088,501,722,000.00

However, the audit figures analysed below as receipts and payments into and out of CRF Account showed that the closing balance of ₦5,088,501,722,000.00 was not correct.

Details of FGN Bond Proceeds

Month	Audit Figure (N)	Figure in Note 50	Difference
		N	N
January	74,634,144,021.74		
February	90,670,000,000.00		
March	-		
April	3,047,751,993.74		
May	156,330,000,000.00		
June	87,000,000,000.00		
July	100,000,000,000.00		
August	20,222,000,000.00		
September	-		
October	-		
November	-		
December	-		
Total	531,903,896,015.48	788,214,464,668.34	256,310,568,652.86

Detail of FGN Bond Repaid

Month	Audit Figure	Note 50 Repayment	Difference
Feb	40,000,000,000.00		-
March	25,000,000,000.00		45,321,589,000.00
Nov	7,551,758,297.30		-
Dec	6,904,278.93		-
Total	72,558,662,576.23	₦237,140,953,668.34	₦164,582,291,092.11

The above tables showed there were differences in figures between audit and Note 50 figures, for example audit figure for addition in the year credited into the CRF Account was ₦531,903,896,015.48 for FGN Proceeds, while that of the schedule was ₦788,214,464,668.34, resulting in a difference on ₦256,310,568,652.86 The audit figure for FGN Bond repayment in the year was ₦72,558,662,576.23 while that of the figure as per Note 50 was ₦237,140,953,668.34, resulting in a difference ₦164,582,291,092.11.

2.58 The Accountant-General of the Federation had been requested to provide the sources of the figures for additions (proceeds) and repayments (deductions) within the year, reported in Note 50.

2.59 Nigerian Treasury Bills (NTB) ₦2,815, 523,753,000.00- Note 51

The Schedule of Movement of Treasury Bills (NTB) showed that the closing balance of ₦2,815,523,753,000.00 as at 31st December, 2014, was made up of the following.

Details	N
Receipts	
Opening balance	2,213,004,617,939.54
NTB (Issued/Receipts)	602,519,135,060.46
Sub-Total Inflow	2,815,523,753,000.00
Less payments	
NTB (Repayments)	0.00
NTB as at 31st Dec. 2014	2,815,523,753,000.00

However, the audit examination of CRF Bank statements and CRF Transcripts of Accounts showed that the above schedule which form the source for the figure reported in Note 51 was not the true position.

NTB Issued/Receipts In 2014

Month	Audit Figure	Note 51	Difference
January	338,494,720,480.66		
February	289,302,239,022.85		
March	321,612,213,092.11		
April	354,822,134,840.73		
May	258,839,874,041.81		
June	407,480,361,399.58		
July	193,889,693,551.29		
August	248,483,136,702.51		
September	355,128,709,737.85		
October	131,967,553,370.57		
November	224,550,849,667.02		
December	340,095,363,074.56		
Total	3,464,666,848,981.54	₦602,519,135,060.46	₦2,862,147,713,921.08

NTB Repayments In 2014

Month	Audit Figure	Note 51	Difference
	N	N	N
January	319,297,431,000.00		
February	299,413,015,000.00		
March	382,678,026,000.00		
April	183,650,084,000.00		
May	278,388,720,000.00		
June	440,713,478,000.00		
July	205,451,254,000.00		
August	265,825,678,000.00		
September	380,797,242,000.00		
October	153,109,767,000.00		
November	242,902,736,000.00		
December	373,473,290,798.00		
Total	3,525,700,721,798.00	0.00	3,525,700,721,798.00

From the above there was audit evidence of ₦3,464,666,848,981.54 in the examination of the Transcripts of Accounts of the CRF as the NTB issued during the year as against ₦602,519,135,060.46 reported in Note 51, resulting in a difference of ₦2,862,147,713,921.08.

Also, there was a total repayment of ₦3,525,700,721,798.00 as against ₦0.00 reported in Note 51 resulting in a difference of ₦3,525,700,721,798.00.

2.60 The Accountant-General of the Federation had been requested to provide the sources of the figures for additions (proceeds) and repayments (deductions) within the year as reported in Note 51.

2.61 Internal Loans Made from Special Funds: ₦390,288,085,668.92-Note

52

The audit examination of books of accounts revealed that the sum of ₦669,676,797,138.47 as detailed below and were the total outstanding balance of loans taken from various Special Funds Account since year 2004 to 31st December, 2014. The schedule of Internal Loans from Other Funds which was

the same figure for 2013 amounted to ₦390,288,085,668.92 thereby resulting to understatement of ₦279,388,711,469.55.

Special Funds	Loan Balance (N)	Paragraph
Stabilization	184,380,102,228.67	Paragraph 2.11
Dev. Of Nat. Resources	409,977,908,535.22	Paragraph 2.11
10% Rice Levy	37,428,000,000.00	Paragraph 2.20
25% Husked Rice	922,429,782.00	Paragraph 2.16
1% CISS	7,000,000,000.00	Paragraph 2.17
15% Wheat Grain Levy	29,968,356,592.58	Paragraph 2.18
Total	669,676,797,138.47	
As per Note 51	390,288,085,668.92	
Understatement	279,388,711,469.55	

2.62 The Accountant-General of the Federation had been requested to explain the understatement of ₦483,388,711,469.55. The amount of ₦873,676,797,138.47 borrowed from various Special Funds Account since year 2004 to 31st December, 2014 financial years should be paid back immediately in order for the objectives of the Funds to be met.

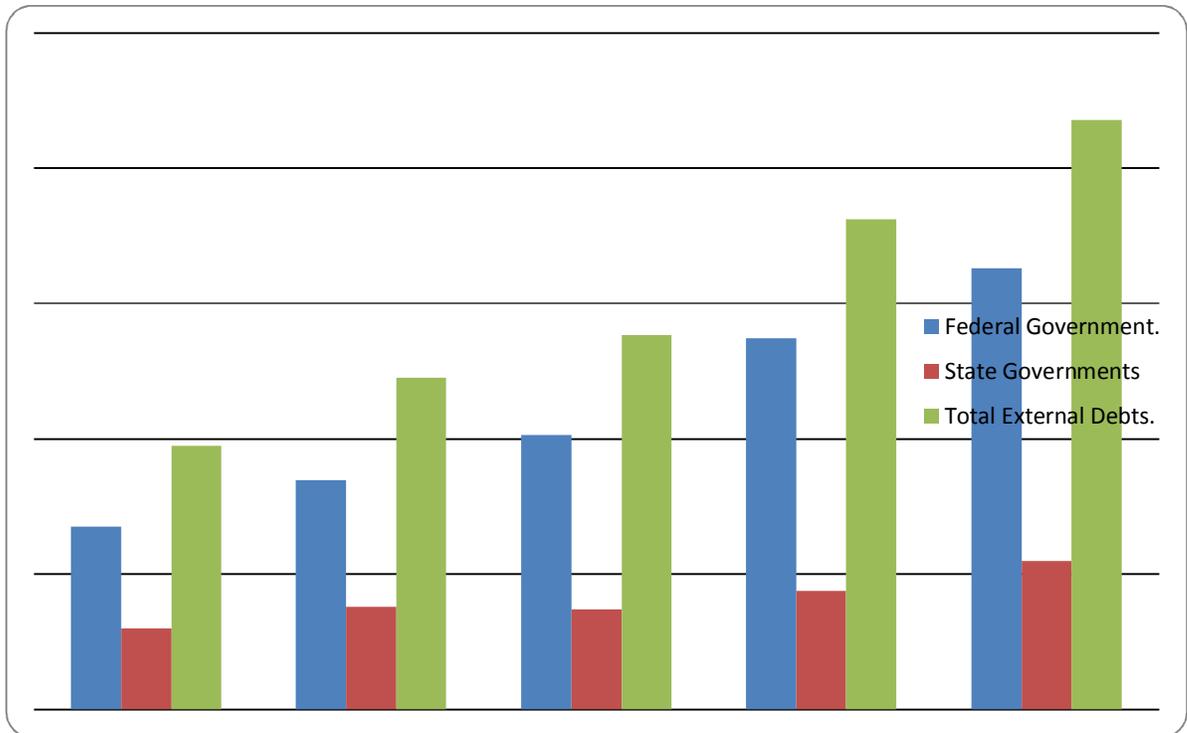
2.63 Federal Government and State Governments External Debt Stock

Below are the comparative figures for 5 years in USD.

	2010	2011	2012	2013	2014
	\$	\$	\$	\$	\$
Federal Government.	4,578,770,000.00	5,666,580,000.00	6,527,070,000.00	8,821,900,000.00	9,711,450,000.00
State Governments	2,000,704,815.97	2,165,293,174.42	2,384,180,000.00	2,816,019,271.99	3,265,820,000.00
Total External Debts.	6,579,474,815.97	7,831,873,174.42	8,911,250,000.00	11,637,919,271.99	12,977,270,000.00

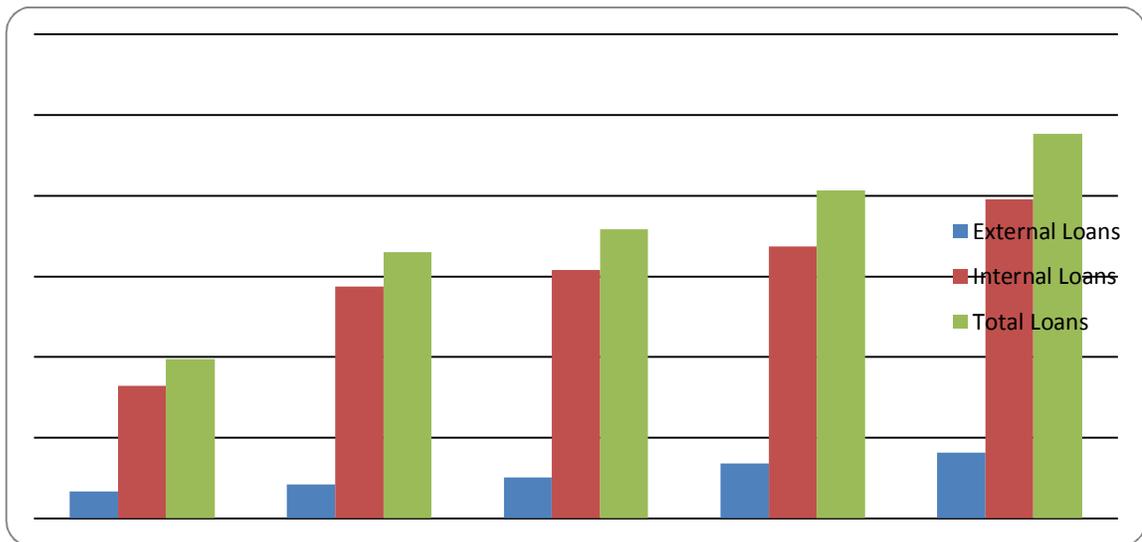
Below are the comparative figures for 5 years in Naira

Details	2010	2011	2012	2013	2014
	₦= N147.82	₦= N149.52	₦= N155.27	₦= N155.70	₦= N168.00
	N	N	N	N	N
Federal Government.	676,817,859,900.00	847,277,686,900.00	1,013,458,158,900.00	1,373,569,830,000.00	1,631,523,600,000.00
State Governments	298,445,137,398.25	379,976,839,531.61	370,191,628,600.00	438,454,200,648.84	548,657,760,000.00
Total External Debts.	975,262,997,298.25	1,227,254,526,431.61	1,383,649,787,500.00	1,812,024,030,648.84	2,180,181,360,000.00



2.64 Federal Government Total Debt Stock

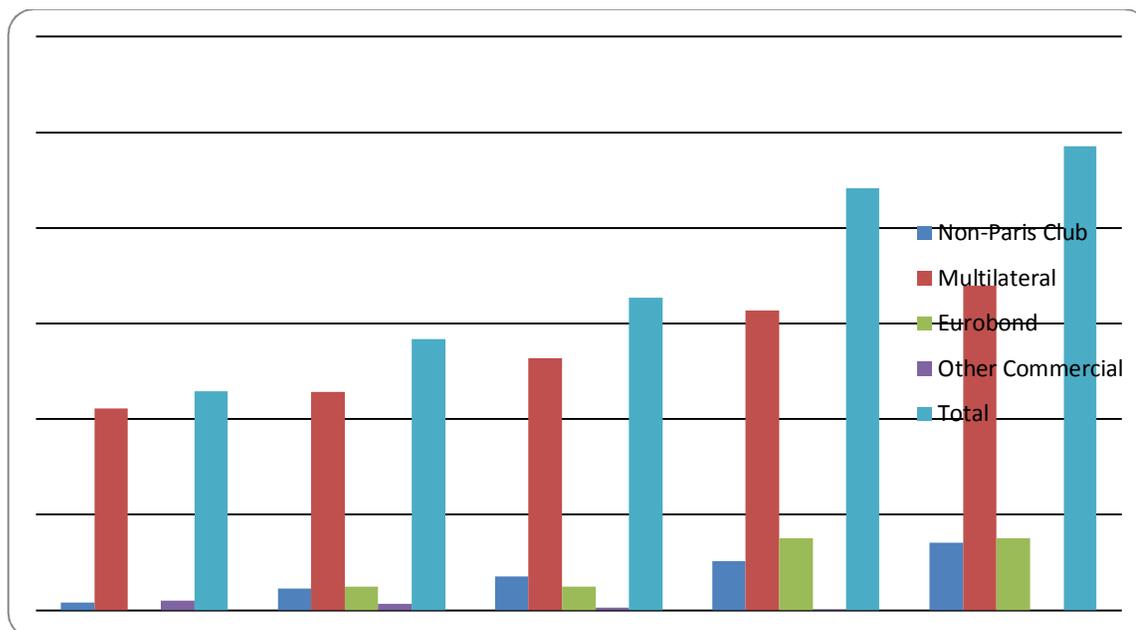
Year	External Loans		Internal Loans	Total Loans
	USD	Naira Equivalent	N	N
		N		
2010	4,578,770,000.00	676,817,859,900.00	3,274,500,000,000.00	3,901,317,859,900.00
2011	5,666,570,000.00	847,277,686,900.00	5,752,636,186,998.98	6,599,913,873,898.98
2012	6,527,070,000.00	1,013,458,158,900.00	6,154,479,110,688.36	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
2014	9,711,450,000.00	1,631,523,600,000.00	7,904,025,475,000.00	9,535,549,075,000.00



2.65 Composition of Federal Government External Debt Stock

Details	2010 USD	2011 USD	2012 USD	2013 USD	2014 USD
Non-Paris Club	163,200,000.00	453,830,000.00	703,030,000.00	1,025,700,000.00	1,412,070,000.00
Multilateral	4,217,760,000.00	4,568,920,000.00	5,267,420,000.00	6,275,200,000.00	6,799,360,000.00
Eurobond	00	500,000,000.00	500,000,000.00	1,500,000,000.00	1,500,000,000.00
Other Commercial	197,810,000.00	143,820,000.00	56,630,000.00	21,000,000.00	00.00
Total	4,578,770,000.00	5,666,570,000.00	6,527,000,000.00	8,821,900,000.00	9,711,450,000.00

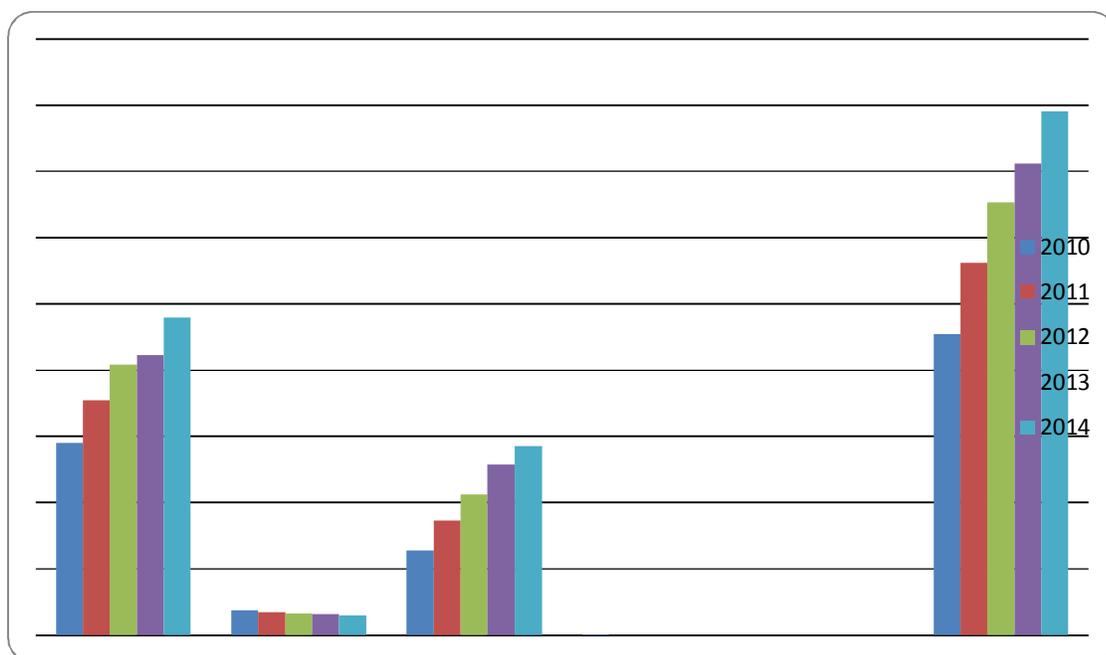
Source: DMO Annual Report and Statement of Accounts for the year ended 31 December, 2014



2.66 Composition of Federal Government Internal Loans

Details	2010 N' Billion	2011 N' Billion	2012 N' Billion	2013 N' Billion	2014 N' Billion
FGN Bonds	2,901.60	3,541.20	4,080.05	4,222.03	4,792.28
Treasury Bonds	372.90	353.73	334.56	315.39	296.22
Nigerian Treasury Bills	1,277.10	1,727.91	2,122.93	2,581.55	2,851.52
Development Stock	0.22	00.00	00.00	00.00	00.00
Promissory Note	00.00	00.00	00.00	00.00	00.00
Total	4,551.82	5,622.84	6,537.54	7,118.97	7,904.02

Source: DMO Annual Report and Statement of Accounts for the year ended 31 December, 2014



2.67 Summary of Contingent Liabilities

It was observed that the total Contingent Liabilities stated in 2014 DMO Annual Report was ₦1,693,977.00 Million as detailed below as against ₦141,062.48 Million stated in Note 55 of the Financial Statements, thereby resulting to a difference of ₦1,552,914.52 million

S/N	Contingent Liability Type	DMO Report N' Million	Note 55 N' Million	Difference N' Million
i	Local Contractors Debts Guarantee	233,942.00	65,601.94	168,340.06
ii	Federal mortgage Bank of Nigeria Bond Guarantee	32,000.00	00.00	32,000.00
iii	Nigeria Export-Import (NEXIM) Bank Guarantee	39,400.00		39,400.00
iv	Lekki Port LFTZ Enterprise (Concessionaire) Guarantee	157,600.00		157,600.00
v	Pension Arrears of MDAs	1,231,035.00		1,231,035.00
Vi.	Judgment Debts	00.00	75,460.54	-75,460.54
	Total	1,693,977.00	141,062.48	1,552,914.52

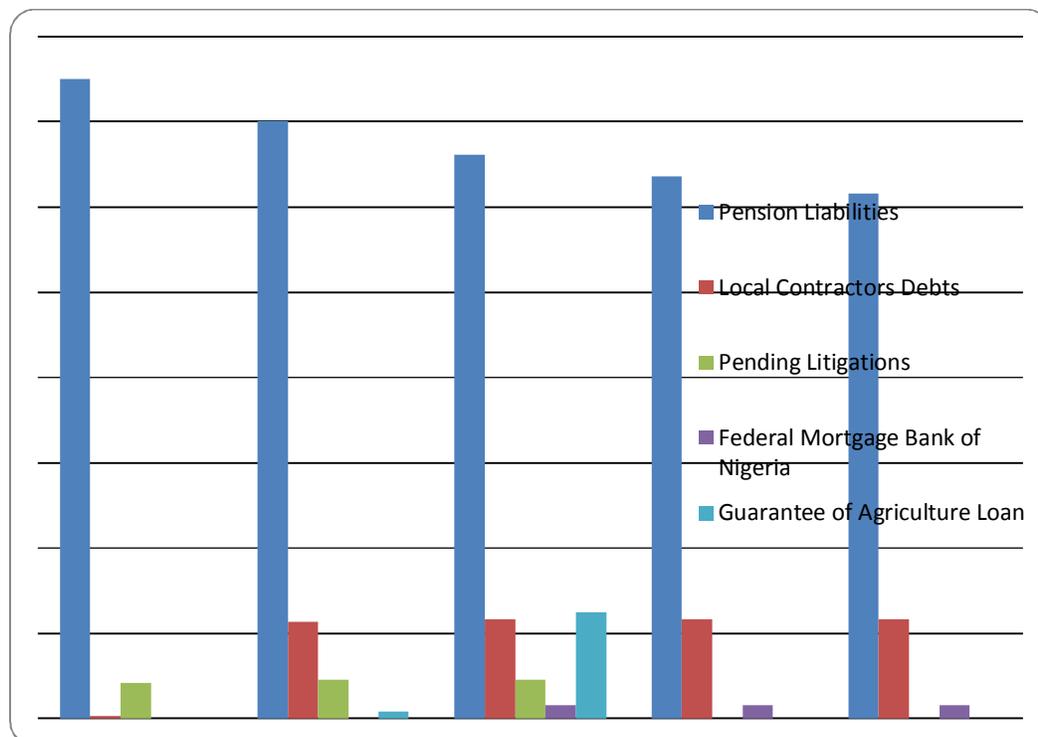
2.68 The Accountant-General of the Federation had been requested to explain the difference of ₦1,552,914.52 Million between the total Contingent Liabilities stated in DMO Annual Report and Statement of Accounts for the year ended 31st December, 2014.

2.69 Composition of Federal Government Contingent Liabilities

Details	2010 N' Billion	2011 N' Billion	2012 N' Billion	2013 N' Billion	2014 N' Billion
Pension Liabilities	1,499.66	1,401.98	1,322.42	1,271.06	1,231.04
Local Contractors Debts	5.64	226.52	233.94	233.94	233.94
Pending Litigations	83.37	92.00	92.00	00.00	00.00
Federal Mortgage Bank of Nigeria	00.00	00.00	32.00	32.00	32.00
Guarantee of Agriculture Loan	00.00	15.88	249.58	00.00	00.00
Nigerian Export-Import (NEXIM) Bank	00.00	00.00	00.00	00.00	39.40

Lekki Port LFTZ Enterprise-Lekki Deep Sea Port	00.00	00.00	00.00	00.00	156.60
FGN AMCON Guarantee Bonds	1,000.00	1,742.00	1,742.00	00.00	00.00
Total	2,588.67	3,478.38	3,671.94	1,537.00	1,693.98

Source: DMO Annual Report and Statement of Accounts for the year ended 31 December, 2014



2.70 Other Liabilities

2.71 Deposits: ₦2,312,294,645.13 - Note 53

Examination of Note 53 of the Financial Statement revealed that eight under listed MDAs had a total deposit of ₦2,427,479,781.06 while eight (8) MDAs and one (1) FPO listed hereunder recorded debit balances in their Deposit Accounts as at 31st December, 2014 of ₦115,185,043.04 instead of credit balances contrary to extant regulations.

Description	Opening Balance	Additions	Deductions	Closing Balance
	N	N	N	N
Federal Fire Service	(105,000.00)	359,389,597.85	275,643,104.02	83,641,493.83
Infrastructure Concession Regulatory Commission	0	86,115,902.43	86,106,027.24	9,875.19
Nigeria Christian Pilgrim Commission	0	17,140,812.04	14,304,333.55	2,836,478.49
Sub-Treasurer Of The Federation	2,239,083,455.49	0	0	2,239,083,455.49
Federal High Court ? Lagos	-100,006,637.88	992,055,132.49	866,696,525.51	25,351,969.10
Sharia Court Of Appeal, Abuja	0	177,732,619.64	148,669,976.57	29,062,643.07
National Agency For Food And Drug Administration And Control	0	653,855,042.12	606,432,066.77	47,422,975.35
Federal Neuro-Psychiatric Hospital Abeokuta	0	20,505,485.22	20,434,594.68	70,890.54
Sub-Total	2,138,971,817.61	2,306,794,591.79	2,018,286,628.34	2,427,479,781.06

National Population Commission	-24,718,712.13	35,393,423.96	10,694,711.83	-20,000.00
Federal Ministry Of Finance - Hqtrs	3,509,000.00	143,244,872.83	147,214,305.98	-460,433.15
FPO Abakaliki	-52,082.04	1,200,857.04	4,346,970.00	-3,198,195.00
Pension Transitional Arrangement Department (PTAD) Hqtrs	0	66,492,750.67	79,469,802.09	-12,977,051.42
National Steel Raw Materials Exploration Agency, Kaduna	0	43,443,817.59	118,258,738.52	-74,814,920.93
Judiciary Service Committee- F.C.T. Abuja	0	47,808,585.97	59,154,698.67	-11,346,112.70
Federal Judiciary Service Commission- Abuja	0	47,808,585.97	59,154,698.67	-11,346,112.70
National Obstetric Fitsula Centre, Abakaliki	0	39,059,877.42	40,082,094.56	-1,022,217.14
Sub-Total	-21,261,794.17	424,452,771.45	518,376,020.32	-
Grand- Total	2,117,710,023.44	2,731,247,363.24	2,536,662,648.66	115,185,043.04

The circumstances that could make some MDAs to have Deposits could not be understood. There is need to physically investigate all the MDAs to ascertain the true position of existence of deposits accounts in their Ministries.

2.72 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, 2014 to December, 2014 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.

2.73 Non-Disclosure of Federal Government and Federation Accounts Foreign Reserves in the Financial Statements

It was observed that the value of Federal Government and Federation Account Foreign Reserves were not disclosed in Financial Statements as part of the assets of the Federal Government.

2.74 The Accountant-General of the Federation has been requested to explain why Federal Government Foreign Reserve was not disclosed in the Financial Statements.

2.75 CONSOLIDATED REVENUE FUND -STATEMENT NO. 3

2.76 Revenue:

2.77 Statutory Allocations: FAAC – N2,735,598,769,426.61 (Note 1)

During the examination of FAAC Mandates 2014, the CRF Bank Statements and CRF Transcripts of Accounts for the year ended 31st December, 2014, the following observations were made:

(i) The Statutory Revenue Allocation figure of ₦2,735,598,769,426.61 (gross) reported in Cash Flow Statement and CRF Statement did not agree with the audit figure of ₦2,683,344,723,601.87 as detailed below;

Details	N	N
Net SRA Credited into CRF		2,587,562,513,761.84
Addition(others)		33,502,547,923.26
Total for SRA		2,621,065,061,685.10
Gross UP (Add) Direct Deductions By FAAC		
Servicing of External Debts	50,298,005,945.25	
1% Police Reward Fund	5,199,864,234.84	
Others	6,781,791,736.68	62,279,661,916.77
Grand Total of SRA (Gross)		2,683,344,723,601.87

(i) In the light of the above detail and analysis below, the figure for Statutory Revenue Allocation from FAAC is ₦2,683,344,723,601.87 (gross) and not ₦2,735,598,769,426.61 (gross) resulting in a difference of ₦52,254,045,824.74.

Month	SRA-NET N	Others N	Total N
January	197,571,478,340.09		197,571,478,340.09
February	210,205,923,870.39		210,205,923,870.39
March	218,816,378,115.53		218,816,378,115.53
April	222,925,430,740.04		222,925,430,740.04
May	224,953,327,327.55		224,953,327,327.55
June	245,466,014,733.90		245,466,014,733.90
July	244,363,725,631.88		244,363,725,631.88
August	232,561,414,084.13		232,561,414,084.13
September	214,852,743,561.54	15,356,408,129.60	230,209,151,691.14
October	196,532,177,982.31		196,532,177,982.31
November	202,510,188,607.82		202,510,188,607.82
December	176,803,710,766.66	18,146,139,792.66	194,949,850,559.32
Total	2,587,562,513,761.84	33,502,547,923.26	2,621,065,061,685.10

Deductions from Revenue Allocation to FGN By FAAC				
Month	External Debt Deduction N	1% Police Reformation N	Other Deductions N	Total N
Jan	4,004,578,519.25	2,036,121,786.46	-	6,040,700,305.71
Feb	4,004,578,519.25	3,163,742,448.38	-	7,168,320,967.63
Mar	4,344,314,370.41	-	4,731,465,237.06	9,075,779,607.47
April	4,344,314,370.41	-	2,050,326,499.62	6,394,640,870.03
May	4,344,314,370.41	-	-	4,344,314,370.41
June	4,344,314,370.41	-	-	4,344,314,370.41
July	4,344,314,370.41	-	-	4,344,314,370.41
Aug	4,344,314,370.41	-	-	4,344,314,370.41
Sep	4,344,314,370.41	-	-	4,344,314,370.41
Oct	3,959,549,437.96	-	-	3,959,549,437.96
Nov	3,959,549,437.96	-	-	3,959,549,437.96
Dec	3,959,549,437.96	-	-	3,959,549,437.96
Total	50,298,005,945.25	5,199,864,234.84	6,781,791,736.68	62,279,661,916.77

(i) Note 1 of the Financial Statements did not give the monthly breakdown of the figures of Gross Statutory Revenue Allocation and Excess Crude Oil.

- (ii) Examination of documents received from Consolidated Accounts Department titled %Details of Federal Government Share of Statutory Allocation from the Federation Accounts in the Year 2014+ revealed that the sum of ₦34,457,959,997.71 recorded in this column + ADD DEDUCTOIN AT SOURCE %is not deduction rather it was for revenue from distribution of non- oil. Also, the figure of ₦34,457,959,997.71 is different from the figure of ₦34,458,921,172.17 in the Mandate Ref. No 42730/RS/100/167/DF dated 16th July, 2014, which was credited into the CRF Bank Statement, resulting in a difference of ₦961,174.46.
- (iii) The figure of ₦3,960,000,000.00 under %DEDUCTIONS AT SOURCE+ could neither be traced in the CRF bank statement nor in the Mandates.

2.78 Non-Accounting for 1% Police Reward Fund: ₦5,199,864,234.84

In the table of FAAC distribution of Statutory Revenue Allocations there were direct deductions from FGN shares in respect of 1% Police Reward Fund totaling ₦5,199,864,234.84, paid into Account Nos. 1750021595 and 1017557923 with Skye Bank and United Bank for Africa respectively. Also, of note is that this has been a yearly and regular deductions from the allocations of the three tiers of Governments (Fed, States, FCTA and Local), without evidence of accounting for the utilization of this Fund and no evidence of the auditing of the Fund.

2.79 Others Sources and Deductions from Statutory Revenue Allocation

Included in the audited Statutory Revenue Allocation from FAAC of ₦2,683,344,723,601.87 was an amount of ₦33,502,547,923.26 termed %Others+. The details of this figure was not disclosed in the Financial Statements.

Also, included in the audited figure of ₦62,279,661,916.77 as deductions from Revenue Allocation to FGN by FAAC was an amount of ₦6,781,791,736.68 termed %Others Deductions+. The details of this figure were not disclosed in the Financial Statements.

2.80 Non-Remittance of FGN Shares of Sure-P of ₦180,000,000,000.00 into CRF Account

The Bank Statements, Cash Book, Transcripts of Accounts of the CRF and Mandates examined, revealed that the total FGN shares of Sure-P in the sum of ₦180,000,000,000.00, was not remitted into the CRF Accounts contrary to the provision of Section 80 of the 1999 Constitution (as amended). Further investigation showed that the amount was credited to an Account number 0020461342109 in CBN, instead of the CRF Accounts. The correct action that should have been taken was to credit the CRF Account in compliance with Section 80 of the 1999 Constitution, before transferring the money into Sure-P Management Committee Accounts. The same situation was reported in my previous year reports.

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

- (i) Explain the difference of ₦52,254,045,824.74 in the figure for Statutory Revenue Allocation of ₦2,735,598,769,426.61 from FAAC as reported in Note 1 with the audit figure of ₦2,863,344,723,601.87.
- (ii) Ask the Management of the 1% Police Reward Fund to provide the Statement of Affairs of the Fund from inception, Cash Books, Bank

Statements, Bank Reconciliation Statements and the detail of receipts from inception into the Fund, contributed by the three tiers of Governments(Federal, States, and Local governments), for audit review.

- (i) Explain the reasons for not crediting FGN shares of Sure-P in the sum of ₦180,000,000,000.00, into the CRF Accounts, contrary to the provision of Section 80 of the 1999 Constitution (as amended).
- (ii) Produce the Bank Statements of Account number 0020461342109 with CBN in which the sum of ₦180,000,000,000.00 for Sure-P was transferred to for audit.
- (iii) Produce the Mandates for the figure N3,960,000,000,00 recorded in the column+ADD DEDUCTION AT SOURCE ‰
- (iv) Provide the details of other sources and deductions from Statutory Revenue Allocation.

2.82 4% Cost of Collection – Federal Inland Revenue Service ₦ Nil.

In the Financial Statements no figure was given in respect of 4% cost of collection for Federal Inland Revenue Service and there were no figures for expenditure in respect of Federal Inland Revenue Service personnel and overheads costs respectively, because the Financial Report of the Organization was not available for consolidation. Further examination of allocation from 2014 Federation Account and Value Added Tax Account by Federation Account Allocation committee (FAAC) revealed that a total amount of ₦48,115,542,966.45 and ₦31,768,977,448.96 as detailed below were allocated to Federal Inland Revenue Service as 4% cost of collection from Federation Account and Value Added Tax respectively in 2014. This figure did not include other sources of 4% cost of collection enjoyed by FIRS, such as 4% on FCTA and Others.

This was the same excuse given in 2010, 2011, 2012 and 2013 Financial Statements and no action was taken between then and now to have complete transactions of Federal Government Agencies Revenue and Expenditure incorporated in the account. This action had resulted in the understatement and non-completeness of transactions in the Financial Statements by ₦79,884,520,415.41.

Month	Federation Account	Value Added Tax	Total
	N	N	N
January	2,308,175,492.07	2,589,018,737.55	4,897,194,229.62
February	2,463,719,066.18	3,291,067,681.94	5,754,786,748.12
March	2,352,706,057.48	2,672,048,953.41	5,024,755,010.89
April	2,391,370,038.02	2,532,298,494.91	4,923,668,532.93
May	2,484,459,098.39	2,617,028,275.26	5,101,487,373.65
June	11,292,139,665.78	2,616,616,320.41	13,908,755,986.19
July	8,661,037,398.01	2,656,561,307.18	11,317,598,705.19
August	3,602,558,335.98	2,618,697,586.30	6,221,255,922.28
September	4,440,250,099.66	2,460,515,915.93	6,900,766,015.59
October	3,020,374,143.26	2,604,089,937.24	5,624,464,080.50
November	2,475,014,582.36	2,685,490,600.03	5,160,505,182.39
December	2,623,738,989.26	2,425,543,638.80	5,049,282,628.06

Total	48,115,542,966.45	31,768,977,448.96	79,884,520,415.41
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2.83 7% Cost Of Collection – Nigeria Custom Service - N52,254,045,826.00.

In the Financial Statements no figure was given in respect of 7% cost of collection for Nigeria Custom Service and there were figures for expenditure in respect of Nigeria Custom Service personnel, overheads and capital expenditure respectively. Further examination of allocation from 2014 Federation Account and Other Special Funds revealed that a total amount of N52,254,045,826.00 as detailed below were allocated to Nigeria Custom Service as 7% cost of collection from Federation Account and Other Special Funds respectively in 2014.

Details	N
Federation Account	39,632,187,157.72
10% Rice Levy	3,212,763,365.59
7% Port Levy	2,920,231,192.40
5% Sugar Levy	472,286,367.74
0.5% ECOWAS Levy	2,372,394,697.69
10% Steel Levy	33,176,582.88
100% Cigarette Levy	36,566,793.77
30% Wine & Spirit Levy	68,617.43
30% Sanitary Wares Levy	279.86
Textile Levy	22,314,906.97
Cement Levy	75,510,663.92
65% Wheat Floor Levy	4,630,707.58
25% Husked Brown Levy	524,213,603.85
15% Wheat Grant Levy	2,926,362,018.47
2% Levy on Import Vehicle	21,338,870.13
Total	52,254,045,826.00

2.84 The General of the

been requested to:

- (i) Provide explanation 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.

Accountant- Federation has

- (ii) Request the Federal Inland Revenue Service (FIRS), to provide a schedule of revenue collected in 2014 inform of 4% cost of collection from Federation Account, 4% cost of collection from 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 2014 should be made available.
- (iii) Request the Nigeria Custom Service (NCS), to provide a schedule of revenue collected in 2014 inform of 7% cost of collection from Federation Account, 7% cost of collection from other sources outside Federation Account and sources of their Internally Generated Revenue.
- (iv) Provide explanation why the funding for Nigeria Custom Service was not reported in the Financial Statements.

2.85 Short Fall in Consolidated Revenue Sub-Heads

Audit examination of the Statement of Consolidated Revenue Fund for the year ended 31st December, 2014, (Statement No. 3.0) revealed shortfall in revenue collection on six (6) Heads of Recurrent Revenue amounting to ₦501,529,441,171.32 as stated hereunder:-

Details	Note	Actual	Budget	Shortfall
		N	N	N
		A	B	C= B-A
Personal Taxes	4	-	284,283,082.09	284,283,082.09
Mining Rents	6	1,496,623,432.86	3,478,454,739.65	1,981,831,306.79
Fees General	8	21,547,334,702.78	21,570,290,526.97	22,955,824.19
Fines	9	1,327,815,103.89	4,436,538,705.76	3,108,723,601.87
Investment Income (Including Operating Surplus)	15	221,136,206,785.89	717,134,889,700.74	495,998,682,914.85
Re-imburement	17	15,481,644.20	148,446,085.73	132,964,441.53
Total Independent Revenue		245,523,461,669.62	747,052,902,840.94	501,529,441,171.32

2.86 Personal Taxes- Nil (Note 4)

It was observed that Note 4 of the Financial Statements had a NIL actual revenue in respect of personal taxes. This non disclosure of actual personal taxes received during the year contravenes 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". The implication of this is that all Personal Income Taxes paid by 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, were not remitted to Consolidated Revenue Fund.

2.87 Investment Income (Including Operating Surplus) ₦221,136,206,785.89 - Note 15

Examination of Note 15 and Analysis of Independent Revenue (Naira) provided by Revenue and Investments Department revealed the following:

- (i) In Note 15, it was deduced that the Operating Surplus for the year was ₦220,756,534,184.63, included in the sum of ₦221,136,206,785.89. However, the Analysis did not disclose the names of the Agencies that paid the sum of ₦220,756,534,184.63, thereby creating a gap in information disclosure of confirming compliance with Sections 22(1) and (2) and 23, of the Fiscal Responsibility Act 2007.
- (ii) Also the sum of ₦220,756,534,184.63 reported by Revenue and Investments Department, could not be confirmed to represent 80% of Operating Surplus of the under-listed Agencies as required by Section 22(1) and (2) of the Law, which states as follows:
 - (1) Notwithstanding the provisions of any written law governing the Corporation, each Corporation shall establish a General Reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year.
 - (2) The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government, not later than one month following the statutory dead line for publishing each Corporation's accounts. That is 80% of the Operating Surplus should be paid into CRF.
- (iii) 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	Name of Agency
i.	Nigerian National Petroleum Corporate
ii.	Nigeria Deposit Insurance Corporation
iii.	Bureau of Public Enterprises
iv.	National Agency for Science and Engineering Infrastructure.
v.	Nigerian Social Insurance Trust Fund
vi.	Corporate Affairs Commission
vii.	National Airspace Management Agency
viii.	Nigeria Unity Line
ix.	Nigerian Airspace Management Agency
x.	Nigerian Shippers Council
xi.	National Maritime Authority
xii.	Raw Material Research and Development Council
xiii.	Nigerian Civil Aviation Authority
xiv.	National Sugar Development Council
xv.	Nigerian Postal Service
xvi.	Nigerian Ports Authority
xvii.	Federal Airport Authority of Nigeria
xviii.	Nigeria Mining Corporation
xix.	Nigeria Re-Insurance
xx.	Nigerdock Nigeria Plc.

xxi.	Securities and Exchange Commission
xxii.	National Insurance Corporation of Nigeria
xxiii.	Nigeria RE-Insurance Corporation
xxiv.	Nigerian Telecommunication
xxv.	National Automotive Council
xxvi.	Nigerian Tourism Development
xxvii.	National Communication Commission
xviii.	National Agency for Food & Drug Administration & Control.
xxix.	Nigerian Customs Service.
xxx.	Federal Inland Revenue Service
xxxi.	Central Bank of Nigeria
xxxii.	SON
xxxiii.	NDLEA
xxxiv.	NIWA
xxxv.	Bank of Industries
xxxvi.	Urban Development Bank
xxxvii.	Nigerian Export & Import Bank (NEXIM)
xxxviii.	Federal Mortgage Bank

2.88 Interest Earned – ₦28,614,107.36 (Note 16)

It was observed from the examination of Note 16 of the Financial Statements that a total interest of ₦28,614,107.36 as detailed below was earned during the year. The nature, type of investment and interest rate that generated the interest earned was not given.

Code	Description	Actual Year 2014
012300300100	Nigerian Television Authority	645,983.83
015800100100	Code of Conduct Tribunal	2,610,106.56
022000700100	Office of The Accountant-General Of The Federation	0
025200200100	Nigeria Hydrological Service Agency	73,911.48
034400100100	Code of Conduct Bureau	2,855,696.14
051700300100	Universal Basic Education (Ube) Commission	22,428,293.17
052102701000	Federal Neuro-Psychiatric Hospital Abeokuta	116.18
	Total	28,614,107.36

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

- (i) Provide the details of the MDAs involved in the short-fall of revenue collection and the reason(s) for their inability to collect the revenue as budgeted.
- (ii) Explain why 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+ were not paid to Consolidated Revenue Fund Account. Also, provide the amount collected.
- (iii) Provide a schedule of the list of parastatals that paid the Operating Surplus of ₦220,756,534,184.63 in 2014, in accordance with Section 22(1) and (2) of Fiscal Responsibility Act, 2007.

- (iv) Produce evidence of the transfers from Independent Revenue Naira Accounts the sum of ₦220,756,534,184.63 into CRF Account, since the Bank Statements of this Account was not made available.
- (v) Provide the nature, type of investment and interest rate that generated the interest earned of N28,614,107.36.

2.90 Other Revenue Sources of the Government N122,681,281,488.85
Note18

The Schedule for the sum of N122,681,281,488.85 termed “Other Revenue Sources of the Government+; did not disclose the identities of the Agencies and the types of revenue collected by these Agencies by the Office of Accountant- General of the Federation in the Financial Statements. The non-disclosure resulted in inability to monitor the short fall from the Budget figure of N568,474,000,000.00 and sudden increase in amount collected over that of 2013 of N172,928,364.94.

2.91 Shortfall in Independent Revenue Of MDAs

Audit examination of the Monthly Independent Revenue Schedule from Revenue and Investment Department revealed shortfall in Independent Revenue collection from twenty MDAs (20) for amounts totaling ₦24,600,948,801.92 as stated hereunder:-

S/N	MDA	Actual Rev N	Budgeted Rev N	N
i	Federal Min. of Agric	317,944,154.33	344,139,074.00	(26,194,919.67)
ii	Federal Min. of Aviation		258,104,306.00	(258,104,306.00)
iii	Federal Min. of Culture& Tourism		21,508,692.00	(21,508,692.00)
iv	Federal Min. of Defence	20,271,824.70	172,069,537.00	(151,797,712.30)
v	Federal Min. of Education	65,054,434.62	172,069,537.00	(107,015,102.38)
vi	Federal Min. of Finance	10,757,391.87	86,034,769.00	(75,277,377.13)
vii	Federal Min. of Foreign Affairs	13,426,096.60	43,017,384.00	(29,591,287.40)
viii	Federal Min. of ICT & Communication	392,498,122.76	1,032,417,223.00	(639,919,100.24)
ix	Federal Min. of Land, Housing & Urban Dev.	2,109,668,313.34	2,581,043,058.00	(471,374,744.66)
x	Federal Min. of Mines & Steel	680,000.00	602,243,380.00	(601,563,380.00)
xi	Federal Min. of Niger Delta	1,580,101.00	86,034,769.00	(84,454,668.00)
xii	Federal Min. of Petroleum	1,100,000.00	86,034,769.00	(84,934,769.00)
xiii	Federal Min. of Police Affairs	2,520,152.01	43,017,384.00	(40,497,231.99)
xiv	Federal Min. of Science & Tech		9,737,822.00	(9,737,822.00)
xv	Federal Min. of Trade & Investment	344,000.00	20,939,303,718.00	(20,938,959,718.00)
xvi	Federal Min. of Transportation	104,930.00	17,206,954.00	(17,102,024.00)
xvii	Federal Min. of Water Resources	36,410,000.00	430,173,843.00	(393,763,843.00)
xviii	Federal Min. of Women Affairs	478,000.00	4,301,738.00	(3,823,738.00)
xix	Federal Min. of Works	215,019,319.85	688,278,149.00	(473,258,829.15)
xx	Federal Min. of Youth Dev.		172,069,537.00	(172,069,537.00)
	Total	3,187,856,841.08	27,788,805,643.00	(24,600,948,801.92)

Also the actual and budgeted Independent Revenue of other MDAs, for example, Independent National Electoral Commission, National Population Commission, State House, Office of the Head of the Civil Service of the Federation etc were not provided by the Revenue and Investment Department of the Office of the Accountant-General of the Federation.

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

- (i) Disclose the names of the Agencies which paid the revenue of ₦122,681,281,488.85 and the nature of revenue collected for future

monitoring, ensuring Budget performance and planning against revenue leakages.

- (ii) Request the Federal Ministries of Aviation, Culture & Tourism, Science & Tech, Youth Development and other MDAs to explain why no Independent Revenue was collected during the year.

2.93 EXPENDITURE

2.94 Personnel Cost: ₦1,982,268,617,482.21 (Note 19)

During the examination of Note 19, the following observations were made:

2.95 Extra Budgetary Expenditure in Personnel Cost

The 2014 Personnel Cost Budget of some Ministries, Departments and Agencies (MDAs) when compared with the actual Personnel Cost as disclosed in Note 19 of the Financial Statements revealed extra-budgetary expenditure to the tune of ₦336,978,723,353.45 as detailed below.

Description	Actual Year 2014	Budget Year 2014	Excess for 2014
	A	B	C= A-B
	N	N	N
Administration			
National Boundary Commission	315,070,303.64	305,629,014.53	9,441,289.11
Border Communities Development Agency	159,344,254.09	148,716,897.14	10,627,356.95
Bureau Of Public Procurement (BPP)	312,325,894.48	309,556,019.00	2,769,875.48
Senate	1,996,945,260.55	1,856,510,517.00	140,434,743.55
Defence Headquarters	410,681,580.87	405,822,254.00	4,859,326.87
Nigerian Army	112,881,597,124.63	111,951,240,347.82	930,356,776.81
Nigerian Airforce	57,334,651,670.20	56,446,195,737.56	888,455,932.64
Defence Intelligence Agency	3,068,351,412.88	2,609,265,989.49	459,085,423.39
Military Pension Board	76,056,155,593.92	0	76,056,155,593.92
Technical Aids Corps	2,443,574,354.67	2,434,820,221.23	8,754,133.44
Institute For Peace And Conflict Resolution	340,161,805.57	328,028,075.48	12,133,730.09
Foreign Mission: Abidjan	3,326,779,496.62	108,897,749.00	3,217,881,747.62
News Agency Of Nigeria	1,162,569,822.04	1,075,998,423.00	86,571,399.04
Voice Of Nigeria	1,438,353,698.29	1,375,421,215.00	62,932,483.29
Nigerian Film Corporation	680,363,300.50	346,061,098.00	334,302,202.50
National Broadcasting Commission	414,227,599.67	351,967,482.00	62,260,117.67
Nigeria Press Council	283,917,483.03	156,222,735.00	127,694,748.03
Nigeria Telecommunication	2,767,750,471.28	0	2,767,750,471.28
Federal Ministry Of Interior - Hqtrs	904,465,274.93	896,080,071.83	8,385,203.10
Civil Defence, Immigration And Prison Service Board (Cipb)	92,110,861.01	80,938,068.84	11,172,792.17
Office Of The Head Of The Civil Service Of The Federation - Hqtrs	3,893,437,325.17	3,230,836,637.28	662,600,687.89
Federal Govt Staff Housing Loans Board	171,163,978.94	162,901,162.23	8,262,816.71
Public Service Institute Of Nigeria.	173,854,715.29	155,011,278.42	18,843,436.87
Establishment And Pensions Office	29,199,431,520.98	0	29,199,431,520.98
Federal Character Commission	1,772,956,753.28	1,708,463,252.28	64,493,501.00
Nigeria Police Academy Wudil, Kano	1,699,056,939.87	945,220,223.39	753,836,716.48
Police Pension Board	8,350,196,520.64	226,920,165.18	8,123,276,355.46
Nigeria Communication Satellite	4,052,452,663.04	2,111,549,127.00	1,940,903,536.04
Code Of Conduct Tribunal	301,144,247.85	278,377,972.62	22,766,275.23
Police Service Commission Hqtrs	454,877,164.28	418,215,041.32	36,662,122.96
Secretary To The Government Of The Federation Hqtrs	3,122,736,151.03	2,982,823,846.19	139,912,304.84
National Commission For Refugees	373,758,777.65	209,254,880.53	164,503,897.12
Federal Road Safety Commission	26,801,770,019.76	26,109,324,194.44	692,445,825.32
Nigeria Christian Pilgrim Commission	157,914,710.02	141,261,949.00	16,652,761.02

Administration Total	346,914,148,750.67	219,867,531,645.80	127,046,617,104.87
Economic			
Federal College Of Produce Inspection And Stored Products Technology, Kano	162,000,103.03	153,847,928.39	8,152,174.64
Agricultural Research And Management Institute (Armti) - Ilorin	528,828,293.75	294,354,967.15	234,473,326.60
National Centre For Agricultural Mechanization-Ilorin	338,193,013.49	286,114,350.24	52,078,663.25
National Horticultural Research Institute- Ibadan	1,876,412,103.68	973,354,691.31	903,057,412.37
Cocoa Research Institute- Ibadan	1,540,782,772.22	814,709,925.52	726,072,846.70
Nigerian Institute Of Animal Science	255,787,341.03	137,545,716.17	118,241,624.86
Agricultural Research Council Of Nigeria	443,221,557.50	434,817,727.06	8,403,830.44
Federal Ministry Of Finance - Hqtrs	1,106,559,001.25	977,314,610.54	129,244,390.71
Debt Management Office	420,339,008.93	413,565,184.56	6,773,824.37
Budget Office Of The Federation	774,446,875.26	738,803,970.53	35,642,904.73
Investment And Securities Tribunal	339,566,808.77	320,296,223.00	19,270,585.77
Office Of The Accountant-General Of The Federation	67,389,054,879.56	3,175,666,869.02	64,213,388,010.54
Federal Ministry Of Trade And Investment - Hqtrs	2,046,533,219.63	1,989,782,978.61	56,750,241.02
Federal Ministry Of Labour And Productivity - Hqtrs	1,403,680,143.22	1,321,314,360.20	82,365,783.02
Industrial Arbitration Panel	410,298,769.78	331,651,753.62	78,647,016.16
Michael Imodu Institute Of Labour Studies	604,592,430.34	322,271,119.44	282,321,310.90
National Productivity Centre	705,136,363.09	659,895,332.33	45,241,030.76
Federal Ministry Of Science And Technology - Hqtrs	550,520,005.39	531,996,421.20	18,523,584.19
National Agency For Science And Engineering Infrastructures	651,211,242.71	566,973,536.26	84,237,706.45
Sheda Science And Technology Complex - Abuja	371,036,975.09	302,043,921.67	68,993,053.42
National Space Research And Development Agency - Abuja	1,431,057,602.89	1,395,430,382.28	35,627,220.61
National Biotechnological Development Agency - Abuja	1,215,035,737.93	1,208,088,661.22	6,947,076.71
Bioresource Development Centre Isanlu, Kogi State	27,023,596.68	25,222,023.58	1,801,573.10
Bioresource Development Centre Ogbomoso, Osun State	53,017,190.16	49,482,710.79	3,534,479.37
Centre For Satellite Technology Development - Abuja	1,248,531,938.85	617,756,788.73	630,775,150.12
Centre For Geodesy And Geodynamics Toro Bauchi	378,411,316.49	373,750,131.99	4,661,184.50
Nigerian Building And Road Research Institute - Lagos	539,638,621.27	504,839,244.86	34,799,376.41
National Office Of Technology Acquisition And Promotion - Abuja	288,778,956.11	280,265,799.48	8,513,156.63
Advance Manufacturing Technology Programme, Taraba	116,692,174.91	108,582,333.34	8,109,841.57
Federal Ministry Of Transport - Hqtrs	656,804,034.57	633,446,671.06	23,357,363.51
Nigerian Institute Of Transport Technology	1,151,138,371.57	566,116,835.69	585,021,535.88
Federal Ministry Of Aviation	594,674,684.72	531,508,919.55	63,165,765.17
Nigerian Meteorological Agency	5,132,884,894.50	2,677,583,494.00	2,455,301,400.50
Accident Investigation Bureau	450,452,541.59	143,085,588.95	307,366,952.64
Power Holding Company Of Nigeria	63,984,502,314.91	0	63,984,502,314.91
Minsitry Of Energy (Petroleum Resources) Hqtrs	590,946,899.92	539,300,671.47	51,646,228.45
Council Of Nigerian Mining Engineers And Geosciences	33,661,165.48	30,804,161.18	2,857,004.30
National Steel Raw Materials Exploration Agency, Kaduna	783,126,597.18	418,554,233.78	364,572,363.40
National Metallurgical Development Centre, Jos	738,127,846.50	389,087,721.80	349,040,124.70
Federal Ministry Of Works	4,719,507,252.14	4,181,248,505.65	538,258,746.49
Council For The Regulation Of Engineering In Nigeria (COREN)	164,043,972.57	159,118,119.00	4,925,853.57
Nigerian Tourism Development Corporation	597,092,162.70	471,732,472.58	125,359,690.12
National Council Of Arts And Culture	1,266,327,208.28	1,094,887,708.23	171,439,500.05
National Troupe Of Nigeria	183,091,931.19	162,446,885.87	20,645,045.32
National Gallery Of Art	2,305,374,178.77	1,158,225,415.40	1,147,148,763.37
National Inst. Of Hospitality And Tourism Development Studies	1,084,294,021.46	1,012,439,281.18	71,854,740.28
National Orientation Agency	9,205,084,367.80	4,676,841,169.80	4,528,243,198.00

National Salaries, Incomes And Wages Commission	549,441,451.50	543,608,813.16	5,832,638.34
Revenue Mobilization, Allocation, And Fiscal Commission	1,253,945,020.49	1,350,840,401.91	(96,895,381.42)
Fiscal Responsibility Commission	298,048,075.06	233,261,465.74	64,786,609.32
Chad Basin RBDA	615,262,163.37	286,927,235.96	328,334,927.41
Cross River RBDA	608,300,583.19	314,398,477.15	293,902,106.04
Niger Delta RBDA	884,657,559.82	473,404,417.11	411,253,142.71
Upper Benue RBDA	546,380,616.71	282,062,569.96	264,318,046.75
Upper Niger RBDA	611,104,127.22	323,399,892.23	287,704,234.99
Nigeria Integrated Water Management Commission	137,674,230.60	128,410,317.05	9,263,913.55
Economic Total	186,362,336,316.82	42,092,481,108.55	144,269,855,208.27
Law & Justice			
Nigerian Law Reform Commission	434,002,776.79	300,319,022.61	133,683,754.18
Nigeria Institute Of Advanced Legal Studies	609,690,700.04	589,073,942.86	20,616,757.18
Nigerian Copyright Commission	845,935,870.25	418,433,044.07	427,502,826.18
Independent Corrupt Practices And Related Offences Commission	3,572,597,279.65	3,395,193,300.06	177,403,979.59
Law & Justice Total	5,462,226,626.73	4,703,019,309.60	759,207,317.13
Social Sector			
National Youth Service Corps (NYSC)	116,059,455,111.90	65,787,698,093.04	50,271,757,018.86
Federal Ministry Of Women Affairs - Hqtrs	710,131,113.05	693,334,672.17	16,796,440.88
Federal Ministry Of Education - Hqtrs	5,321,460,014.77	3,343,488,641.86	1,977,971,372.91
Teachers Registration Council Of Nigeria	1,202,722,186.78	607,454,840.42	595,267,346.36
FGC Bani-Yadi	65,510,119.62	55,982,126.79	9,527,992.83
FGC Garki	283,107,705.27	266,592,700.12	16,515,005.15
FGC Maiduguri	164,413,989.56	156,429,525.45	7,984,464.11
FGC Minna	261,870,989.38	260,123,945.03	1,747,044.35
FGC Rubbochi	94,930,314.73	85,131,738.95	9,798,575.78
FGGC Calabar	181,313,896.73	169,933,506.40	11,380,390.33
FGGC Enugu	365,301,501.99	363,486,049.34	1,815,452.65
FGGC Ibusa	271,396,020.08	159,149,451.81	112,246,568.27
FGGC Ikot-Obio-Ilong	108,012,481.38	148,404,607.35	(40,392,125.97)
FGGC Ilorin	196,562,119.43	200,156,955.80	(3,594,836.37)
FGGC Ipetumodu	161,261,819.66	149,154,112.67	12,107,706.99
FGGC Monguno	71,785,390.89	62,615,117.94	9,170,272.95
FSTC Ahoada	82,494,370.16	79,996,685.38	2,497,684.78
National Health Insurance Scheme	2,725,524,350.92	0	2,725,524,350.92
Health Records Registration Board	61,293,918.25	29,376,266.14	31,917,652.11
Community Health Practitioners Registration Board	58,524,760.47	57,132,425.58	1,392,334.89
National Agency For Food And Drug Administration And Control	4,207,484,642.84	4,172,688,797.96	34,795,844.88
Medical Rehabilitation Therapy Board	120,975,136.92	111,656,820.43	9,318,316.49
University College Hospital Ibadan	8,323,870,222.27	8,169,520,024.26	154,350,198.01
Lagos University Teaching Hospital	6,332,780,366.83	5,953,700,557.87	379,079,808.96
Federal Staff Hospital -Abuja	1,046,258,856.23	1,039,474,393.78	6,784,462.45
Federal Neuro-Psychiatric Hospital Yaba	2,074,769,694.80	1,480,551,263.15	594,218,431.65
Federal College Of Complementary And Alternative Medicine, Nigeria	242,493,735.06	161,187,774.58	81,305,960.48
Federal Medical Centre, Gombe	4,992,163,560.55	2,527,730,344.48	2,464,433,216.07
Federal School Of Medical Laboratory Jos	249,173,581.90	248,743,706.90	429,875.00
ONCHO Ibadan	1,699,044.00	0	1,699,044.00
National Hospital	8,699,928,454.30	4,059,711,736.00	4,640,216,718.30
Presidency - National Sports Commission - Hqtrs	1,148,044,405.95	1,116,480,279.93	31,564,126.02
National Population Commission	5,203,051,982.13	4,469,634,974.04	733,417,008.09
Social Sector Total	171,089,765,858.80	106,186,722,135.62	64,903,043,723.18
Total	709,828,477,553.02	372,849,754,199.57	336,978,723,353.45

2.96 The Accountant-General of the Federation has been requested to furnish relevant financial authorities covering the Excess expenditure of ₦336,978,723,353.45.

2.97 Federal Government Contribution to Pension- ₦57,015,611,526.50
(Note 20)

In the documents provided by Funds Department for the funding of the Federal Government contribution to pension was a total figure of ₦56,850,795,365.48, made up of ₦39,298,933,687.19 for Civilian Pension and ₦17,551,861,677.29 for Military Pension as detailed below. However, the sum of ₦57,015,611,526.50 shown in Note 20, is different from the total funding of ₦56,850,795,364.48, resulting in a difference of ₦164,816,162.02.

Month	Civilian	Military	Total
	N	N	N
Jan	3,674,795,610.05	1,407,417,280.00	5,082,212,890.05
Feb	3,701,104,074.02	1,407,417,280.00	5,108,521,354.02
Mar	3,716,146,483.50	1,407,417,280.00	5,123,563,763.50
Apr	3,196,811,930.00	1,428,240,056.00	4,625,051,986.00
May	3,415,605,689.00	1,428,240,056.00	4,843,845,745.00
Jun	3,209,520,299.88	1,665,964,823.00	4,875,485,122.88
Jul	3,085,267,647.75	1,467,860,817.00	4,553,128,464.75
Aug	3,085,927,130.80	1,467,860,817.00	4,553,787,947.80
Sep	3,069,255,583.27	1,467,860,817.00	4,537,116,400.27
Oct	3,053,409,099.17	1,467,860,817.00	4,521,269,916.17
Nov	3,003,378,692.60	1,467,860,817.00	4,471,239,509.60
Dec	3,087,711,447.15	1,467,860,817.29	4,555,572,264.44
Total	39,298,933,687.19	17,551,861,677.29	56,850,795,364.48

2.98 Expenditure for NHIS and Car Pioneer Deductions

In the documents provided for fund releases, the analysis below was for the funding of NHIS and Car Pioneer Deductions.

S/N	Narration		Amount (N)
i	NHIS Contribution	Civilians	23,690,205,674.54
		Military	17,575,926,345.49
ii	Car Pioneer Deductions	Phase III&IV	409,489,165.50
		Phase II	559,625,780.00
	Total		42,235,246,965.53

These were items of expenditure paid out of CRF Accounts, which ought to be reported in the Statements of Consolidated Revenue Fund, but there were no evidence as the reporting of the sum of ₦42,235,246,965.53 for NHIS contribution and Pioneer Car deductions which ought to be added to personnel cost as gross. The mandates for these deductions were not produced for audit.

2.99 Review Of Debt Management Office (DMO) Annual Reports of 2013 and 2014 in Respect of Car Pioneer Scheme.

An audit review of 2014 Annual Report of Debt Management Office (DMO) in page 88 revealed that the sum of ₦3,165,823,628.25 was the principal amount of outstanding out of the original loan of ₦6,300,000,000.00 in respect of Pioneer Consumer Car Finance Scheme for Public Servants as at 31st December, 2014. However, information from the review of 2013 Annual Report of Debt Management Office (DMO) in page 75 revealed that the sum of ₦3,406,992,949.84 was the principal amount of outstanding loan in respect of Pioneer Consumer Car Finance Scheme for Public Servants as at 31st December, 2013. This indicates that the movement between ₦3,406,992,949.84

in 2013 and ₦3,165,823,628.25 in 2014 was ₦241,169,321.59 representing repayments in 2014.

Further examination of the records provided by Fund Department for direct deductions from the salaries of the beneficiaries for repayment of the loans revealed the sum of ₦969,114,945.50 for repayments in 2014. This was made up of ₦409,489,165.50 and ₦559,625,780.00 for Phases III & IV and II respectively.

The inference, therefore, was that the amount of repayments in 2014 by way of direct deductions from the salaries of the beneficiaries was ₦969,114,945.50 as against the sum of ₦241,169,321.59. This resulted into a difference of ₦727,945,623.91, which makes the principal outstanding balance of ₦3,165,823,628.25 as at 31st December, 2014 to be doubtful because this must have been overstated.

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

- (i) Explain the contrary figure of ₦57,015,611,526.50 shown in Note 20, as against the total funding of ₦56,850,795,365.43, resulting in a difference of ₦164,816,162.02.
- (ii) Disclose the Financial Statements in which the sum of ₦42,235,246,965.53 for NHIS and Pioneer Car deductions was reported as expenditure. Also, produce the mandates for these deductions for audit.
- (iii) Produce the Mandates for the sum of ₦42,235,246,965.53 for NHIS and Pioneer Car deductions.
- (iv) Provide a Schedule of direct deductions from the salaries of the beneficiaries for repayments of the loans from inception to 31st December, 2014.
- (v) Request DMO to provide the Amortization Schedule for the repayment of ₦6,300,000,000.00.

2.101 Overhead Expenditure: ₦475,073,533,418.89 (Note 21)

2.102 Extra Budgetary Allocation in Overhead Expenditure

The 2014 Overhead Cost Budget of some Ministries, Departments and Agencies (MDAs) when compared with the actual Overhead Cost as disclosed in Note 21 of the Financial Statements revealed extra-budgetary spending to the tune of ₦7,390,469,915.03 as detailed below:

Description	Actual Year 2014	Budget Year 2014	Excess for 2014
	A	B	C= A-B
	N	N	N
Foreign Mission: Abidjan	4,832,367,516.64	140,741,423.60	4,691,626,093.04
Establishment And Pensions Office	155,202,395.00	0	155,202,395.00
Public Complaints Commission	1,574,195,154.27	0	1,574,195,154.27
Federal Civil Service Commission	614,265,122.41	597,296,013.14	16,969,109.27
Independent National Electoral Commission	2,583,332,297.61	2,468,635,035.19	114,697,262.42
Federal Ministry Of Agriculture	337,677,356.20	337,558,825.62	118,530.58
Veterinary Council Of Nigeria	49,341,204.40	33,734,857.70	15,606,346.70
Investment And Securities Tribunal	309,204,731.95	212,206,337.74	96,998,394.21
Office Of The Accountant-General Of The Federation	1,147,613,831.00	1,063,607,589.99	84,006,241.01

FPO Abakaliki	5,010,142.75	0	5,010,142.75
FPO Abeokuta	7,200,554.00	0	7,200,554.00
FPO Ado-Ekiti	5,786,521.61	0	5,786,521.61
FPO Akure	2,850,556.55	0	2,850,556.55
FPO Awka	5,068,923.24	0	5,068,923.24
FPO Bauchi	3,683,093.34	0	3,683,093.34
FPO Benin	6,256,038.47	0	6,256,038.47
FPO Birni-Kebi	4,920,092.20	0	4,920,092.20
FPO Calabar	4,484,423.72	0	4,484,423.72
FPO Damaturu	3,600,274.50	0	3,600,274.50
FPO Gombe	3,600,416.25	0	3,600,416.25
FPO Gusua	5,570,256.00	0	5,570,256.00
FPO Ibadan	5,404,117.00	0	5,404,117.00
FPO Jos	7,802,121.39	0	7,802,121.39
FPO Kaduna	5,778,385.00	0	5,778,385.00
FPO Kano	3,641,295.00	0	3,641,295.00
FPO Katsina	3,651,516.25	0	3,651,516.25
FPO Lafia	3,824,416.25	0	3,824,416.25
FPO Lagos I	3,600,405.00	0	3,600,405.00
FPO Lagos li	3,624,571.80	0	3,624,571.80
FPO Lokoja	5,239,898.88	0	5,239,898.88
FPO Maiduguri	5,400,828.00	0	5,400,828.00
FPO Makurdi	3,620,132.93	0	3,620,132.93
FPO Minna	3,148,155.99	0	3,148,155.99
FPO Osogbo	3,635,730.87	0	3,635,730.87
FPO Owerri	42,502,173.41	0	42,502,173.41
FPO Port-Harcourt	5,079,604.58	0	5,079,604.58
FPO Umuahia	4,055,056.25	0	4,055,056.25
FPO Uyo	3,693,753.75	0	3,693,753.75
FPO Yenogoa	16,939,241.80	0	16,939,241.80
FPO Yola	11,980,720.77	0	11,980,720.77
Sub-Treasurer Of The Federation	2,934,848.68	0	2,934,848.68
Industrial Arbitration Panel	99,050,931.47	48,161,244.70	50,889,686.77
Accident Investigation Bureau	409,923,457.52	192,434,257.37	217,489,200.15
Federal Ministry Of Mines And Steel Development - Hqtrs	585,714,206.75	507,186,356.65	78,527,850.10
Survey Council Of Nigeria	27,793,465.28	22,407,742.00	5,385,723.28
Federal Capital Territory Administration	36,000,000.00	0	36,000,000.00
Citizenship And Leadership Training Centre	141,449,469.67	114,100,662.17	27,348,807.50
National Primary Health Care Development Agency	363,192,312.00	341,371,457.50	21,820,854.50
Total	13,469,911,718.40	6,079,441,803.37	7,390,469,915.03

2.103 The Accountant-General of the Federation had been requested to furnish relevant financial authorities covering the excess expenditure of ₦7,390,469,915.03

2.104 Extra Budgetary Allocation in Statutory Transfers

The 2014 Statutory Transfer Budget of National Assembly (NASS) was ₦150,000,000,000.00 while the actual releases were ₦150,731,950,473.50 thereby resulting into extra-budgetary spending to the tune of ₦731,950,473.50.

2.105 Consolidated Revenue Fund (CRF) Charges (Including Service Wide Votes)- ₦359,082,608,612.47 (Note 22)

Audit examination of records and documents in respect of Consolidated Revenue Fund Charges and Service Wide Votes which had a total figure of ₦359,082,608,612.47 revealed the following:

(i) **Over Expenditure In Employees Compensation Act- 1% Employees Compensation Fund ₦5,500,000,000.00**

In the examination of the records provided in funding of Service Wide Vote, the sum of ₦8,250,000,000.00 was cash backed for 1% Employees Compensation, in excess of the Appropriation figure of ₦5,500,000,000.00. This resulted in excess expenditure of ₦2,750,000,000.00, contrary to the provision of the 2014 Appropriation Act.

(ii) **Non-Funding of Group Life Insurance ₦00.00**

There was an evidence that no fund was released for the Group Life Insurance, which had an Appropriation figure of ₦11,000,000,000.00. This is a violation of Section 4 Sub-Section 5 of the 2014 Pension Reform Act.

(iii) **Over Funding Above Appropriation Figures**

Audit evidence from the documents provided by Fund Department for the fund released for pension of Civilian, Police and Customs, Immigration and Prison, revealed that the fund released for each of these Agencies was more than the amount in the 2014 Appropriation Act as detailed below. It is not understood how these Agencies could be funded by ₦42,761,030,019.71, more than the Appropriation figures of ₦40,475,239,077.00, which resulted to over funding of ₦2,285,790,942.71, without Appropriation.

Name	Funding	Appropriation	Over Funding
	N	N	N
OHCS (Civilian Pension)	23,236,308,168.72	21,711,170,000.00	1,525,138,168.72
Police Pension	9,976,693,187.00	9,467,269,077.00	509,424,110.00
Customs, Immigration & Prisons	9,548,028,663.99	9,296,800,000.00	251,228,663.99
Total	42,761,030,019.71	40,475,239,077.00	2,285,790,942.71

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

- (i) Provide relevant financial authorities covering the Excess expenditure ₦731,950,473.50 in the Statutory Transfers of NASS.
- (ii) Provide relevant financial authorities covering the expenditure of ₦8,250,000,000.00 which resulted to excess expenditure of ₦2,750,000,000.00.
- (iii) Explain why there was no funding for the Group Life Insurance in 2014, despite Appropriation of ₦11,000,000,000.00.
- (iv) Explain the source and why there was over funding of the three Agencies totalling ₦42,761,030,019.71 over the total Appropriation figure of ₦40,475,239,077.00, resulting in excess funding of ₦2,285,790,942.71.

1.107 Excessive Budgetary Allocation In Consolidated Revenue Fund (CRF) Charges.

It was observed that the under listed MDAs had actual Consolidated Revenue Fund (CRF) Charges of ₦13,280,839,187.60 for 2014 financial year without any approved budget which resulted to extra budgetary allocation of ₦13,280,839,187.60.

Description	Actual Year 2014	Budget	Excess
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		Year 2014	Expenditure
	N	N	N
State House - Hqtrs	3,570,609,236.93	-	(3,570,609,236.93)
Office Of The Senior Special Assistant To The President - MDGs (OSSAP-MDGs)	386,658,111.42	-	(386,658,111.42)
Institute For Peace And Conflict Resolution	3,457,903.56	-	(3,457,903.56)
Federal Ministry Of Information - Hqtrs	35,063,695.75	-	(35,063,695.75)
News Agency Of Nigeria	52,820,767.20	-	(52,820,767.20)
Office Of The Head Of The Civil Service Of The Federation - Hqtrs	375,612,458.35	-	(375,612,458.35)
Bureau Of Public Service Reforms	2,379,840.70	-	(2,379,840.70)
Public Complaints Commission	78,818,633.14	-	(78,818,633.14)
Federal Civil Service Commission	29,521,134.14	-	(29,521,134.14)
Police Pension Board	214,826,742.90	-	(214,826,742.90)
Secretary To The Government Of The Federation Hqtrs	4,788,099,789.70	-	(4,788,099,789.70)
New Partnership For African Development	12,500,000.00	-	(12,500,000.00)
National Action Committee On Aids (NACA)	766,000.00	-	(766,000.00)
Nigeria Christian Pilgrim Commission	1,052,268,410.18	-	(1,052,268,410.18)
Veterinary Council Of Nigeria	3,236,805.16	-	(3,236,805.16)
Office Of The Accountant-General Of The Federation	121,752,598.50	-	(121,752,598.50)
Federal Ministry Of Trade And Investment - Hqtrs	850,200.00	-	(850,200.00)
Prototype Engineering Development Institute , Ilesha	354,325.75	-	(354,325.75)
National Rural Electrification Agency	50,412,849.20	-	(50,412,849.20)
Federal Road Maintenance Agency	1,445,206,200.60	-	(1,445,206,200.60)
Federal Ministry Of Lands, Housing & Urban Development - Hqtrs	73,032,183.87	-	(73,032,183.87)
High Court Of Justice F.C.T. Abuja	125,900,883.55	-	(125,900,883.55)
Nigerian Law Reform Commission	1,557,000.00	-	(1,557,000.00)
Federal College Of Complementary And Alternative Medicine, Nigeria	32,977,500.00	-	(32,977,500.00)
National Obstetric Fistula Centre, Abakaliki	44,500,000.00	-	(44,500,000.00)
Presidency - National Sports Commission - Hqtrs	777,655,917.00	-	(777,655,917.00)
Total	13,280,839,187.60	-	(13,280,839,187.60)

1.108 Non-Disclosure and Reporting of Expenditure for Debit Interest on NTB and Bond in the Financial Statements

The audit examination of CRF Transcripts 2014, revealed that the sum of ~~N~~539,244,949,446.53, were items of expenditure for Debit Interest on NTB and BOND as shown in the table below, but with Transcript figures of ~~N~~496,339,035,496.20, thereby resulting into a difference of ~~N~~42,905,913,950.33. In the light of these observations, it was confirmed that neither the audited figure ~~N~~539,244,949,446.53 nor Transcript figures of ~~N~~496,339,035,496.20 was reported as expenditure in the Financial Statements.

Month	Audit Figure N	Transcript Figure N	Difference N
January	81,247,081,718.24	81,247,081,718.24	0.00
February	6,093,645,917.80	6,093,645,917.80	0.00
March	29,030,143,986.34	29,029,031,208.26	1,112,778.08
April	90,111,932,888.74	92,754,521,839.02	-2,642,588,950.28
May	19,964,104,617.76	4,434,025,864.19	15,530,078,753.57
June	32,887,276,971.25	2,495,192,264.14	30,392,084,707.11
July	82,203,067,300.00	82,203,067,300.00	0.00
August	37,441,024,443.25	37,441,024,443.25	0.00

September	33,024,678,536.42	33,219,005,731.57	-194,327,195.15
October	56,512,901,053.91	56,693,347,196.91	-180,446,143.00
November	24,522,669,924.45	24,522,669,924.45	0.00
December	46,206,422,088.37	46,206,422,088.37	0.00
Total	539,244,949,446.53	496,339,035,496.20	42,905,913,950.33

2.109 Non-Disclosure and Reporting of Expenditure for Sinking Fund in the Financial Statements

The audit examination of CRF Transcripts 2014, revealed that the sum of ₦5,434,574,568.00, were items of expenditure for SINKING FUND as shown in the table below, but with Transcript figures of ₦3,966,317,175.00, thereby resulting into a difference of ₦1,468,257,393.00. In the light of these observations, it was confirmed that neither the audited figure of ₦5,434,574,568.00 nor Transcript figures of ₦3,966,317,175.00, was reported as expenditure in the Financial Statements.

Month	Audit Figure ₦	Transcript Figure ₦	Difference ₦
January	559,709,829.00	559,709,829.00	0.00
February	487,812,005.00	487,812,005.00	0.00
March	426,218,159.00	426,218,159.00	0.00
April	373,204,881.00	373,204,881.00	0.00
May	327,393,324.00	0	327,393,324.00
June	287,667,649.00	0	287,667,649.00
July	253,115,664.00	0	253,115,664.00
August	222,984,911.00	0	222,984,911.00
September	196,649,702.00	0	196,649,702.00
October	180,446,143.00	0	180,446,143.00
November	361,815,467.00	361,815,467.00	0.00
December	1,757,556,834.00	1,757,556,834.00	0.00
Total	5,434,574,568.00	3,966,317,175.00	1,468,257,393.00

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

- (i) Provide relevant financial authorities covering the Excess Expenditure ₦13,280,839,187.60.
- (ii) Explain the omission of the expenditure of ₦539,244,949,446.53 in respect of Debit Interest on NTB and BOND in the Financial Statements.
- (iii) Explain the omission of the expenditure of ₦5,434,574,568.00 in respect of Sinking Fund in the Financial Statements.

2.111 Analysis Of MDAs Cash Book Balances With Actual Expenditure and Fund Releases

2.112 Analysis Of National Assembly Cash Book Balances With Actual Expenditure and Fund Releases

Examination of Notes 19,21,23 and 42 relating to National Assembly as detailed below, revealed that the total cash balances at the beginning of the year was NIL while the actual expenditure and funding were ₦113,790,871,161.98 and ₦150,731,950,473.50 respectively. The actual Cash Book balance and expected Cash Book balance at the end of the year were ₦4,240,842,865.51 and ₦36,941,079,311.52 respectively thereby resulting to Cash Book Balance of ₦32,700,236,446.01 not reported in the Financial Statements. Also, it was observed that the closing Cashbook balance of National Assembly Commission had a negative balance of ₦461,285,489.52 which indicates that the Commission spent more than what was allocated during the year.

Details				Total
				N
Cash Balance B/F (Note 42)				0
Statutory Transfer				150,731,950,473.50
Total				150,731,950,473.50
Less Actual Expenditure				
Details (Notes 19,21&23)	Personnel	Overheads	Capital	Total
	N	N	N	N
NASS Management	1,647,673,167.13	1,653,487,975.39	1,106,562,512.85	4,407,723,655.37
Senate	1,694,598,694.97	36,746,406,491.61	3,733,536,553.19	42,174,541,739.77
House Of Representatives	3,774,036,334.07	34,542,749,275.69	1,931,496,494.29	40,248,282,104.05
National Assembly Commission	575,363,570.07	1,164,221,483.21	312,255,923.53	2,051,840,976.81
Legislative Aides	8,644,568,802.95	3,664,630,370.00	299,828,750.00	12,609,027,922.95
Senate Committee On Public Accounts		259,999,945.75	5,281,500.00	265,281,445.75
House Committee On Public Accounts		180,069,390.50		180,069,390.50
General Service Office		7,234,032,446.12	4,620,071,480.66	11,854,103,926.78
Total Expenditure	16,336,240,569.19	85,445,597,378.27	12,009,033,214.52	113,790,871,161.98
Expected Cash Book Balance				36,941,079,311.52
Cash Balance C/F (Note 42)				
NASS Management				2,604,297,441.63
Senate				1,835,315,482.93
National Assembly Commission				-461,285,489.52
General Service Office				262,515,430.47
Total Cash Balance C/F (Note 42)				4,240,842,865.51
Cash Book Balance not reported				32,700,236,446.01

2.113 Analysis of Judiciary Cash Book Balances With Actual Expenditure and Fund Releases

Examination of Notes 19, 21 and 25 relating to Judiciary MDAs as detailed below, revealed that the total cash balances at the beginning of the year was ₦375,190,450.89 while the actual expenditure and funding were ₦66,168,226,421.84 and ₦67,999,999,999.64 respectively. The actual Cash Book balance and expected Cash Book balance at the end of the year were ₦1,686,661,964.74 and ₦2,206,964,028.69 respectively thereby resulting to Cash Book Balance of ₦1,856,921,479.00 not reported in the Financial Statements. Also, it was observed that the closing Cashbook balance of Customary Court of Appeal, Abuja had a negative balance of ₦111,814,746.21 which indicates that the Customary Court of Appeal spent more than what was allocated during the year or sought for overdraft without approval.

Details	Amount	Amount	Amount	Amount
	N	N	N	N
Cash Balance B/F (Note 42)				
National Judicial Council- Abuja			47,070,278.20	
Federal High Court, Lagos			1,000.00	
Nigeria Institute Of Advanced Legal Studies			10,279,698.36	
Independent Corrupt Practices And Related Offences Commission			317,839,474.33	375,190,450.89
Statutory Transfer (NJC)				67,999,999,999.64
Total Cash Balance B/F (Note 42)				68,375,190,450.53
Less Expenditure (Notes 19,21, &25)	Personnel	Overheads	Capital	
National Judicial Council- Abuja	37,076,177.02	97,608,318.88	9,742,680.00	144,427,175.90
Supreme Court Of Nigeria	1,004,944,927.18	2,742,300,627.10	2,359,511,949.60	6,106,757,503.88
Court Of Appeal	2,334,777,597.28	2,484,986,013.00	1,566,750,306.33	6,386,513,916.61
Federal High Court , Lagos	3,101,777,107.15	3,623,988,573.52	3,872,345,304.33	10,598,110,985.00
High Court Of Justice, F.C.T. Abuja	1,653,838,550.54	2,777,976,374.82	1,447,449,789.74	5,879,264,715.10

Sharia Court Of Appeal ? Abuja	20,231,013.89	24,001,989.90	58,978,642.12	103,211,645.91
Customary Court Of Appeal- Abuja	1,053,639,751.36	535,699,496.06	334,130,484.17	1,923,469,731.59
National Industrial Court	1,679,766,438.77	1,690,744,515.49	1,436,393,860.76	4,806,904,815.02
National Judicial Institute- Abuja	495,407,272.00	768,302,001.29	1,969,753,623.18	3,233,462,896.47
Federal Judiciary Service Commission- Abuja	255,812,853.96	293,068,105.19	0	548,880,959.15
Nigerian Law Reform Commission	434,002,776.79	66,188,480.73	115,927,390.00	616,118,647.52
Legal Aid Council	1,395,785,399.06	235,680,936.00	53,065,065.00	1,684,531,400.06
Council Of Legal Education	2,110,025,562.69	99,465,849.00	63,785,633.34	2,273,277,045.03
Nigeria Institute Of Advanced Legal Studies	609,690,700.04	72,461,049.13	21,721,594.50	703,873,343.67
Regional Centre For Int'l Commercial Arbitration	31,694,924.10	27,482,991.00	55,681,912.00	114,859,827.10
National Drug Law Enforcement Agency	15,111,939,225.52	421,632,528.00	69,326,926.00	15,602,898,679.52
Nigerian Copyright Commission	845,935,870.25	219,766,832.00	32,371,113.00	1,098,073,815.25
National Agency For The Prohibition Of Traffic In Persons	686,852,650.43	229,394,430.37	0	916,247,080.80
Independent Corrupt Practices And Related Offences Commission	1,123,895,270.63	121,201,428.01	0	1,245,096,698.64
Code Of Conduct Bureau	1,432,510,377.38	262,229,245.24	487,505,917.00	2,182,245,539.62
Total Expenditure	35,419,604,446.04	16,794,179,784.73	13,954,442,191.07	66,168,226,421.84
Expected Cash Book Balance				2,206,964,028.69
Cash Balance C/F (Note 42)				
National Judicial Council- Abuja				70,420,912.32
Supreme Court Of Nigeria				202,009,720.06
Court Of Appeal				909,727,749.15
Federal High Court ? Lagos				1,000.00
Sharia Court Of Appeal ? Abuja				105,920,260.44
Customary Court Of Appeal- Abuja				-111,814,746.21
Federal Judiciary Service Commission- Abuja				19,006,045.57
Nigeria Institute Of Advanced Legal Studies				10,279,698.36
National Agency For The Prohibition Of Traffic In Persons				131,068,775.36
Independent Corrupt Practices And Related Offences Commission				350,042,549.69
Total Cash Balance C/F (Note 42)				1,686,661,964.74
Cash Book Balance Not Reported				1,856,921,479.00

2.114 Analysis of National Human Rights Commission, INEC and Public Complaint Commission Cash Book Balances With Actual Expenditure and Fund Releases

Examination of Notes 19,21, 23 and 25 relating to Human Rights Commission INEC and Public Complaint Commission as detailed below, revealed that the total cash balances at the beginning of the year was ₦500,627,398.23 while the actual expenditure and funding were ₦35,074,186,186.42 and ₦49,839,937,151.14 respectively. The actual Cash Book balance and expected Cash Book balance at the end of the year were ₦2,518,169,579.56 and ₦15,265,750,964.72 respectively thereby resulting to Cash Book Balance of ₦12,747,581,385.16 not reported in the Financial Statements.

Details	National Human Rights Commission	INEC	Public Complaint Commission (PCC)	Total
	N	N	N	N
Cash Book Balance B/F	150,345,599.05	350,281,799.18	-	500,627,398.23
Funding	1,350,000,000.00	42,000,000,000.00	6,489,309,752.91	49,839,309,752.91
Sub-Total	1,500,345,599.05	42,350,281,799.18	6,489,309,752.91	50,339,937,151.14
Expenditure				

Personnel	655,607,118.29	14,501,218,391.25	2,037,134,040.39	17,193,959,549.93
Overheads	281,411,557.81	10,257,086,852.35	653,693,787.47	11,192,192,197.63
Capital	203,244,140.61	5,251,914,735.90	1,232,875,562.35	6,688,034,438.86
Sub-Total	1,140,262,816.71	30,010,219,979.50	3,923,703,390.21	35,074,186,186.42
Expected Cash Balance C/F	360,082,782.34	12,340,061,819.68	2,565,606,362.70	15,265,750,964.72
Actual Cash Balance C/F	212,741,899.25	1,268,046,927.56	1,037,380,752.75	2,518,169,579.56
Cash Book Balance Not Reported	147,340,883.09	11,072,014,892.12	1,528,225,609.95	12,747,581,385.16

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

- (i) The National Assembly Commission to explain why the total amount of ₦36,941,079,311.52 was not paid back to the treasury as required by the extant rules.
- (ii) The National Assembly Commission to explain the negative closing cashbook balance of ₦461,285,489.52
- (iii) National Judicial Commission to explain why the total amount of ₦2,206,964,028.69 was not paid back to the treasury as required by the extant rules.
- (iv) National Judicial Commission, Abuja to explain the negative closing cashbook balance of ₦111,814,746.21.
- (v) National Human Rights Commission, INEC and Public Complaint Commission to explain why the total amount of ₦15,265,750,964.72 comprising ₦360,082,782.34 for National Human Rights Commission, ₦12,340,061,819.68 for INEC and ₦2,565,606,362.70 for Public Complaint Commission was not paid back to the treasury as required by the extant rules.

2.116 Wrong Payments For Contributory Pension Scheme (CPS) – Employer (FGN) And Employees Of Military Pension ₦35,103,723,354.58 Paid Out Of Consolidated Revenue Fund(CRF) Account

The examination of records relating to Contributory Pension of the employer (FGN) and employees of the Military Personnel respectively revealed the following:

- (i) In the examination of the Funds released by the Office of the Accountant-General of the Federation, the sum of ₦17,551,861,677.29 and ₦17,551,861,677.29 totaling ₦35,103,723,354.58 as analyzed below was for the expenditure on Contributory Pension of the employer(FGN) and employees of the Military Personnel respectively. Audit evidence showed that the sum of ₦35,103,723,354.58 should not have been paid or funded, because the Military Personnel had disengaged from Contributory Pension Scheme. Also, of importance to audit view was the additional sum of ₦75,896,413,586.85, as per information supplied by Fund Department for Actual Funding of gratuities and pension of Military Pension Board in 2014, under the old Scheme.
- (ii) In view of these observations, one wondered the need for funding and paying the sum of ₦35,103,723,354.58 for employer (FGN) and employees

of Military Personnel, when they are no more in Contributory Pension Scheme. They are regularly being funded under the old Pension Scheme. This was the case in my previous years reports without any change and no explanation was put forward.

- (iii) There were similar cases in the previous years reports which the Pension Fund Administrators on the advice/instruction of PENCOM, ought to have returned contributions of the Military Personnel and other Security Personnel into CRF Account for employer (i.e. FGN) and Retirement Savings Accounts (i.e. employees), because of the Military Personnel exit from Contributory Pension Scheme three years ago. However, there was no evidence of return of such money unjustifiably paid since 2012, 2013 and in 2014 financial years into CRF Account for employer (i.e. FGN) and Retirement Savings Accounts of employees. For example the total sum of ₦105,391,261,598.68 as detailed below was wrongly paid out from CRF Account, as employers and employees of Military Personnel contributions from 2012 to 2014 financial years respectively even though the Military Personnel had disengaged from Contributory Pension Scheme.

Year	Pension Contribution(FGN) (Employer) Military	Pension Contribution (Employees) Military	Total
	N	N	N
2012	17,926,621,167.00	17,926,621,167.00	35,853,242,334.00
2013	17,217,147,955.05	17,217,147,955.05	34,434,295,910.10
2014	17,551,861,677.29	17,551,861,677.29	35,103,723,354.58
Total	52,695,630,799.34	52,695,630,799.34	105,391,261,598.68

- (iv) The monthly funding of Employer (FGN) and Employees 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 (FGN) and employees 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

Month	Pension Contribution(FGN) (Employer) Military	Pension Contribution (Employees) 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	1,428,240,056.00	1,428,240,056.00
May	1,428,240,056.00	1,428,240,056.00
June	1,665,964,823.00	1,665,964,823.00
July	1,467,860,817.00	1,467,860,817.00
August	1,467,860,817.00	1,467,860,817.00
September	1,467,860,817.00	1,467,860,817.00
October	1,467,860,817.00	1,467,860,817.00
November	1,467,860,817.00	1,467,860,817.00
December	1,467,860,817.00	1,467,860,817.00
Total	17,551,861,677.29	17,551,861,677.29

- (v) Furthermore, the constant equal amount of figure paid from January to December, 2014, 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 2014. It is therefore an inference that the amount paid is not actual, rather an estimated figure, even though there was no justification for the payment of ₦35,103,723,35.58, as earlier mentioned in this report, because of the Military Personnel had exited from Contributory Pension Scheme.

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

- (i) Explain the circumstances of paying the sum of ₦17,551,861,677.29 and ₦17,551,861,677.29 totaling ₦35,103,723,354,58 for the Contributory Pension of the Military employer (FGN) and employees of the Military Personnel respectively, despite the exit of the Military Personnel from Contributory Pension Scheme. In addition to this was the funding of the Military Personnel gratuities and pension under the old scheme in 2014 in the sum of ₦75,896,413,586.85.
- (ii) Provide the Mandates, Bank Statements and Bank Accounts into which the sum of ₦17,551,861,677.29 and ₦17,551,861,677.29 totalling ₦35,103,723,354,58, was paid into for audit.
- (iii) Explain the circumstances of equal funding of Employer (FGN) and Employee Military Contributory Pension, which violates Section 9 (b) Pension Reform Act, 2014.
- (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.
- (vi) Request for the refund of the sum of ₦35,103,723,354,58 paid in 2014 and the amounts in the previous years mentioned in my reports.
- (vii) Provide the evidence of refund into the CRF Accounts for audit confirmation.
- (viii) Request both PECOM and CBN to provide evidence of return of ₦35,853,242,334.00, ₦34,434,295,910.10 and ₦35,103,723,354.58 for 2012, 2013 and 2014 financial years, wrongly paid as employer (FGN) and employees (Military Personnel) Contributory Pension to CRF Account and Retirement Savings Account of Military Personnel.

2.118 Repayments of External Loans: ₦84,822,787,837.17 (Note 36)

Audit examination of records relating to repayments of external loans revealed the following:

- (i) The deductions by FAAC from 2014 FGN shares of Revenue Allocations, in respect of External Debt Servicing was ₦50,298,005,945.25, as shown in the table below, whereas, analysis of Notes 36 and 49 revealed ₦115,644,000,000.00 as detailed below there by resulting to a difference of ₦65,345,994,054.75

Month	External Debt Deduction
	N
Jan	4,004,578,519.25
Feb	4,004,578,519.25
Mar	4,344,314,370.41
April	4,344,314,370.41
May	4,344,314,370.41
June	4,344,314,370.41
July	4,344,314,370.41
Aug	4,344,314,370.41
Sep	4,344,314,370.41
Oct	3,959,549,437.96
Nov	3,959,549,437.96
Dec	3,959,549,437.96
Total	50,298,005,945.25

Description	As per Notes 36 & 49
	N
African Development Fund	188,440,000.00
European Investment Bank	1,623,920,000.00
International Development Association (IDA)	107,340,240,000.00
French Development Agency (AFD)	3,221,700,000.00
ZTE	1,837,260,000.00
CMEC	1,432,440,000.00
Total	115,644,000,000.00
As per FAAC	50,298,005,945.25
Difference	65,345,994,054.75

- (i) The figure of ₦115,644,000,000.00 reported in the analysis of Notes 36 and 49 as repayment of external loan servicing was not the true position when compared with the amount of loan repayment of ₦1,736,893,200,000.00 (US\$10,338,650,000.00) reported by Debt Management Office (DMO) letter Ref No. DMO/DRS/417/158 dated 12th march, 2015 thereby resulting to under reporting of external loan servicing by ₦1,621,249,200,000.00.
- (ii) It will also bring about problem of reconciliation of actual expenditure for repayments of external loans, in comparison with Appropriation and funding of external debt servicing.
- (iii) In the light of these observations, it was confirmed that DMO paid the sum of ₦1,736,894,880,000.00 (US\$10,338,666,000.00) for servicing of external loans, compared with the FAAC direct deductions of ₦50,298,005,945.25. This brought about a wide margin of difference of ₦1,686,596,874,054.75. This wide gap difference in respect of the total external debt repaid during the year by DMO, brings to question of the sources of extra payment of ₦1,686,596,874,054.75 by DMO above the amounts of direct deduction by FAAC.
- (iv) In the course of the audit it was observed that the Budget figure for debt servicing in 2014 could not be obtained from the 2014 Appropriation Act. This has therefore made it impossible to compare the FAAC figure of ₦50,298,005,945.25 and DMO figure of ₦1,736,894,880,000.00 with the Appropriation.

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

- (i) Request the DMO to furnish the sources of extra payments of ₦1,686,596,874,054.75 above the amounts of direct deduction by FAAC of ₦50,298,005,945.25 for Debt Servicing.
- (ii) Request the Budget Office of the Federation to provide the Appropriation figure for Debt Servicing in 2014 Appropriation Act.

2.120 Repayment of FGN Bonds – N19,170,000,000.00 (Note 37)

Audit examination of the CRF Transcript 2014, revealed that the figure for repayment of FGN Bonds as highlighted in the table below was ₦72,558,662,576.23 and not ₦19,170,000,000.00 reported in Note 37 of the Financial Statement. Further examination as shown in the table below, revealed that the Transcript figures of ₦117,880,251,576.23, was different from audit figure of ₦72,558,662,576.23, resulting in a difference of ₦45,321,589,000.00.

Also, Note 37 did not disclose the breakdown of ₦19,170,000,000.00, which would have shown monthly debits in the CRF Accounts of how the amount was arrived at.

.Month	Audit Figure	Transcript Figure	Difference
	₦	₦	₦
January	0	0	0.00
February	40,000,000,000.00	40,000,000,000.00	0.00
March	25,000,000,000.00	70,321,589,000.00	-45,321,589,000.00
April	0	0	0.00
May	0	0	0.00
June	0	0	0.00
July	0	0	0.00
August	0	0	0.00
September	0	0	0.00
October	0	0	0.00
November	7,551,758,297.30	7,551,758,297.30	0.00
December	6,904,278.93	6,904,278.93	0.00
Total	72,558,662,576.23	117,880,251,576.23	-45,321,589,000.00

2.121 The Accountant-General of the Federation has been requested to provide the breakdown of ₦19,170,000,000.00 and also, explain the differences between audit figure of ₦72,558,662,576.23 and ₦19,170,000,000.00 reported in Note 37.

2.122 Repayment of Internal Loans:NTBs-N00.00 (Note 38)

It was reported in Note 38 that there was no repayment of NTB during the year under review, whereas, audit examination of the CRF Bank Statements and CRF Transcripts, showed that a total of ₦3,525,700,721,798.00 (audit figure) was the amount repaid in the year in respect of NTB, compared with ₦00.00 reported in Note 38. The monthly analysis of the CRF Transcript is as shown below, with a Transcript figure of ₦3,531,124,211,844.43 and when compared with audit figure of ₦3,525,700,721,798.00 resulted in a difference of ₦5,423,490,046.43. With an omission of ₦3,525,700,721,798.00 in the Financial

Statements, the authenticity and completeness of the Financial Statements is very much in doubt.

Month	Audit Figure N	Transcript Figure N	Difference N
January	319,297,431,000.00	330,457,226,317.55	-11,159,795,317.55
February	299,413,015,000.00	199,413,015,000.00	100,000,000,000.00
March	382,678,026,000.00	327,365,437,000.00	55,312,589,000.00
April	183,650,084,000.00	333,770,008,728.88	-150,119,924,728.88
May	278,388,720,000.00	277,844,779,000.00	543,941,000.00
June	440,713,478,000.00	440,713,478,000.00	0.00
July	205,451,254,000.00	205,451,254,000.00	0.00
August	265,825,678,000.00	265,825,678,000.00	0.00
September	380,797,242,000.00	380,797,542,000.00	-300,000.00
October	153,109,767,000.00	153,109,767,000.00	0.00
November	242,902,736,000.00	242,902,736,000.00	0.00
December	373,473,290,798.00	373,473,290,798.00	0.00
Total	3,525,700,721,798.00	3,531,124,211,844.43	-5,423,490,046.43

2.123 The Accountant-General of the Federation has been requested to explain the differences between audit figure of ₦3,525,700,721,798.00 and N00.00 reported in Note 38.

STATEMENT OF CAPITAL DEVELOPMENT (STATEMENT NO 4)

2.124 Aids And Grants- ₦2,006,586,629.20 (Note 31)

During the examination of Notes 31, 28 and 43 of the Financial Statements, it was observed that:

- (i) An amount of ₦2,006,586,629.20 was indicated in the Note 31 as the total sum of proceeds from Aids and Grants for the year. From the review, it was noted that these proceeds were reported by only five agencies as listed below;

Description	Actual Year 2014 N
Nigerian Television Authority	130,751,837.21
Accident Investigation Bureau	766,919,504.49
National Mathematical Centre, Sheda	98,000,000.00
National Agency For Food and Drug Administration and Control	1,010,000,000.00
Federal Neuro-Psychiatric Hospital Abeokuta	915,287.50
Total	2,006,586,629.20

- (i) However, the proceeds from Aids and Grants did not include those for notable MDAs which ordinarily by virtue of their mandates and activities received and/or benefit from Aids and Grants. For example, MDAs such as Health, NASA, National Immunization Programme, Ministry of Agriculture, National Planning, EFCC and DMO to mention a few were conspicuously missing. The omission of such MDAs is an indication that the total figure reported in Note 31 would appear to be in-complete and grossly understated.

- (ii) Also noted was that the statement and Note 28 indicated that capital expenditure of ₦1,696,294,224.03 was funded from Aids and Grants as detailed below.

Description	Actual Year 2014
	N
Institute For Peace and Conflict Resolution	9,413,975.00
Nigerian Television Authority	6,996,946.67
Universal Basic Education (UBE) Commission	1,558,138,627.86
National Agency For Food And Drug Administration And Control	121,634,124.50
Federal Neuro-Psychiatric Hospital Abeokuta	110,550.00
Total	1,696,294,224.03

This figure of ₦1,696,294,224.03 appears not to have any relationship with the amount of ₦2,006,586,629.20 disclosed in Note 31 as proceeds from Aids and Grants. A further look shows that a huge amount of ₦1,558,138,627.86 was expended by UBEC which accounted for no proceed in respect of aids and grants. The source of fund for this expenditure was therefore not ascertainable. The implication of these was that the MDAs did not disclose relevant proceeds relating to the expenditure incurred from Aids and Grants.

- (iii) A further review shows that Note 44 (Cash held from Aids and Grants by MDA) stated that the cash held amounted to ₦425,197,431.58 as detailed below;

Description	Actual Year 2014
	N
Federal Ministry Of Defence - Main MOD	28,434,667.10
Federal Road Safety Commission	34,000.00
Accident Investigation Bureau	213,143,203.82
Federal Ministry Of Energy (Power) - Hqtrs	140,050.00
Federal Ministry Of Water Resources - Hqtrs	183,443,295.88
Presidency - National Sports Commission - Hqtrs	2,214.78
Total	425,197,431.58

This schedule appears to be in disparity with the report indicated in note 31 in respect of the proceeds from Aids and Grants. If no proceeds was reported how then did these balances occurred?

2.125 The Accountant-General of the Federation has been requested to liaise with the MDAs and others with a view to authenticating how much Aids and Grants were actually extended to them in cash and materials (e.g. movable and non- movable items) and include such amounts to form the total Aids and Grants received during the year.

2.126 Proceeds from External Loans – ₦ 342,703,050,000.00 (Note 32)

The schedule of external loans of ₦342,703,050,000.00 failed to give the breakdown of the figure and projects for which the loans were taken for proper monitoring and follow up on effective and judicious utilization.

2.127 Proceeds from Domestic Loans: FGN Bonds– ₦570,243,511,000.00 (Note 33)

The sum of ₦570,243,511,000.00 in Note 33 was reported as receipts for FGN Bonds during the year. Further examination of the CRF Transcript of Accounts revealed a total amount of ₦531,903,896,015.48 as detailed below thereby resulting in a difference of ₦38,339,614,985.48. Also, there was no

schedule of monthly receipts of this amount in Note 33 that would have facilitated good audit trail.

Month	Proceeds
	₦
January	74,634,144,021.74
February	90,670,000,000.00
March	0
April	3,047,751,993.74
May	156,330,000,000.00
June	87,000,000,000.00
July	100,000,000,000.00
August	20,222,000,000.00
September	0
October	0
November	0
December	0
Total	531,903,896,015.48

2.128 Proceeds from Domestic Loan: NTB – ₦ 602,519,135,060.46 (Note 34)

It was reported in Note 34 that the total amounts of Federal Government Treasury Bills receipts was ₦602,519,135,060.46. However, the audit examination of the CRF Transcripts revealed that the amount of ₦3,464,666,848,981.54 was credited into CRF Account as analysed below thereby resulting in a difference of ₦2,862,147,713,921.08. Also, there was no schedule of monthly receipts of this amount in Note 34 that would have facilitated good audit trail.

Month	NTB Proceeds
	₦
January	338,494,720,480.66
February	289,302,239,022.85
March	321,612,213,092.11
April	354,822,134,840.73
May	258,839,874,041.81
June	407,480,361,399.58
July	193,889,693,551.29
August	248,483,136,702.51
September	355,128,709,737.85
October	131,967,553,370.57
November	224,550,849,667.02
December	340,095,363,074.56
Total	3,464,666,848,981.54

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

- (i) Provide the breakdown of the figure and projects for which the loans were taken for proper monitoring and follow up on effective and judicious utilization.
- (ii) Provide the schedule of monthly receipts of the FGN Bonds Treasury Bonds and NTBs credited to CRF Account during the year for audit.

2.130 Prior Year Adjustment (Note 30 and Note 54)– ₦1,981,709,152,414.85

The details of the prior year adjustments of Intangible Assets of ₦1,411,555,256,060.46 (Note 54) and Cash in Transit of ₦601,339,004,160.56 (Note 30) totaling ₦2,012,894,260,221.02 was not provided either as a schedule or a Note to the Financial Statements stating, the transactions in respect of which these adjustments were made as required by International Public Sector Accounting Standard (IPSAS) No 3 on Accounting Policies, Changes in Accounting Policies and Errors.

2.131 The Accountant-General of the Federation has been requested to disclose the nature, amount and an explanation as well as the description of the circumstance of the prior year adjustments.

2.132 Excess Cash Backings Over Warrants Issued – ₦ 89,389,950,920.00

Examination of the Statement of Capital Performance for 2014 prepared by the Funds Department showing the capital releases to MDAs for the year revealed that excess cash backings of ₦ 89,389,950,920.00 as detailed below were made to some MDAs above the warrants issued to them and in some cases, higher than the approved appropriation for the year. This action contravenes both 2014 Appropriation Act and Financial Regulation (FR) 318 which states that Capital Expenditure is paid from the Development Fund and no such expenditure may be incurred except on the authority of a warrant duly signed by the Minister of Finance, and without which the Accountant-General shall not accept in his accounts any charge upon the Development Fund.

Ministry/Department/Agency	Appropriations	Warrants	Cash Backing	Cash Backing Over Warrants
	N	N	N	N
State House	3,700,651,102.00	1,445,056,665.00	3,832,069,405.00	-2,387,012,740.00
Border Community Devt Agency	838,659,817.00	434,398,967.00	474,398,967.00	-40,000,000.00
National Emergency Mgt. Agency	339,375,443.00	32,667,770.00	232,667,770.00	-200,000,000.00
Nig. Atomic Energy Commission	1,090,826,820.00	282,999,216.00	605,247,262.00	-322,248,046.00
Office Of The Chief Economic Adviser	32,327,250.00	9,756,217.00	1,565,252,950.00	-1,555,496,733.00
Office Of The Secretary To The Govt.	6,385,952,002.00	2,579,787,505.00	3,247,421,376.00	-667,633,871.00
National Comm. For Refugees	2,363,826,710.00	1,054,195,101.00	11,397,477,367.00	-10,343,282,266.00
National Merit Award	150,000,000.00	57,164,438.00	114,987,177.00	-57,822,739.00
Presidential Committee On Land Reforms	501,723,825.00	142,890,499.00	404,810,499.00	-261,920,000.00
National Youth Service Corps (NYSC)	477,016,644.00	202,657,449.00	285,561,495.00	-82,904,046.00
Federal Ministry Of Women Affairs	2,549,804,533.00	1,040,970,285.00	1,060,970,285.00	-20,000,000.00
National Centre For Women Affairs	442,507,108.00	232,554,968.00	248,240,968.00	-15,686,000.00
Nigerian Hydrological Service Agency	179,247,985.00	104,563,041.00	137,180,041.00	-32,617,000.00
Nat. Integrated Water Mgt. Commission	101,199,716.00	47,146,798.00	105,146,798.00	-58,000,000.00
Gurara Water Management	115,755,600.00	52,577,993.00	102,577,993.00	-50,000,000.00
Ministry Of Defence	1,665,832,498.00	815,049,716.00	1,968,845,175.00	-1,153,795,459.00
Nigerian Army	4,894,913,470.00	2,293,381,435.00	7,390,682,535.00	-5,097,301,100.00
Min. Of Foreign & Inter-Govt. Affairs	5,896,650,953.00	2,820,681,567.00	2,988,535,317.00	-167,853,750.00
Health Records Registration Board	20,507,433.00	7,947,733.00	24,912,544.00	-16,964,811.00
Federal Medical , Owerri	515,588,348.00	194,835,310.00	324,835,310.00	-130,000,000.00
Nigerian Television Authority	742,630,430.00	309,109,057.00	359,109,057.00	-50,000,000.00
Nigerian Press Council	90,402,634.00	39,396,736.00	89,396,738.00	-50,000,002.00
Galaxy Backbone Infrastructure	0	0	3,015,000,000.00	-3,015,000,000.00
Nigerian Immigration Services	2,817,009,828.00	1,069,833,010.00	1,319,833,010.00	-250,000,000.00
Nigerian Law Reforms Commission	93,844,414.00	63,156,178.00	123,156,178.00	-60,000,000.00
Regional Centre For Inter. Comm. Arbitration	11,603,040.00	7,340,714.00	55,681,912.00	-48,341,198.00
Nat Agency For Prohibit Of Traff. In Person	90,388,463.00	58,845,188.00	99,030,804.00	-40,185,616.00
Ministry Of Power	22,360,474,381.00	9,347,326,709.00	14,347,326,709.00	-5,000,000,000.00
Nigerian Electricity Liability Mgt. Ltd.	579,490,958.00	249,324,163.00	14,249,324,163.00	-14,000,000,000.00
Afam Electric Power Business Unit	0	0	229,929,640.00	-229,929,640.00
Nigerian Bulk Electric Trading Plc	1,131,075,000.00	355,121,525.00	3,413,452,257.00	-3,058,330,732.00
Office Of The Surveyor Gen. Of The Federation	1,806,000,000.00	901,386,715.00	2,228,900,465.00	-1,327,513,750.00
Nigeria Mining Cadstre Office & Centres	50,420,343.00	19,100,287.00	36,100,287.00	-17,000,000.00
Nigeria Metrological Service (NIMET)	503,662,817.00	212,024,521.00	286,711,140.00	-74,686,619.00
Environmental Health Officers Reg. Council	223,999,604.00	83,392,627.00	128,542,627.00	-45,150,000.00
Min. Of Tourism, Culture & Nat	680,903,005.00	267,075,087.00	341,133,251.00	-74,058,164.00

Orientation				
Nigerian Tourism Development Corporation	193,667,952.00	72,070,297.00	80,081,197.00	-8,010,900.00
National Gallery Of Art	459,897,637.00	197,202,374.00	247,202,374.00	-50,000,000.00
Nat. Institute Of Hospitality & Tourism Devt.	163,604,918.00	60,999,072.00	125,999,072.00	-65,000,000.00
National Planning Commission	991,608,005.00	405,428,833.00	964,610,003.00	-559,181,170.00
National Bureau Of Statistics	710,325,000.00	290,731,060.00	1,020,187,990.00	-729,456,930.00
National Sports Commission	1,538,099,561.00	878,191,252.00	5,853,605,148.00	-4,975,413,896.00
Fed. Min. Of Special Duties & Inter. Govt Affair	200,405,367.00	68,276,576.00	1,499,345,268.00	-1,431,068,692.00
National Population Commission	1,203,588,087.00	530,138,519.00	1,030,138,519.00	-500,000,000.00
Special Intervention/Constituency Projects	0	46,583,617,862.00	49,999,999,999.00	-3,416,382,137.00
Sinking Fund For Infrastructure Dev.	27,000,000,000.00	0	11,554,483,496.00	-11,554,483,496.00
Special Intervention (Min Of Special Duties)	18,000,000,000.00	0	10,000,000,000.00	-10,000,000,000.00
Capital Dev. Of Nat Inst Of Legislative Studies	5,000,000,000.00	0	2,750,000,000.00	-2,750,000,000.00
National Assembly Clinic	1,000,000,000.00	0	750,000,000.00	-750,000,000.00
New Nigerian Newspapers Liability	424,612,357.00	0	271,340,417.00	-271,340,417.00
GIFMIS Capital	1,000,000,000.00	0	614,367,000.00	-614,367,000.00
IPPIS Capital	1,000,000,000.00	0	464,512,000.00	-464,512,000.00
Fed. Initiation For N/East(Pilot Counterpart	2,000,000,000.00	0	1,250,000,000.00	-1,250,000,000.00
Total	124,330,081,058.00	75,920,371,035.00	165,310,321,955.00	-89,389,950,920.00

2.133 The Accountant-General had been requested to provide necessary explanation and justification for the release of these excess funds to the MDAs without necessary authority of the 2014 Appropriation Act and the Warrants by the Minister of Finance to cover these additional funds.

2.134 Extra-Budgetary Expenditure by MDAs – ₦96,812,195,322.76

A review of Notes 23-27 (Schedule of Capital Expenditure for all sectors for the year ended 31st December, 2014) revealed that some MDAs expended in excess of their Appropriation for the year thereby incurring extra-budgetary expenditure of the total sum of ₦96,812,195,322.76 as detailed below:

Description	Actual Year 2014	Budget Year 2014	Excess For 2014
	A	B	C= A-B
	N	N	N
Office Of The Senior Special Assistant To The President - MDGS (OSSAP-MDGS)	12,243,960,935.52	40,000,000.00	12,203,960,935.52
General Service Office	4,871,876,964.49	1,030,000,000.00	3,841,876,964.49
National Institute For Legislative Studies (Nils)	5,099,374,284.00	3,599,374,284.00	1,500,000,000.00
Nigerian Television Authority	1,862,270,311.46	742,630,430.00	1,119,639,881.46
Public Complaints Commission	1,891,024,681.67	0	1,891,024,681.67
Independent National Electoral Commission	8,354,999,417.83	2,377,750,000.00	5,977,249,417.83
Secretary To The Government Of The Federation Hqtrs	26,904,333,649.13	6,385,925,002.00	20,518,408,647.13
National Poverty Eradication Program (NAPEP)	4,873,407,939.88	850,592,384.00	4,022,815,555.88
Border Communities Development Agency (BCDA) Hqtrs	433,086,969.34	0	433,086,969.34
Total Administration (Note 23)	66,534,335,153.32	15,026,272,100.00	51,508,063,053.32
Fpo Port-Harcourt	17,942,086.05	0	17,942,086.05
Federal Ministry Of Science And Technology - Hqtrs	247,028,538.81	214,604,570.00	32,423,968.81
Sokoto Energy Research	16,309,999.94	14,519,945.00	1,790,054.94
Energy Commission Of Nigeria	4,544,954,497.81	2,744,435,333.00	1,800,519,164.81
Nigeria Airspace Management Agency	755,036,439.00	0	755,036,439.00
Electricity Management Services Limited (EMSI) Hqtrs	505,779,545.60	0	505,779,545.60
Nigeria Electricity Liability Management Limited	14,247,688,738.73	579,490,957.98	13,668,197,780.75
Afam Electric Power Business Unit	229,910,445.44	0	229,910,445.44

Nigerian Bulk Electricity Trading Plc	3,058,330,732.00	1,131,075,000.00	1,927,255,732.00
Federal Ministry Of Tourism, Culture & National Orientation - Hqtrs	1,166,586,717.19	680,903,005.00	485,683,712.19
Benin/ Owena RBDA	2,165,584,433.98	1,053,692,523.28	1,111,891,910.70
Total Economic (Note 24)	26,955,152,174.55	6418721334	20,536,430,840.29
National Judicial Council- Abuja	3,315,456,970.28	1,551,500,000.00	1,763,956,970.28
Nigerian Law Reform Commission	115,927,390.00	93,844,414.00	22,082,976.00
National Human Rights Commission	434,543,982.55	259,758,193.00	174,785,789.55
Regional Centre For Int'l Commercial Arbitration	55,681,912.00	11,603,040.00	44,078,872.00
Independent Corrupt Practices And Related Offences Commission	392,084,451.93	132,897,643.00	259,186,808.93
Law & Justice (Note 25)	4,313,694,706.76	2,049,603,290.00	2,264,091,416.76
Universal Basic Education (Ube) Commission	27,396,447,217.97	6,422,491,990.57	20,973,955,227.40
Joint Admissions Matriculation Board	1,964,915,446.75	25,067,000.00	1,939,848,446.75
National Agency For Food And Drug Administration And Control	1,912,104,656.00	58,206,901.00	1,853,897,755.00
Total Social (Note 27)	31,273,467,320.72	6,505,765,891.57	24,767,701,429.15
Grand Total	124,762,954,648.59	27,950,759,325.83	96,812,195,322.76

2.135 The Accountant-General had been requested to provide necessary explanation for the excess expenditures of ₦96,812,195,322.76 by the above named MDAs contrary to the amount appropriated in 2014 Appropriation Act.

2.136 Non-Disclosure of the Expenditure for Subsidy Re-Investment (SURE-P) – ₦180,000,000,000.00

The amount of ₦180,000,000,000.00 was reported as part of the total Statutory Revenue Allocation in the Consolidated Revenue Fund, in respect of Subsidy Re-investment (SURE-P), but there was no report of the expenditure in the Consolidated Development Fund Statement No 4. This situation amounted to understatement of the amount of expenditure by ₦180,000,000,000.00 in the 2014 Financial Statements. 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 2014 Financial Statements.

2.137 The Accountant-General had been requested to:

- (i) Request the Management Committee of Subsidy Reinvestment (SURE-P) to provide the Statement of Affairs of Receipts and Expenditure, Cash Book, Bank Statements from 1st January, 2014 to 31st December, 2014, Bank Reconciliation Statements and Schedule of projects executed in 2014, with the sum of ₦180,000,000,000.00 in addition to the balances in the Accounts of the previous years.
- (ii) Provide explanation for the omission of the expenditure in respect of Subsidy Reinvestment (SURE-P) in the 2014 Financial Statements.

2.138 Review of Report of Board of Survey on Imprest, Cash and Bank Balances of Ministries, Extra Ministerial Departments and Agencies as at 31st December, 2014.

During the review of report of Board of Survey on Imprest, Cash and Bank Balances of Ministries, Extra Ministerial Departments and Agencies as at 31st December, 2014, the following observations were made:

- (i) The under listed organizations were yet to remit their Personnel and Overhead unspent balances to the Consolidated Revenue Fund as at the time of the Board of Survey exercise.

S/N	Organization	Amount	Remarks
i.	Court Of Appeal	849,362.01	Mandate with NJC
ii	Customary Court Of Appeal	119,522.60	Mandate with NJC

iii.	Federal High Court	477,170.76	Mandate with NJC
.iv	FIRS	3,121,629.99	Federation account
.v	Federal Judicial Service Commission	6,817,332.15	Mandate with NJC
vi.	High Court of Justice (FCT)	64,798,819.99	Mandate with NJC
vii.	National Industrial Court	84,873.38	Mandate with NJC
viii	National Judicial Council	99,790,153.29	Mandate with NJC
ix	National Judicial Council (Retirement Home)	5,013,530.80	Mandate with NJC
x.	Sharia Court Of Appeal	9,143,983.33	Mandate with NJC
xi.	Sharia Court Of Appeal (Consolidated)	78,264.72	Mandate with NJC
xii.	Supreme Court Of Nigeria	872,366.23	Mandate with NJC
	Total	191,167,009.25	

- (i) The under listed organizations were yet to remit their revenue to the Consolidated Revenue Fund as at the time of Board of Survey exercise.

S/N	Organization	Amount	Remarks
i.	Customary Court Of Appeal	1,368,540	NJC
ii	High Court Of Justice (FCT)	4,399,249	NJC
iii.	National Judicial Council	223,000	NJC
iv	Supreme Court Of Nigeria	184,365	NJC
	Total	6,175,154	

- (i) The under listed organizations had negative balances in their Overhead and Revenue Accounts:

S/N	Organization	Overhead (N)	Revenue (N)	Remarks
i	INEC (Electoral)	221,602,778.91		Deficit
ii.	National Power Training Institute	79,226.95		Deficit (GIFMIS)
iii	NEPZA		940,148.03	Deficit
	Total	221,682,005.86	940,148.03	

2.139 The Accountant-General had been requested to withhold the allocations of MDA\$ that failed to remit their unspent balances to Consolidated Revenue Fund and request explanation from the Agencies with negative closure balances.

SECTION 3

FEDERATION ACCOUNT

FEDERATION ACCOUNT

3.01 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 ₦8,664,194,492,557.74 for the year 2014 as analyzed below.

S/N	Collecting Agency	Total Revenue Collected	Other Deductions before Payment to Federation 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	3,435,854,107,096.92	1,227,167,897,345.89	149,236,181,501.79	2,059,450,028,249.24
ii	DPR	1,016,816,157,447.03	0	281,862,039,647.78	734,954,117,799.25
iii	FIRS	3,645,280,593,985.73	0	367,850,896,619.10	3,277,429,697,366.63
iv	NCS	566,243,634,028.06	0	0	566,243,634,028.06
	Total	8,664,194,492,557.74	1,227,167,897,345.89	798,949,117,768.67	6,638,077,477,443.18

- (ii) From the total revenue of ~~₦3,435,854,107,096.92~~ payable to the Federation Account by NNPC, the Corporation deducted the sum of ~~₦1,376,404,078,847.68~~ (i.e. ~~₦149,236,181,501.79~~ and ~~₦1,227,167,897,345.89~~ for Excess Crude and Joint Venture Cash Call (JVC) respectively before paying the resulting net figure of ~~₦2,059,450,028,249.24~~ shown in the above table to the Federation Account.

Further examinations of Federation Account Transcript for the month of January, 2014 revealed that the sum of ~~₦20~~billion was transferred to Excess Crude Oil Account whereas CBN Components submitted to FAAC did not reflect the said sum of money.

- (iii) The Net figure of ~~₦734,954,117,799.25~~ was paid to the Federation Account from the total amount of ~~₦1,016,816,157,447.03~~ collected by Department of Petroleum Resources (DPR) after deducting ~~₦281,862,039,647.78~~ as excess proceeds on Royalty .
- (iv) From the sum of ~~₦3,645,280,593,985.73~~ payable to the Federation Account by Federal Inland Revenue Service, a sum of ~~₦367,850,896,619.10~~ being excess proceeds from PPT was deducted to arrive at the net figure of ~~₦3,277,429,697,366.63~~ paid into the Federation Account.
- (v) The total revenue amounting to ~~₦566,243,634,028.06~~ collected by Nigeria Customs Service was made up of the following as detailed below.

S/N	Details	Amount ₦
i.	Import Duties	499,677,952,235.72
ii.	Excise Duties	38,281,351,005.46
iii	Fees	3,501,223,813.93
iv	Custom Penalty Charge	5,828,799.94
v	CET Levy	24,536,022,636.35
vi	Auction Sales	241,255,536.66
	Total	₦566,243,634,028.06

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 previous years reports without any positive response.

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

- (i) Inform all the collecting Agencies to provide the authorities for all the deductions made at source before remittances to Federation Account. 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.
- (ii) Inform the NNPC to stop the practice where deductions were made before instructing the CBN to pay a predetermined amount to Federation Account. 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.

- (iii) Explain the difference of ₦20billion transferred to Excess Crude Oil Account as revealed by the examinations of Federation Account Transcript for the month of January, 2014 while CBN Components submitted to FAAC did not reflect the said sum of money. His response is still been awaited.

3.03 Non-Collection of Revenue for Miscellaneous and Gas Receipts

It was observed that there were no collections of revenue for Miscellaneous and Gas Receipts by NNPC during the months of January, March, May, June and December in the year 2014 as shown below.

Month	Miscellaneous Receipts ₦
January	-
February	1,003,405.81
March	-
April	488,108,367.15
May	-
June	-
July	245,374,138.13
August	889,719,671.05
September	2,778,654,917.00
October	287,877,150.05
November	567,829,750.47
December	-
Total	5,258,567,399.66

3.04 The Accountant-General of the Federation had been requested to ask the Group Managing Director of NNPC to provide explanation for the non-collection of revenue the months of January, March, May, June and November in the year 2014.

3.05 Underpayment of 4% Cost of Collection to Federal Inland Revenue Service (FIRS), Department of Petroleum Resources (DPR) and 7% Cost of Collection Nigeria Customs Service (NCS)

Audit examination of Accountant General Transcript for Federation Account revealed that there was an underpayment of ₦234,278,965.35 as detailed below to the under listed collecting Agencies as cost of collection.

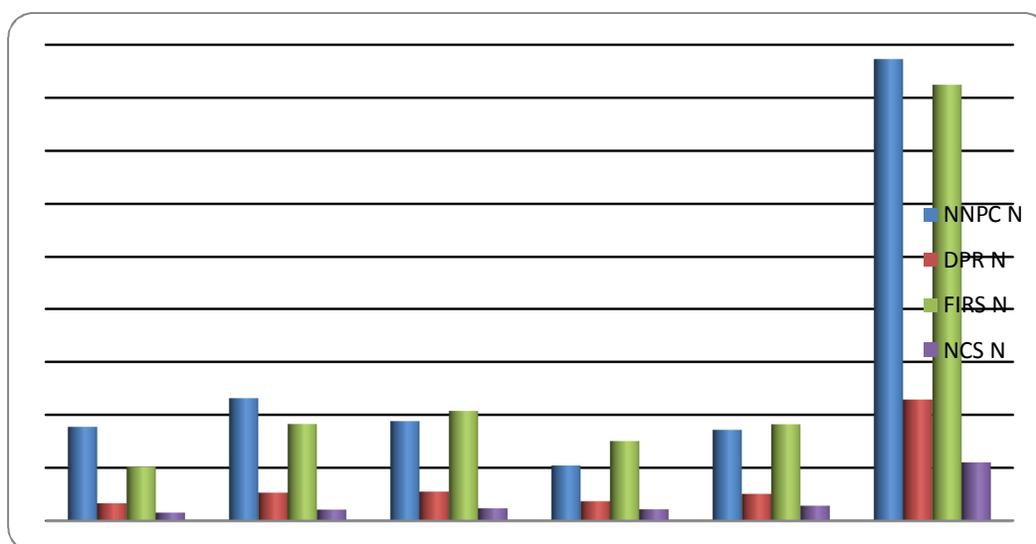
Agency	Month	Cost of Collection	Total Non-Oil Receipt	Cost of Collection as per Transcript	Amount as per Audit Computation	Difference
			₦	₦	₦	₦
FIRS	Aug.	4%	95,063,958,399.59	3,602,558,335.98	3,802,558,335.98	200,000,000.00
DPR	Oct- Dec	4%	223,930,625,763.09	8,927,813,289.58	8,957,225,030.52	29,411,740.94
NCS	Sept. & Oct.	7%	100,574,249,957.43	7,035,330,272.61	7,040,197,497.02	4,867,224.41
Total			419,568,834,120.11	19,565,701,898.17	19,799,980,863.52	234,278,965.35

3.06 The Accountant-General of the Federation had been requested to explain underpayments of ₦234,278,965.35 in respect of cost of collections made to the above beneficiaries:

3.07 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 but showed a little increase in 2014. The revenue budgets of the collecting Agencies were not provided for audit to ascertain the variance between the budget and actual revenue figures.

Year	NNPC ₦	DPR ₦	FIRS ₦	NCS ₦	TOTAL ₦
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
2014	3,435,854,107,096.92	1,016,816,157,447.03	3,645,280,593,985.73	566,243,634,028.06	8,664,194,492,557.74
Total	17,459,149,637,634.70	4,579,053,322,001.13	16,494,087,662,762.80	2,206,041,960,672.58	40,738,332,583,071.30



3.08 The Accountant-General of the Federation had been requested to provide revenue budgets of the collecting Agencies for audit. And make all efforts with all collecting agents to collect more especially the non oil sector.

3.09 Distribution of Federation Account Revenues to Federal, State and Local Governments.

During the period under review, a total sum of ₦6,497,095,878,477.37 as detailed below, was distributed to the three tiers of government, namely, Federal, States and Local Governments after deducting ₦39,632,187,157.72, ₦48,115,542,966.45 and ₦8,927,813,289.58 being cost of collections payable to Nigeria Customs Service, Federal Inland Revenue Service and Department of Petroleum Resources respectively as Statutory Revenue Allocation.

Also, a sum of ₦426,582,188,297.16 as detailed below, was distributed to the three tiers of government, namely, Federal, States and Local Governments as Sure-P and Augmentation.

Details	Federal Govt	State Govts.	Local Govts.	Total
	N	N	N	N
Statutory Revenue:				
Mineral	2,146,975,771,043.50	1,088,974,802,624.93	839,553,927,173.41	4,075,504,500,841.84
Non- Mineral	730,158,369,408.12	370,346,082,585.34	285,521,306,184.65	1,386,025,758,178.11
13% Derivation	00.00	608,983,431,160.26	00.00	608,983,431,160.26
Sub-Total (A)	2,877,134,140,451.62	2,068,304,316,370.53	1,125,075,233,358.06	6,070,513,690,180.21
Other Revenue:				
SURE-P	195,513,402,061.80	154,615,177,987.92	76,453,608,247.44	426,582,188,297.16
Augmentation	0	0	0	0
Sub-Total (B)	195,513,402,061.80	154,615,177,987.92	76,453,608,247.44	426,582,188,297.16
Grand Total	3,072,647,542,513.42	2,222,919,494,358.45	1,201,528,841,605.50	6,497,095,878,477.37

Sure-P

Months	Federal Govt	State Govts	Local Govts	13% Derivation	Total
Jan	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Feb	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Mar	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
April	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
May	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Jun	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Jul	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Aug	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Sept	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Oct	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Nov	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
Dec	16,292,783,505.15	8,263,197,525.77	6,371,134,020.62	4,621,400,639.89	35,548,515,691.43
TOTAL	195,513,402,061.80	99,158,370,309.24	76,453,608,247.44	55,456,807,678.68	426,582,188,297.16

3.10 **Transfer of Funds to SURE – P and OTHER FUNDS:** **₦195,513,402,061.80**

During the examination of records presented to the audit team, it was observed that:

- (i) The Federal Government share of ₦180,000,000,000.00 (being N15billion monthly) 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.
- (ii) The total amount transferred by Federation Account Allocation Committee (FAAC) as Sure-P was ₦195,513,402,061.80 whereas the total amount transferred to Sure-P and other accounts as detailed below was ₦191,802,061,855.80 thereby resulting into unaccounted figure of ₦3,711,340,206.00

Details	Amount
	N
Amount Distributed as Sure- P by FAAC	195,513,402,061.80
Transfers	
Sure-P	180,000,000,000.00
Stabization	1,855,670,103.12

Ecology	3,711,340,206.24
Dev of Nat. Res	6,235,051,546.44
Total Transfers	191,802,061,855.80
Balance not Accounted for	3,711,340,206.00

- 3.11** The Accountant-General of the Federation had been requested to:
- Ensure that all Federal Government's share of **SURE-P** should always be paid directly to the Consolidated Revenue Fund before being transferred to **Sure-P Account** in accordance with Section 80 (1) of the 1999 Constitution.
 - Account for the sum of ~~N~~3,711,340,206.00 being the difference between the amount of ~~N~~195,513,402,061.80 transferred to Sure-P by FAAC and amount of ~~N~~191,802,061,855.80 transferred directly to Sure-P and other Special Accounts

3.12 Contractual Obligations State Governments Withheld

Examination of books of accounts at FAAC Secretariat, Office of the Accountant General of the Federation revealed that a sum of ~~N~~2,642,476,157.49 as detailed below was withheld during the year being contractual and Police Reform Fund deductions from the States allocations during the year. 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 States.

Details	States	Amount
N		
Contractual (Feb & March)	Anambra	20,000,000.00
Police Reform Fund	Various States	2,622,476,157.49
Total		2,642,476,157.49

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 ~~+~~

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

- 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.
- (iii) Explain why the sum of ₦2,622,476,157.49 deducted from various State Governments allocation inform of Police Reform Fund was not remitted to the Fund.

3.14 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.

3.15 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.

3.16 Maintenance of Excess Crude Oil/PPT/Royalty Account Without Legal Authority - ₦798,949,117,768.67.

Examination of records and documents presented to the Audit Team in respect of the above stated account, revealed that a total sum of ₦798,949,117,768.67 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)	149,236,181,501.79
DPR (Excess Royalty)	281,862,039,647.78
FIRS (Excess PPT)	367,850,896,619.10
Total	₦798,949,117,768.67

3.17 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.

3.18 Interest on Funds Investments on Foreign PPT/Royalty and Excess Crude

During the examination of Transfers to Foreign Excess PPT/Royalty and Foreign Excess Crude Accounts, the following observations were made:

- (i) In the year under review, amounts totaling USD1,343,161.62 and USD666,915.04 as detailed below were credited to the Foreign PPT/Royalty and Foreign Excess Crude Account as interest on Funds Investments. The authority for placing the funds which yielded the above interests totaling USD2,010,076.66 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	Excess PPT & Royalty Amount (USD)	Excess Crude Amount (USD)	Total Amount (USD)
31/3/2014	Accrued Interest On Funds Investments Nov,2013	193,013.63	144,912.57	337,926.20
31/3/2014	Accrued Interest On Funds Investments Dec,2013	356,514.16	61,381.50	417,895.66
31/3/2014	Accrued Interest On Funds Investments Jan,2014	127,342.08	55,750.04	183,092.12
31/3/2014	Accrued Interest On Funds Investments Feb,2014	1,736.66	109,238.45	110,975.11
11/6/2014	Accrued Interest On Funds Investments March,2014	298,190.27	51,027.50	349,217.77
11/6/2014	Accrued Interest On Funds Investments April,2014	12,115.43	17,835.69	29,951.12
15/8/2014	Accrued Interest On Funds Investments May,2014	50,634.84	86,029.18	136,664.02
15/8/2014	Accrued Interest On Funds Investments June,2014	208,071.13	28,047.62	236,118.75
15/8/2014	Loss of interest on early breaking of Investment	-8,275.21		-8,275.21
14/10/2014	Accrued Interest On Funds Investments July,2014	36,575.77	31,264.66	67,840.43
14/10/2014	Accrued Interest On Funds Investments August,2014	67,242.86	81,427.83	148,670.69
	Total	1,343,161.62	666,915.04	2,010,076.66

- (ii) An amount of USD1,000,000,000.00 was transferred to Foreign Excess Crude Account on 13th March, 2014. The account where the Special Transfer was made from was not disclosed for audit.
- (iii) The balances in the Foreign PPT/Royalty and Foreign Excess Crude Accounts as at 5th December, 2014 were USD2,025,177,154.00 and USD1,064,461,374.65 respectively.

3.19 Non Investment of Transfer to Foreign Excess PPT/Royalty on Gas by Central Bank of Nigeria (CBN)– USD25,592,625.49

Examination of records of transfer to Foreign Excess PPT/Royalty on Gas revealed that a total sum of USD25,592,625.49 as at 30th November, 2014 as detailed below was not invested by Central Bank of Nigeria (CBN). Audit evidences showed that the Account always have favourable balances at the end of each year, this ordinarily demands that its economically beneficial to invest the amounts in this account regularly and the interest accruing from investing the balances would increase sources of revenue to Federation Account for use by the three tiers of Governments.

Date	Particulars	Excess PPT & Royalty Amount (USD)
1/1/2014	Balance b/f	10,268,972.71

12/3/2014	February Account	3,176,102.09
12/6/2014	May Account	5,563,826.20
14/7/2014	June Account	2,284,967.86
15/8/2014	July Account	4,298,756.63
30/11/2014	Balance c/f	25,592,625.49

3.20 Interests on Nigeria Sovereign Wealth Funds Accounts Ordinary Deposits From Excess Crude Oil Sales– USD511,411.80

Sums totaling USD511,411.80 as detailed below were also credited to the FGN Sovereign Wealth Funds Accounts as interest. The authority for placing the funds which yielded the above interests cum details of the transactions were not made available for audit verification. This observation was a subject of my reports since 2007 without any positive response from Central Bank of Nigeria.

Date	Ref. No	Particulars	Amount (USD)
1/14/2013	FD/FA/231/VOL.1	Accrued Interest	346,293.61
6/24/2013	FD/FA/231/VOL.1	Accrued Interest	165,148.19
Total			511,441.80

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

The examination of CBN Components Statements for the year 2014, revealed the balances of ₦149,236,181,501.79, ₦281,862,039,647.78 and ₦367,850,896,619.10 for Excess Crude and Excess PPT/Royalty (Invested Funds) 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 for audit verification.

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

- (i) Produce the authority for the Funds Invested, principal sums invested, tenor of the investment, rate of interest payable, certificate for the funds invested.
- (ii) Produce the bank statements for the Foreign Excess PPT/Royalty and Foreign Excess Crude Accounts and FGN Sovereign Wealth Fund.
- (iii) Advise the Central Bank of Nigeria to take urgent action to regularly invest the balances on these accounts after obtaining necessary approval.

3.23 Refunds of N450 Billion by NNPC to Federation Account

During the examination of records provided by FAAC Secretariat in the Office of the Accountant General of the Federation, it was observed that refunds to the States, totaling ₦243,757,800,000.00 out of the above have been fully completed by NNPC in the month of April 2014

Meanwhile, no refund was made by NNPC to reduce the Federal Government's share of the refund until August 2014 when a sum of ₦10billion was paid and subsequent monthly sum of ₦6,330,393,548.39 was paid in the months of September, 2014 to December, 2014 leaving an outstanding balance of ₦170,920,825,806.44 as at 31st December, 2014.

However, the relevant authorization relating to the debt swap that warranted the Federal Government share of NNPC refundable to be used for debt servicing at source was not produced for audit purpose since 2012, but sudden commencement of payment of refund was noticed in August 2014.

3.24 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 refunded until August 2014 along with the States shares of these refunds.
- (ii) Make available the details of the debt, total amount involved and the outstanding balance for audit examination.
- (iii) In as much as interest is being charged by Central Bank of Nigeria on debit balances of Federal Government's Consolidated Revenue Fund and other Agencies' accounts with CBN. Therefore, NNPC, should also pay an interest at the prevailing interest rate on the outstanding debt since year 2012 as accrued to Federation Account.

3.25 Under Remittance of Revenue from Domestic Crude Oil Sales by NNPC – ₦3,234,577,666,791.35 (US\$19,253,438,492.81)

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 ₦3,234,577,666,791.35 as detailed below was not remitted to the Federation Account by NNPC within the period under review.

Details	Amount (N)	Amount (N)
Amount Withheld as at 13/01/2014		2,035,301,740,989.94
Total Due during 2014	2,636,390,514,777.18	
Less: Payment to Federation Account during the year	1,437,144,588,973.83	1,199,245,925,803.35
Amount Withheld as at 13/01/2015		3,234,577,666,791.35
Less Contingent Liabilities		
Subsidy Estimate	660,139,048,061.39	
Crude & Product Losses	55,964,682,158.99	
Pipeline Management Cost	110,402,541,010.88	826,506,271,231.26
Net Amount Withheld as at 13/01/2015		2,408,041,395,560.09

Further examination of extract of NNPC report for the year 2014 revealed the following:

- (i) Estimates were provided for subsidy deduction, crude and product losses and Pipeline Management costs for the year 2014 whereas the financial year had been concluded.
- (ii) The cost estimated for Crude and product losses was ₦55,964,682,158.99 which is about 50% of Pipeline Management Cost of ₦110,402,541,010.88.
- (iii) Names of the contractors, location and amount paid to each for the pipeline maintenance were not sighted for audit verification.
- (iv) Over 31% (i. e. ₦826,506,271,231.26 **divided by** ₦2,636,390,514,777.18 **multiply by** 100%) of the realized crude sales for the year were earmarked

as other expenses apart from direct cost of productions stated in NNPC reports for the year 2014. The breakdown of other expenses was not provided for audit.

- (v) From the above analysis, it means that the Federation is losing 31% (~~₦~~826,506,271,231.26) being additional estimated cost from the total amount that should have accrue to Federation Account.
- (vi) From the total revenue of ₦3,234,577,666,791.35 as at 14th January, 2015 (see table above) payable to the Federation Account by NNPC during the year, the Corporation deducted the sum of ~~₦~~826,506,271,231.26 (i.e. ~~₦~~660,139,048,061.39, ~~₦~~55,964,682,158.99 and ~~₦~~110,402,541,010.88) for Subsidy Estimate , Crude & Product Losses and Pipeline Management Cost) respectively at source thereby resulting to net amount withheld figure of ~~₦~~2,408,041,395,560.33 shown in the above table to the Federation Account. All these deductions at source by NNPC were not approved by FAAC.

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

- (i) Explain this flagrant attitude of withholding domestic crude oil sales revenue by NNPC which should be refunded immediately. This was subject of my 2012 report without any positive response.
- (ii) Explain why the cumulative sum of ~~₦~~3,234,577,666,791.35 as at 31st December, 2014 was not remitted to the Federation Account by NNPC within the period under review.
- (iii) Provide the names of the contractors, location, amount paid to each for the pipeline maintenance for verification.
- (iv) The process being used by PPPRA for the payment of subsidy to the oil marketers should be used for NNPC instead of the latter deducting the subsidy at source.
- (v) Stop deduction at source by NNPC henceforth as this is a contravention of Section 162(1) of the 1999 Constitution which stipulates that ~~all~~ revenue proceeds should be paid to the Federation Account+.

3.27 Extra-Budgetary of total Subsidy (PSF) Paid in 2014 – ₦248,268,291,460.87.

During the examination of Subsidy records provided by FAAC, it was observed total subsidy paid in 2014 was ₦1,219,406,291,460.87 while the Appropriation for the year was ~~₦~~917,138,000,000.00 thereby resulting to extra budget of ~~₦~~248,268,291,460.87 as detailed below.

Descriptions	Amount (N)
Oil Marketers- Arrears for 2013 Paid in 2014	327,946,742,740.08
Payments For The Year 2014	183,084,709,364.16
Interest & Forex Differential	48,235,791,295.24
Sub-Total	559,267,243,399.48
Subsidy Deducted At Source By NNPC (Estimate)	660,139,048,061.39
Total Subsidy Paid	1,219,406,291,460.87
Appropriation for 2014	971,138,000,000.00

Further analysis in the above table revealed that the total amount of ₦248,268,291,460.87 was not budgeted for in the Appropriation Act 2014, thereby resulting to Extra-Budgetary Expenditure.

3.28 The Accountant-General of the Federation had been requested to inform the Minister of Finance that any item not budgeted for in the Appropriation Act should not be incurred to avoid violation of the Constitution of Federal Republic of Nigeria.

**3.29 Unclear Items in Domestic Excess Crude Oil Account-
₦6,027,395,127.55**

It was observed that the Domestic Excess Crude Oil Account domiciled in CBN had a balance of ₦199,705,152,175.52 as at 31st December, 2014. It was however, observed that the Reconciliation Statements for the year 2014 had been featuring some outstanding items amounting to ₦6,027,395,127.55 as detailed below:

Particulars	Beneficiary	Amount (N)
Payment in Cashbook not in Bank (03/04/2012)	Capital Oil & Gas Ltd	2,110,438,332.44
Payment in Cashbook not in Bank (03/04/2012)	Fargo Petroleum & Gas	976,653,110.28
Payment in Cashbook not in Bank (07/09/2012)	Heyden Petroleum Ltd	744,032,305.18
Payment in Cashbook not in Bank (06/05/2013)	Ipan Refinery & Marketing Co. Ltd	795,896,576.51
Payment in Cashbook not in Bank (29/04/2014)	First Deep Water Discovery Ltd	1,400,374,803.14
Total		6,027,395,127.55

The practice of un-reconciled items in the Domestic Excess Crude Oil Account for so long could make way for malpractices, thereby, making the balance of ₦199,705,152,175.52 to be unreliable.

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

- (i) Provide explanation for the outstanding items in the above table that were left un-reconciled since 2012.
- (ii) Communicate with relevant Authority to compel Central Bank of Nigeria to work with Office of Accountant-General of the Federation and do the necessary reconciliation immediately for the purpose of resolving all outstanding issues in the Federation Account.

3.31 Non- Declaration of Profits from Joint Venture

An extract from CBN Components Statements from January to December 2014 submitted to FAAC, revealed the following:

- (i) No profit was declared for the months of October, November and December 2014 from the Joint Venture. It is expected that profits should be made from any business venture but reverse was the case as detailed below.
- (ii) The profit margin computed below showed that the proceeds made on Crude Oil was almost eroded by JVC operational cost to the extent of realizing 11.15%, 20.21% and 15.35% in the month of January, July and September, 2014 respectively. These profit margins did not reflect prudence as a profit center.

Month	Proceeds from Crude Oil (N)	JVC (N)	Variance (N)	Profit/Sales %
Jan-14	214,502,517,618.79	- 190,576,806,399.10	23,925,711,219.69	11.15
Feb-14	145,645,652,954.10	- 112,337,007,469.59	33,308,645,484.51	22.87
Mar-14	180,552,028,236.04	- 95,288,403,199.55	85,263,625,036.49	47.22
Apr-14	160,707,379,199.18	- 95,282,245,231.14	65,425,133,968.04	40.71
May-14	162,737,343,783.24	- 95,282,245,231.14	67,455,098,552.10	41.45
Jun-14	117,102,779,005.79	- 79,809,245,231.14	37,293,533,774.65	31.85
Jul-14	119,417,124,261.36	- 95,282,245,231.14	24,134,879,030.22	20.21
Aug-14	133,456,012,748.61	- 95,282,245,231.14	38,173,767,517.47	28.6
Sep-14	112,575,590,479.56	- 95,294,561,167.96	17,281,029,311.60	15.35
Oct-14	95,356,140,852.08	- 95,356,140,852.08	-	-
Nov-14	82,100,664,839.18	- 82,100,664,839.18	-	-
Dec-14	102,838,072,472.05	- 102,838,072,472.05	-	-
Total	1,626,991,306,449.98	- 1,234,729,882,555.21	392,261,423,894.77	

3.32 The Accountant-General of the Federation had been requested to inform the Group Managing Director of NNPC to provide explanation(s) why the amount paid as Joint Venture Cash call was the same with proceeds from Crude Oil in the months of October, November and December 2014 from the proceeds from Joint Venture.

3.33 Refusal of Central Bank of Nigeria to Reconcile Unclear 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	19 th August, 2009	FD/FA/146/Vol.1/189/DF
ii	30 th September, 2010	FD/FA.146/Vol.2/101/DF
iii	24 th February, 2011	FD/FA/166/Vol.II/DF
iv	4 th October, 2011	FD/FA/146/Vol.3/130/DF
v	23 rd March, 2012	OAGF/FD/FA/146/Vol.3/286/DF
vi	25 th June, 2012	OAGF/FD/FA/146/Vol.3/372/DF
vii	22 nd October, 2012	FD/FA/146/Vol. IV/526/DF

Further investigation revealed that the Federation Account had a balance of ~~N~~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 (N)
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.

3.34 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

3.35 Outstanding Collection from Solid Minerals Not Remitted to Federation Account –N9,923,015,028.00

It was observed that a cumulative total of N9,923,015,028.00 was collected for Solid Minerals for the year ended 31st December 2014. This sum was yet to be remitted to the Federation Account but rather was warehoused in CBN Account number 3000034179 as at the time of audit in April, 2015. The CBN bank statement for this account is yet to be sighted since the inception of the revenue account.

This practice contradicts Section 162(1) of the 1999 Constitution which states that ~~all~~ revenue proceeds should be paid to the Federation Account. The CBN bank statement for this account since the inception was not produced for audit.

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

- (i) Explain the non-remittance of the above sum to the Federation Account.
- (iii) Provide the CBN bank statement for the said Account for audit scrutiny.
- (iv) Remit the outstanding balance in the account into Federation Account and evidence of compliance should be forwarded to my office for audit purpose.
- (v) Advise the Federal Government to agree on a percentage to be given to Mining Cadastral Office as cost of collection, as it is being given to NCS (7%) and FIRS (4% of Non Oil revenue). The cost of collection should be administered monthly by FAAC as it is being done to other collecting Agencies.

3.37 Direct Deductions for FADAMA Projects from Federation Account to offset Debts owed by Abia and Bauchi States to Federal Government: N133,372,000.08

It was also observed during examination of records that the sum of N133,372,000.08 consisting N11,000,000.00 and N122,372,000.08 for Abia and Bauchi States respectively, were deducted directly from their allocations to offset debts owed to Federal Government in respect of FADAMA projects.

The provision of Section 168 (1) of the Constitution of the Federal Republic of Nigeria, 1999 requires that such off-set by the Federal Government from the allocation of States shall be certified by the Auditor General for the Federation contrary to the established observation.

3.38 The Accountant-General of the Federation had been requested to provide explanation for non-compliance with Section 168 (1) of the 1999 Constitution. Henceforth, no such offset should be made from the allocation to States without the certification of the Auditor-General for the Federation.

3.39 Release of Tax Refund to FIRS and NCS: N10,069,531,777.23

It was observed that the sum of ₦10,069,531,777.23 as detailed below was paid from the Federation Account vide various mandates as Tax Refund to FIRS and NCS for the year 2014. It was also observed in the Federation Account Transcript for the month of October that the Tax Refund of ₦10,425,252.23 was paid to FIRS whereas the mandate shows NCS.

Transcript Month	Agency	Mandate No	Amount (N)
August	FIRS	42730/RS/101/ 71/DF	5,000,000,000.00
September	NCS	42730/RS/102/63/DF	59,106,525.00
October	NCS	42730/RS/102/264/DF	10,425,252.23
November	FIRS	42730/RS/103/205/DF	5,000,000,000.00
Total			10,069,531,777.23

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

VISIT TO COLLECTING AGENCIES

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

3.41 Nigerian National Petroleum Corporation (NNPC)

During the examination the documents of COMD and the PPMC Departments at the NNPC Headquarters, the following observations were made.

3.42 R A Sales Report (January to December, 2014)

From the above reports in respect of the Crude oil and Gas sales for the period of January to December 2014, the followings were observed:

(i) Delayed Payments by Customers

Some customers made payment for the crude lifted some days later than the due dates required for payments of \$510,020,921.79 as detailed below and there was no evidence of the Customers being surcharged for these delays in payments. Sample of such delayed payment noted are detailed below;

SN	Customer	Invoice	BBLS	Amount	Due Date	Date Paid
				N\$		
i	Republic of Zambia	Cos/02/013/2014	905,849	100,589,096.36	17/3/14	25/3/14
ii	Aridor oil & gas Ltd	Cos/03/023/2014	671,940	72,896,082.84	18/4/14	22/4/14
iii	Calson (Bermuda) Ltd	Cos/04/030/2014	792,050	86,223,691.45	2/5/14	6/5/14
iv	Hyde Energy Ltd	Cos/06/058/2014	997,136	112,108,000.48	18/7/14	21/7/14
v	Azenith Energy Resources Ltd	Cos/08/080/2014	950,010	95,344,613.56	23/9/14	25/9/14
vi	Duke Oil Company	Cos/08/081/2014	252,985	25,868,222.22	27/9/14	30/9/14
vii	Duke Oil Company	Cos/08/082/2014	166,170	16,991,214.88	27/9/14	29/9/14
	Total		4,736,140	510,020,921.79		

(ii) Incomplete Payments by Customers

Some customers had shortfalls in their payments amounting to \$6,203,863.68 without any notes or remarks to the balance not paid or the variances in their payments. It was therefore not ascertainable whether such differences or variances were cleared or paid by the customers. Sample of such customers with unexplained variances are detailed below;

Customers	Calson (Bermuda) Ltd	Century Energy Serv. Ltd	Springfield Ashburton Ltd	Calson (Bermuda) Ltd	Total US\$
Vessel	Almi Sun	Toledo Spirit	Teide Spirit	Euro Vision	
Bill Date	22/4/14	19/6/14	29/6/14	30/6/14	
Due Date	22/5/14	19/7/14	29/7/14	30/7/14	
Invoice	Cos/04/036/14	Cos/06/059/14	Cos/06/065/14	Cos/06/066/14	
BBLS	908,922	30,000	30,000	30,000	
Sales Value	\$101,922,877.33	\$3,489,360.00	\$3,300,900.00	\$3,230,400.00	\$111,943,557.33
Date Paid	22/5/14	18/7/14	30/7/14	30/7/14	
Amount Paid	\$101,180,075.06	\$3,414,180.00	\$801,000.00	\$344,418.65	\$105,739,673.71
Shortfall	\$742,802.33	\$75,180.00	\$2,499,900.00	\$2,885,981.35	\$6,203,863.68

(iii) **Outstanding Payments**

Some customers were also noted not to have made any payment on the due date for the crude oil lifted and the amount of \$80,452,746.83 as detailed below were still outstanding as the time of audit.

Customers	Taleveras Group	Duke Oil Company	Mezcor Ltd	Total
Vessel	Vinga	Romatic	Aegean Dignity	
Bill Date	27-11-14	27-12-14	31-12-14	
Due Date	27-12-14	27-12-14	30-01-15	
Invoice	Cos/11/112/14	Cos/12/113/14	Cos/12/122/14	
BBLS	557,699	200,000	596,504	
Sales Value	\$37,121,560.84	\$11,046,600.00	\$32,284,585.99	\$80,452,746.83

(iv) **Bank Charges - \$626.00**

Marginal amounts were being deducted from the amount due for payment by some customers as bank charges. It was noted that incidence for the charges are to the advantages of the Customers therefore deducting such charges from the payments due is a reduction of revenue to the government, however, marginal. Evidence of the transfer back of these charges to the customer vide debit note was not available for audit check. Sample of such bank charges deducted are detailed below;

SN	Customer	Invoice No	Date	Bank Charges (\$)
i	Sahara Energy Resources Ltd	Cos/01/001/2014	03-03-14	20
ii	Lynear SA	Cos/01/002/2014	10-02-14	53
iii	Ontario Trading SA	Cos/01/005/2014	25-02-14	40
iv	Fujarah Refining Ltd	Cos/01/006/2014	24-02-14	53
v	Ibeto Petrochemical Ind. Ltd	Cos/02/011/2014	14-03-14	53
vi	Calson (Bermuda) Ltd	Cos/02/012/2014	12-03-14	53
vii	Calson (Bermuda) Ltd	Cos/04/030/2014	06-05-14	53
viii	Crudex Oil Int Ltd	Cos/04/031/2014	05-05-14	25
ix	Calson (Bermuda) Ltd	Cos/04/032/2014	06-05-14	53
x	Republic of Liberia	Cos/04/033/2014	13-05-14	20
xi	Republic of Ghana	Cos/05/048/2014	13-06-14	20
xii	Calson (Bermuda) Ltd	Cos/05/052/2014	24-06-14	25
xiii	Calson (Bermuda) Ltd	Cos/05/053/2014	24-06-14	53
xiv	Taleveras Group	Cos/08/076/2014	02-09-14	30
xv	Duke Oil Coy Incorp	Cos/10/096/2014	04-01-14	25
xvi	Calson (Bermuda) Ltd	Cos/11/106/2014	08-12-14	25
xvii	Calson (Bermuda) Ltd	Cos/12/117/2014	20-01-15	25

(v) Transfers to Escrow Accounts - \$235,685,861.31

A review of the sales profile on Gas revealed that an amount totaling US\$235,685,861.31 as detailed below due from the sales of Gas to NLNG was not paid to the Federation Account as such amounts were transferred to some undisclosed Escrow Accounts. However, evidence of the receipts as well as the utilization of these funds transferred to the Escrow Accounts, the relevant bank statements and other documents were not provided for audit verification. It was therefore difficult to ascertain the receipts of these transfers as well as their judicious utilization

Transfers to Escrow Accounts

S/N	Customer	Payment Date	Invoice Number	Sales Value	Amount Paid	Amount Transferred	Account
				\$	\$	\$	
				A	B	C= A-B	
i	NLNG	30-01-14	182/01/14	35,443,240.12	31,108,179.15	4,335,060.97	MCA
ii	NLNG	30-01-14	1800012106	75,939,211.64	52,679,038.62	22,570,217.27	MCA
iii				398,192.12		398,192.12	NDPR
iv	NLNG	30-01-14	150009549	35,772,247.76	32,173,330.39	3,598,917.37	MCA
v	NLNG	28-02-14	183/02/14	31,256,630.87	29,038,520.91	2,218,109.96	MCA
vi	NLNG	28-02-14	1800012243	70,799,446.20	51,486,689.96	18,910,000.00	MCA
vii				160,263.21		160,263.21	NDPR
viii	NLNG	28-02-14	150009549	30,875,312.38	28,942,901.79	1,932,410.59	MCA
ix	NLNG	31-03-14	184/03/14	33,793,567.25	31,514,446.86	2,279,120.39	MCA
x	NLNG	31-03-14	1800012344	77,770,685.27	65,036,995.27	12,500,000.00	MCA
xi				290,965.76		290,965.76	NDPR
xii	NLNG	31-03-14	150009830	35,725,864.33	31,864,319.10	3,861,545.23	MCA
xiii	NLNG	30-04-14	185/04/14	35,859,651.13	26,976,987.22	2,820,351.70	MCA
xiv	NLNG	30-04-14	1800012491	76,018,187.95	59,977,378.61	15,500,000.00	MCA
xv				829,866.13		829,866.13	NDPR
xvi	NLNG	30-04-14	150009992	36,488,132.88	32,418,030.82	4,070,102.06	MCA
xvii	NLNG	31-05-14	186/05/14	36,735,502.98	32,332,370.23	4,403,132.75	MCA
xviii	NLNG	31-05-14	1800012674	81,813,242.55	65,979,145.31	15,390,000.00	MCA
xix				445,257.10		445,257.10	NDPR
xx	NLNG	31-05-14	150010092	37,570,139.81	31,857,822.85	5,712,316.96	MCA
xxi	NLNG	30-06-14	187/06/14	33,652,528.24	30,455,113.35	3,197,414.89	MCA
xxii	NLNG	30-06-14	1800012797	80,871,215.27	59,029,266.76	17,630,000.00	MCA
xxiii				326,126.32		326,126.32	NDPR
xxiv	NLNG	30-06-14	150010159	22,867,537.16	18,059,015.26	4,808,521.90	MCA
xxv	NLNG	31-07-14	188/07/14	36,941,329.31	30,382,130.16	6,559,199.15	MCA
xxvi	NLNG	31-07-14	1800012933	66,358,323.00	49,247,289.03	16,820,000.00	MCA
xxvii				285,657.58		285,657.58	NDPR
xxviii	NLNG	31-07-14	150010266	33,363,715.31	29,997,987.80	3,365,727.51	MCA
xxix	NLNG	31-08-14	1800013075	71,772,738.16	55,890,079.14	12,230,000.00	MCA
xxx				3,360,000.00		3,360,000.00	NDPR
xxxi	NLNG	31-08-14	150010451	35,886,181.21	31,677,897.61	4,208,283.60	MCA
xxxii	NLNG	30-09-14	190/09/14	35,387,551.91	34,983,615.64	403,936.27	MCA
xxxiii	NLNG	30-09-14	1800013219	48,121,734.76	45,749,437.71	2,150,000.00	MCA
xxxiv				370,000.00		370,000.00	NDPR
xxxv	NLNG	30-09-14	150010551	33,207,763.52	30,112,762.49	3,094,259.63	MCA
xxxvi	NLNG	31-10-14	191/10/14	37,411,010.51	35,954,418.31	1,456,592.20	MCA

xxxvii	NLNG	31-10-14	1800013394	71,201,667.31	68,285,567.35	1,950,000.00	MCA
xxxviii				210,000.00		210,000.00	NDPR
xxxix	NLNG	31-10-14	150010727	32,358,511.82	27,750,321.41	4,608,190.41	MCA
xl.	NLNG	30-11-14	192/11/2014	33,936,151.97	33,177,661.02	758,490.95	MCA
xli.	NLNG	30-11-14	1800013679	69,032,744.05	62,061,810.51	6,300,000.00	MCA
xlii.				320,000.00		320,000.00	NDPR
xliii.	NLNG	30-11-14	150010942	28,961,812.90	24,553,679.37	4,408,133.53	MCA
xliv.	NLNG	31-12-14	193/12/2014	36,013,874.94	28,244,975.79	7,768,899.15	MCA
xlv.	NLNG	31-12-14	1800013863	71,492,382.47	64,845,813.01	616,000.00	MCA
xlvi.				529,000.00		529,000.00	NDPR
xlvii.	NLNG	31-12-14	150011002	34,945,197.74	29,219,599.09	5,725,598.65	MCA
			Total			235,685,861.31	

Also noted was the fact that some NLNGϕ balances were in excess of the amount stated as being transferred to the Escrow accounts thereby resulting to unexplained shortfalls of US\$18,389,334.23 as detailed below.

Unexplained Shortfall							
S/N	Customer	Payment Date	Invoice Number	Sales Value	Amount Paid	Amount Transferred	Shortfall
				\$	\$	\$	\$
				A	B	C	D= A-B-C
i	NLNG	30-01-14	1800012106	75,939,211.64	52,679,038.62	22,570,217.27	689,955.75
ii	NLNG	28-02-14	1800012243	70,799,446.20	51,486,689.96	18,910,000.00	402,756.24
iii	NLNG	31-03-14	1800012344	77,770,685.27	65,036,995.27	12,500,000.00	233,690.00
iv	NLNG	30-04-14	185/04/14	35,859,651.13	26,976,987.22	2,820,351.70	6,062,312.21
v	NLNG	30-04-14	1800012491	76,018,187.95	59,977,378.61	15,500,000.00	540,809.34
vi	NLNG	31-05-14	1800012674	81,813,242.55	65,979,145.31	15,390,000.00	444,097.24
vii	NLNG	30-06-14	1800012797	80,871,215.27	59,029,266.76	17,630,000.00	4,211,948.51
viii	NLNG	31-07-14	1800012933	66,358,323.00	49,247,289.03	16,820,000.00	291,033.97
ix	NLNG	31-08-14	1800013075	71,772,738.16	55,890,079.14	12,230,000.00	3,652,659.02
x	NLNG	30-09-14	1800013219	48,121,734.76	45,749,437.71	2,150,000.00	222,297.05
xi	NLNG	30-09-14	150010551	33,207,763.52	30,112,762.49	3,094,259.63	741.40
xii	NLNG	31-10-14	1800013394	71,201,667.31	68,285,567.35	1,950,000.00	966,099.96
xiii	NLNG	30-11-14	1800013679	69,032,744.05	62,061,810.51	6,300,000.00	670,933.54
			Total	858,766,610.81	692,512,447.98	147,864,828.60	18,389,334.23

(vi) Payment through NGL Funding Account - \$346,211,227.59

Also the sale profile on Gas revealed that an amount totaling \$346,211,227.59 as detailed below in respect of Gas Export sales due to the Federation were stated to have been paid and received through the NGL Funding Account. Statements and other documents in respect of this account to confirm the receipts as well as the utilization of these payments made through the above named account were not made available to the Audit Team. It was therefore difficult to ascertain the receipts and the judicious utilization of these payments.

SN	Customer	Date	Invoice	Quantity	Amount
					\$
i	NIPCO Plc	14-01-14	GS/01/001A/2014	23,002	17,150,291.20
ii	NIPCO Plc	14-01-14	GS/01/001B/2014	23,008	17,900,224.00
iii	Theydon Petro SA	16-01-14	GS/01/002/2014	28,486	19,790,880.12
iv	Ultimate Gas Ltd	28-01-14	GS/01/003/2014	25,000	21,692,500.00
v	Remington Intq Resources	17-02-14	GS/02/004A/2014	32,666	21,722,890.00
vi	Remington Intq Resources	16-02-14	GS/02/004B/2014	11,001	8,162,742.00
vii	NUCCI (Nig.) Ltd	12-03-14	GS/03/006/2014	25,001	21,384,605.35
viii	NUCCI (Nig.) Ltd	13-05-14	GS/05/011A/2014	23,006	14,493,780.00

ix	NUCCI (Nig.) Ltd	18-05-14	GS/05/011B/2014	22,026	14,052,588.00
x	Barbedos Oil & Gas Services	05-06-14	GS/06/012/2014	24,642	22,276,368.00
xi	Medalist Oil & Gas Ltd	02-08-14	GS/08/18A/2014	33,001	19,226,382.60
xii	Medalist Oil & Gas Ltd	02-08-14	GS/08/18B/2014	11,003	6,810,857.00
xiii	United Refining Kachman	28-08-14	GS/08/NGCL/006/14	7,002	4,300,628.40
xiv	Delta Shipping & Mark. Serv.	01-07-14	GS/07/014A/2014	22,166	14,939,874.00
xv	Delta Shipping & Mark. Serv	01-07-14	GS/07/14B/2014	21,964	14,575,300.40
xvi	Medalist Oil & Gas Ltd	23-07-14	GS/07/017/2014	25,001	21,843,373.70
xvii	Union Petro Services	04-09-14	GS/09/020.2014	25,001	19,637,035.45
xviii	Lynear SA	08-09-14	GS/09/021A/2014	11,002	6,431,759.00
xix	Lynear SA	08-09-14	GS/09/021B/2014	33,002	19,748,396.80
xx	Pennington Energy Trad. Ltd	14-09-14	GS/09/NGCL/007/14	7,001	4,127,789.60
xxi	Line Trade	26-10-14	GS/10/022/2014	24,974	15,500,552.63
xxii	Ultimate Gas Ltd	17-10-14	GS/10/023A/2014	23,004	9,784,590.37
xxiii	Ultimate Gas Ltd	17-10-14	GS/10/023B/2014	23,003	10,657,818.97
	Total				346,211,227.59

(vii) **Exchange Loss - \$2,664,047.64**

There was shortfalls of \$792,500.98 of Gas Sales to the under listed customers as detailed below due to the Federation Account was stated to be due to exchange losses deducted. However, no detail explanation(s) as to the reason(s) or circumstances leading to the deduction of the exchange losses were made available to the Audit Team.

S/N	Customer	Date	Invoice	Sales Value	Amount Paid	Shortfall
				\$	\$	\$
i	Union Petroleum Service Ltd	16-06-14	GS/04/NGCL/002/14	5,071,524.40	4,793,700.76	277,823.64
ii	NIPCO	16-06-14	GS/04/NGCL/003/14	4,506,600.00	4,259,446.62	247,153.38
iii	Mangrove Petroleum Supplies & Coy	15-10-14	GS/07/NGCL/005/14	4,777,718.40	4,510,194.44	267,523.96
	Total			14,355,842.80	13,563,341.82	792,500.98

A further review of Gas sales Reconciliation for 2014, revealed that the actual total exchange losses deducted amounted to \$2,664,047.64 detailed below and not \$792,500.98 stated in the table above.

S/N	Customer	Amount
		\$
i	NIPCO	211,639.93
ii	NIPCO	247,153.38
iii	PPMC	247,470.85
iv	Mangrove	267,523.96
v	Pennington Energy	431,599.62
vi	Unified Refinery	298,851.96
vii	Union Petroleum	277,823.64
viii	Century	398,148.08
ix	Ice Energy	283,836.32
	Total	2,664,047.74

(viii) **Gas Sales without Details - \$9,389,105.80**

The under-listed Gas sales with amount totalling \$9,389,105.80 as detailed below were noted not to have details of their payments and no remarks to show the position of the payment. It was therefore difficult to ascertain if they had been paid or outstanding; where they have been paid, the date of payment and amount paid could not be ascertained from the profile presented for audit.

S/N	Customer	Invoice	Date	Quantity	Amount
					\$

i	Ice Energy Petroleum Trad. Coy.	GS/02/NGCL/001/2014	09-02-14	7,007	5,080,075.00
ii	PPMC	GS/02/NGCL/004/2014	31-05-14	7,002	4,309,030.80
	Total				9,389,105.80

(ix) **Disparities in Billing Unit Price- \$11,973,828.48**

Examination of the sales invoices presented by the COMD and reconciliation with the entries in the sales profile (soft copy) revealed that the unit price used in billing some customers and quoted on the sales invoices were quite in disparity with ones stated on the sales profile thereby resulting to a difference of \$11,973,828.48 as detailed below in the sales value on the invoices and the one stated in the sales profile. This resulted to reduction of \$11,973,828.48 in the amount paid to the Federation Account.

Customer	Sahara Energy Resources Ltd	Voyage Oil And Gas Ltd	Total
Invoice	COS/03/020/2014	COS/06/061/2014	
Date	01-04-14	14-07-14	
Quantity	951,745	966,595	
Unit Price Invoice	\$107.39	\$117.58	
Unit Price Profile	\$97.74	\$114.70	
Sales Value Invoice	\$102,210,750.79	\$113,647,407.13	\$215,858,157.92
Sales Value Profile	\$93,019,749.32	\$110,864,580.12	\$203,884,329.44
Difference	\$9,191,001.47	\$2,782,827.01	\$11,973,828.48

3.43 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to:

- (i) Explain the reasons for the delay in payments of \$510,020,921.79 and why the affected customers were not surcharged for the delayed payments.
- (ii) Provide explanation for these shortfalls of \$6,203,863.68 noted and evidence of payment of these shortfalls by customers as well as their remittances to the Federation Account.
- (iii) Provide evidence of the payment of these outstanding payments of \$80,452,746.83 and onward remittance to the Federation Account.
- (iv) Provide debit notes raised in respect of these bank charges \$626.00 deducted from the amount due from these customers.
- (v) Provide the Bank Statements and all other documents to confirm the receipts and the judicious utilization of these funds amounting to \$235,685,861.31 transferred to the Escrow accounts. Also, explanation should be provided on the shortfall of \$18,389,334.23 noted between the balance due and the amount indicated as being transferred.
- (vi) Provide the bank statements and all other documents necessary to confirm the receipts as well as the judicious utilization of these payments amounting to \$346,211,227.59 made through the NGL Funding account.
- (vii) Provide explanation for the reason(s) and the circumstances for these exchange losses of \$2,664,047.64 deducted from the payment due from these customers noted above.

- (viii) Provide evidence of payment of these sales amounting to \$9,389,105.80 as well as the remittance to the Federation Account.
- (ix) Provide explanation on these disparities noted. Evidence of remittance of the shortfall or difference of \$11,973,828.48 between the amounts of \$215,858,157.92 on the invoice and the amount of \$203,884,329.44 reported on the sales profile to the Federation account should also be provided. These amount be paid back into Federation Account.

3.44 Wrong Use of Green Ink by the Internal Audit Unit of Crude Oil Marketing Department (COMD) of NNNPC

It was observed that the Internal Audit Unit of Crude Oil Marketing Department (COMD) of Nigerian National Petroleum Corporation (NNPC) and National Petroleum Investment Management Services (NAPIMS) were using green ink when carrying out the routine audit of the records of the Department. This practice is a contravention of the provisions of the Financial Regulation 3002 which states that %except in the case of drawing offices, where they may be required for the preparation of maps and plans, the use of green ink or pencils in the recording or checking of accounting or store transactions by officers other than those of the Auditor General is strictly forbidden+This observation had been subject of my previous report since 2007 without any positive response.

3.45 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to explain why the Internal Audit Unit of Crude Oil Marketing Department (COMD) of Nigerian National Petroleum Corporation (NNPC) and National Petroleum Investment Management Services (NAPIMS) still continue to use green ink when carrying out the routine audit of the records of the Department despite my observation in the previous yearsqreports. Brown pencil is used by Internal Audit Unit instead of green ink.

National Petroleum Investment Management Services (NAPIMS)

3.46 Non Submission Of Annual Returns By Some Joint Venture Operators

It was observed that some joint venture operators listed below are yet to submit their annual returns to NAPIMS as at the time of this audit exercise for the year under review.

- (i) NNPC/AGIP/PHILLIPS
- (ii) NPDC/CHEVRON
- (iii) NPDC/SPDC

3.47 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to explain the reasons for non-submission of the returns.

3.48 Failure of NAPIMS to Obtain Accompanied Management Reports of Statutory Auditors of the Joint Venture Operators

It was observed that the statutory auditors of the Joint Venture Operators only submitted the audited accounts of the operators to NNPC/NAPIMS without the accompanied Management Reports (Letter of Weakness). Management Reports on audited Financial Statements are vital supporting documents detailing weaknesses observed by the auditor in the internal control system of the audited

entity. Considering the magnitude of the Interest of NNPC/NAPIMS in the operation of the Joint Venture Operators and the nature of the business, it is imperative for NNPC/NAPIMS to have access to the management Reports (Letter of Weaknesses) of the operators in order to determine the level of weakness in the internal control system of the operators and to make necessary recommendations for improvement. The claim by NNPC/NAPIMS that the Joint Venture Operators only submitted the audited accounts of the operators to NNPC/NAPIMS without the accompanied Management Reports (Letter of Weakness) is not tenable because Management Report is one of the documents stated by the Joint Venture Agreement that must be submitted by each Joint Venture Operators annually. It should be noted that the non inclusion of the Management Reports with the Audited Financial Statements made the audited assignment incomplete. The non release of the Management Letters to the audit team contravenes Section 85(2) of the Constitution of Federal Republic of Nigeria, 1999, which states that "The public accounts of the Federation and all offices and courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts". This had been subject of my observation since 2009 without any positive response.

3.49 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to explain the non release of the Management Letters to the audit team which contravenes Section 85(2) of the Constitution of Federal Republic of Nigeria, 1999. The audited Financial Statements submitted to NNPC/NAPIMS should always be accompanied with the Management Report/Letter of weakness.

3.50 Need for Uniform Reporting System by Joint Venture Operators

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

3.51 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to design a uniform Reporting System in collaboration with the Joint Venture operators for the purpose of reporting on the Joint Venture Operation or comply with the standards of the Financial Reporting Council of Nigeria.

3.52 Interest Earned on Joint Venture Cash Call Account US\$981,572.32

It was observed that a total sum of US\$981,572.32 as detailed below was earned as interest on Joint Venture Cash Call account in the year 2014. There was no budgetary provision for this amount as income receivable into the Joint Venture Cash Call Account.

S/N	Date Earned	Detail	Amount in USD
i	03/02/2014	Net Interest Credit	63,782.00
ii	03/03/2014	Net Interest Credit	57,423.35
iii	02/01/2014	Net Interest Credit	42,537.41
iv	01/04/2014	Net Interest Credit	72,971.50
v	01/05/2014	Net Interest Credit	81,085.79

vi	02/06/2014	Net Interest Credit	92,428.66
vii	01/07/2014	Net Interest Credit	88,132.01
viii	01/08/2014	Net Interest Credit	92,980.07
ix	02/09/2014	Net Interest Credit	93,669.07
x	01/10/2014	Net Interest Credit	91,819.03
xi	03/11/2014	Net Interest Credit	111,141.06
xii	01/12/2014	Net Interest Credit	93,602.37
		Total	981,572.32

3.53 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to refund the interest of US\$981,572.32 earned on the Joint Venture Cash call account to Federation Account as petroleum related revenue and evidence of the payment forwarded to this Office for audit confirmation.

3.54 Interest on Overdraft – N2,917,959,000.00

Page 16 of the Income and Expenditure Statement of NAPIMS charged and recorded an amount of N2,917,959,000.00 as interest expensed on overdraft made during the year.

3.55 The Accountant-General of the Federation had been requested to inform the Group Managing Director of Nigerian National Petroleum Corporation (NNPC) to provide details of the overdraft made during the year; bank(s) involved, bank statements evidencing the overdraft, utilization of the overdraft and the interest charges; and all the required approvals of the overdraft.

Department of Petroleum Resources (DPR)

3.56 Incomplete Remittance of Royalties by NNPC-COMD MCA/PSC:- \$6,336,237.57

The examination of the books of DPR revealed that the sum of \$6,336,237.57 as detailed below was the outstanding balance of Royalties payable by NNPC-COMD MCA/PSC to DPR's CBN Account as at 31st December, 2014.

S/N	Companies	Month of Revenue	Invoice No	Amount Due (\$)
i	GLENCORE UK LTD	June/July	DPR/ROY/06/023/2014	168,031.00
ii	ONTARIO TRADING SA	Nov/Dec	NNPC/MCA-CL/11/008/2014	537,339.35
iii	TALEVERAS GROUP	Nov/Dec	NNPC/MPN-MCA/11/009/2014	2,093,374.90
iv	TALEVERAS GROUP	Nov/Dec	NNPC/MPN-MCA OSO/11/009/2014	886,605.84
v	TALEVERAS GROUP	Nov/Dec	NNPC/MPN-MCA DB 2010/11/005/2014	1,847,095.50
vi	NLNG	Nov/Dec	192/11/2014	53,094.37
vii	NLNG (GBARN UBIE PHASE 1)	Nov/Dec	1800013679	173,379.78
viii	NLNG (GBARN UBIE PHASE 2)	Nov/Dec	1800013679	268,747.48
ix	NLNG	Nov/Dec	150010942	308,569.35
	Total			6,336,237.57

3.57 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover revenue as at when due from NNPC.

3.58 Greater Achievement Over Budgeted Revenue Collections: N329,474,696,658.62

In the course of examining the books of DPR, we discovered that the actual revenue collected in year 2014 was far above the anticipated revenue for the year by 36% (see the table below).

Descriptions	Amount (N)
Budgeted Revenue For 2014	749,968,000,000.00
Actual Revenue	1,016,945,363,325.29
Positive Variance	266,977,363,325.29

3.59 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to keep abreast the good performance and do better in the future to boost the revenue in Federation Account.

3.60 Over Due Review of Fees in DPR

The records of DPR showed various fees ranging as low as ₦20.00; ₦50.00 and ₦70.00 for Operators Application Forms which are to be obtained by Bank Draft. Many of these sufficed in year 2014 and imagine the manpower input to issuance of receipts, the cost of such receipts and commission required to be paid by the operator(s) for the bank draft, all these cost more than the revenue to Federation Account, therefore such fees are seen to be overdue for up-ward review.

3.61 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to urgently review upward the application fees for Operators Application Forms to commensurate with the present standard of the economy and to boost the Revenue Accruable to Federation Account.

3.62 Un-credited Fund by CBN: N6,649,600.00

The Audit Team discovered that the sum of N6,649,600.00 being revenue accrued under Local Miscellaneous Oil Revenue Account domiciled with CBN was not credited to Federation Account as at 31st December, 2014 as established in DPR report to FAAC.

3.63 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to follow-up with CBN to ensure that the un-credited revenue is credited into Federation Account and provide documentary evidence for the compliance.

Petroleum Products Pricing Regulatory Agency (PPPRA)

3.64 Total Amount Paid As Petroleum Support Fund (PSF) In 2014 – N559,267,243,399.48

The total amount paid as Petroleum Support Fund (PSF) during the year ended 31st December 2014 was N559,267,243,399.48 as detailed below.

2014

Details	N
2014 Subsidy Paid in 2014	183,084,709,364.16
Arrears of 2012/ 2013 Subsidy Paid in 2014	327,946,742,740.08
Total Subsidy (a)	511,031,452,104.24
Forex Differential & Interest Paid in 2014 (b)	48,235,791,295.24
Total Subsidy Plus Forex and Interest Paid (a) + (b)	559,267,243,399.48

2013

2013 Subsidy Paid in 2013	217,210,508,089.08
Arrears of 2012 Subsidy Paid in 2013	138,155,266,689.61
Total Subsidy (a)	355,365,774,778.69
Forex Differential & Interest Paid in 2014 (b)	16,691,500,000.00
Total Subsidy Plus Forex and Interest Paid (a) + (b)	372,057,274,778.69

From the above table, it could be observed that the total actual subsidy paid in 2014 is about 43.80% higher than the ₦355,365,774,778.69 paid in the 2013 financial year.

Similarly, a comparison of Forex Differentials and Interest paid in 2014 (₦48,235,791,295.24) and 2013 (₦16,691,500,000.00) revealed an increase of 188.98% (approximately 200%). These payments were due to delays in honouring Oil Marketers claims.

3.65 The Accountant-General of the Federation has been requested to inform the Executive Secretary of PPPRA to:

- (i) Critically assess the situation and come up with strategies that can help government reduce the amount of subsidies and other incidentals being paid because 43.8% increase in subsidy payment over a one year period is considered high while that of Forex Differentials and Interest seems outrageous.
- (ii) Explain the reasons for the delay in the payment of Subsidy that warranted payment of Interest and Forex Differentials to the tune of ₦16,691,500,000.00 and ₦48,235,791,295.24 in 2013 and 2014 respectively.

Federal Inland Revenue Service (FIRS)

3.66 Interest Earned on Dedicated Tax Refund Account- ₦5,895,077.79

It was observed that a total sum of ₦5,895,077.79 was earned as an interest on Dedicated Tax Refund Account in the year 2014. There was no budgetary provision for this amount as income receivable into the Dedicated Account. The amount remained unremitted to Federation Account as at the time of audit.

3.67 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to direct the Central Bank of Nigeria to remit the interest of ₦5,895,077.79 earned on the Dedicated Account

Federation Account as Tax related revenue in line with extant rules and evidence of the payment forwarded to my Office for verification.

3.68 Outstanding Penalties and Interest Charges on Late Remittances

It was observed that Penalties and Interest charges on Late Remittances of Taxes by twelve (12) Banks amounting to ₦115,636,362.78 was still outstanding while one Bank (Unity Bank) with a total of ₦94,059,038.26 was yet to sign for the Consultant Auditors as at the time of audit exercise. Despite the outstanding Penalty and Interest charges owed by these Banks, FIRS was paying regularly commission due to the Banks on monthly basis. To worsen the situation, the banks stopped paying the penalty and interest as soon as they sign off irrespective of when the outstanding is paid. This is contrary to the Article VIII of Tax Collection, Remittance and Reconciliation agreement between FIRS and the collecting Banks.

3.69 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to:

- (i) Recover the outstanding Penalties and Interests from the commissions due to the affected Banks immediately.
- (ii) Terminate the agreement and stop any defaulting banks from collecting taxes on its behalf in line with the provisions of the agreement between FIRS and the defaulting banks,

- (iii) Compute the penalty and Interest charges due until the banks finally liquidate the outstanding balances.

3.70 Overpayment of 4% Cost of Collection to Federal Inland Revenue Service (FIRS) in the month of December, 2014 –N200million.

Audit examination of Accountant General's Transcript for Federation Account for the month of December 2014 revealed that a sum of N200,000,000.00 as detailed below (Two hundred million Naira only) was overpaid to FIRS as Cost of Collection.

Details	N
Total Non-Oil Receipt	65,593,474,731.62
Tax refund made in November	5,000,000,000.00
Net Non-Oil Receipt	60,593,474,731.62
Cost Of Collection As Per Transcript	2,623,738,989.26
Cost Of Collection As Per Audit (4%x N60,593,474,731.62)	2,423,738,989.26
Over Payment	200,000,000.00

The N5,000,000,000.00 was the Tax refund made in November, 2014 which ought to have been deducted from Company Income Tax before arriving at the figure for Cost of Collection.

3.71 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to refund the over-payment or be deducted at source from the FIRS cost of collection.

Nigeria Customs Service (NCS)

3.72 Under Remittance Between Actual Revenue Collected by NCS and Amounts Received by FAAC (CBN Components)- N14,884,232,796.59

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 2014 as detailed below was N581,127,866,824.65 while total amount received by FAAC as shown by the CBN Components Statement was N566,243,634,028.06 thereby resulting to a net under remittance of N14,884,232,796.59. 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	NCS Revenue Record N	Audit Figure as per FAAC N	Under/ (Over) Remittance N
January	49,893,099,415.54	43,124,333,157.02	6,768,766,258.52
February	43,202,562,344.45	39,715,449,256.04	3,487,113,088.41
March	40,078,062,217.83	38,792,174,589.68	1,285,887,628.15
April	36,630,844,418.72	34,583,349,640.44	2,047,494,778.28
May	50,657,116,074.10	47,158,901,288.86	3,498,214,785.24
June	53,875,991,105.62	54,539,826,676.52	(663,835,570.90)
July	51,787,314,567.98	51,051,092,316.98	736,222,251.00
August	50,237,194,304.33	51,750,786,617.83	(1,513,592,313.50)
September	48,059,321,791.88	48,727,314,213.15	(667,992,421.27)
October	52,836,447,241.69	51,846,935,744.28	989,511,497.41
November	54,659,943,020.60	54,781,879,525.46	(121,936,504.86)
December	49,209,970,321.91	50,171,591,001.80	(961,620,679.89)
Total	581,127,866,824.65	566,243,634,028.06	14,884,232,796.59

3.73 The Controller-General of Nigeria Customs Service had been notified through the Accountant-General of the Federation to explain the under remittance of ₦14,884,232,796.59 to Federation Account.

Nigeria Mining Cadastre Office (NMCO):

3.74 Examination of the Revenue Cash Books

Audit examination of the Revenue Cashbooks maintained by the Mining Cadastre Office revealed the following:

- (i) The total revenue generated and remitted to CBN Solid Mineral Account (FAAC) 2014 from year 2012 to 2014 as detailed below were ₦2,032,576,160.00 and ₦1,807,797,323.25 respectively thereby resulting to unremitted balance of ₦224,778,836.75 which ought to have been paid to FGN designated account at CBN on or before 31st December of the same year.

Detailed Summary	2012 N	2013 N	2014 N	Total N
Total Revenue Generated	643,809,500.00	650,645,160.00	738,121,500.00	2,032,576,160.00
Total Revenue Remitted	476,377,293.75	629,717,728.50	701,702,301.00	1,807,797,323.25
Under Remittance	167,432,206.25	20,927,431.50	36,419,199.00	224,778,836.75

Total Revenue Generated			
Month	2012 N	2013 N	2014 N
Jan	43,996,000.00	51,716,500.00	50,275,000.00
Feb	68,020,500.00	41,032,500.00	79,643,000.00
Mar	24,034,000.00	66,401,500.00	47,459,500.00
Apr	13,847,000.00	71,542,200.00	142,956,000.00
May	50,457,500.00	34,576,960.00	99,463,000.00
Jun	17,159,000.00	84,605,000.00	42,337,500.00
Jul	61,418,500.00	60,392,000.00	28,206,000.00
Aug	77,559,000.00	44,524,000.00	29,722,500.00
Sep	27,139,000.00	69,118,500.00	97,750,500.00
Oct	136,810,500.00	24,754,000.00	34,800,000.00
Nov	94,479,000.00	52,989,500.00	37,846,500.00
Dec	28,889,500.00	48,992,500.00	47,662,000.00
Total	643,809,500.00	650,645,160.00	738,121,500.00

Remittances		
Transfer made to CBN Solid Mineral Account (FAAC) 2012		
DATE	Transfer Details	Amount (N)
5/11/2012	RTGS/CBN/Solid Mineral	245,089,500.00
22/11/2012	NEFT AMT: Mining Cadastre	114,594,450.00
21/12/2012	NEFT AMT: Mining Cadastre	116,693,343.75
	Sub Total	476,377,293.75
Transfer made to CBN Solid Mineral Account (FAAC) 2013		
2/1/2013	NEFT AMT: Nigeria Mining Cadastre	11,991,843.75
14/1/2013	NEFT AMT: Nigeria Mining Cadastre	16,820,553.75
6/3/2013	RTGS/ CBN/ Solid Mineral	51,660,500.00
16/4/2013	Fund Trs: Revenue generate for Feb 2012	40,857,500.00
2/5/2013	RTGS/ CBN/ Solid Mineral	66,401,500.00
22/5/2013	RTGS/ CBN/ Solid Mineral	71,542,200.00
4-7/2013	NEFT AMT: Nigeria Mining Cadastre	34,576,960.00
24/7/2013	RTGS/ CBN/ Solid Mineral	84,605,000.00
23/8/2013	RTGS/ CBN/ Solid Mineral	59,567,261.00
2/10/2013	Acct To Acct: Solid Mineral	43,993,740.00
1/11/2013	RTGS/ CBN/ Solid Mineral	70,598,690.00
22/11/2013	Acct To Acct: Revenue Generated Oct	24,754,000.00

30/12/2013	RTGS/ CBN/ Solid Mineral	52,347,980.00
	Sub Total	629,717,728.50
Transfer made to CBN Solid Mineral Account (FAAC) 2014		
2/1/2014	NEFT: Mining Cadastre Office	36,580,000.00
16/1/2014	Acct To Acct Trsf: Bal of Rev December	12,412,500.00
27/2/2014	Acct To Acct Trsf: Solid Mineral Rev Acct	50,395,000.00
4/4/2014	Acct To Acct Trsf: Solid Mineral Rev Acct	79,223,000.00
2/5/2014	Acct To Acct Trsf: Solid Mineral Rev Acct	47,448,000.00
4/6/2014	RTGS/CBN/ Solid Mineral	124,433,494.00
1/7/2017	RTGS/CBN/Solid Mineral	99,390,580.00
1/8/2014	RTGS/CBN/ Solid Mineral	59,996,247.00
3/9/2014	Acct To Acct Trsf: Solid Mineral Rev Acct	29,804,740.00
31/10/2014	RTGS/CBN/Solid Mineral	97,670,500.00
31/10/2014	Solid Mineral Rev Acct August 2014	29,591,240.00
1/12/2014	Fund Trsf: Revenue Generated October 2014	34,757,000.00
	Sub- Total	701,702,301.00

- (i) The CBN Bank Statements to confirm the transfers of ₦1,807,797,323.25 CBN Designated Account were not produced for verification.
- (ii) Various Bank Statements to the Accounts maintained at the Commercial Banks were without Bank Reconciliation Statements for the period covered from inception of the revenue till date. Financial Regulation 716 provides that *“all officers authorized to keep bank accounts must compare on weekly basis, and at the close of each month, the entries appearing in the bank statement with those in the cash books and effect clearance of outstanding items”*
- (iii) The revenue records obtained from the Registry and Archive Unit put the total revenue from 2010 -2014 at ₦2,221,344,460.00 while the revenue record obtained at the Finance and Account Department put the revenue ₦2,782,360,460.00 (see the table below) showing a negative difference of ₦561,016,000.00.

Year	Registry Records	Account Records	Difference
	N	N	N
2010	341,386,200.00	343,555,400.00	-2,169,200.00
2011	406,228,900.00	406,228,900.00	0.00
2012	703,697,700.00	643,809,500.00	59,888,200.00
2013	649,766,160.00	650,645,160.00	-879,000.00
2014	120,265,500.00	738,121,500.00	-617,856,000.00
Total	2,221,344,460.00	2,782,360,460.00	-561,016,000.00

- (iv) The audit team discovered that in the First Bank Account (2018281824), on the 4th April, 2014 the sum of ₦79,223,000.00 was transferred to solid mineral account but on the same day, a reversal transaction of ₦79,233,000.00 was made resulting into a difference of ₦10,000.00.

3.75 The Director General of Nigeria Mining Cadastre Office MCO had been informed through the Accountant-General of the Federation to:

- (i) Remit the unremitted revenue of ₦224,778,836.75 to the designated account at CBN and evidence of compliance should be forwarded to this office for verification.

- (ii) Provide CBN Account No: 3000034179 Bank Statement covering the above stated period cum Bank Reconciliation Statements to this office for audit purpose.
- (iii) Bank Reconciliation Statements for all the Commercial Bank Revenue Accounts should be prepared and forward to this office for verification.
- (iv) Provide an explanation of the negative difference of ₦561,016,000.00 between the revenue of ₦3,221,344,460.00 recorded by Registry and Archive Unit and ₦2,782,360,460.00 recorded by Finance and Accounts Department.
- (v) Explain the circumstance(s) surrounding extra debit of ₦10,000.00 and follow-up action being taken by the management against First bank to credit the account with same and provide evidence of compliance to this office.

3.76 Non-Provision of Management Reports In Revenue Collection Software/ System

Examination of the process put in place by MCO to collect revenue revealed that revenues generated into different revenue sub-heads were collected through a software system; it was observed that this software cannot generate the daily revenue collected under each revenue sub-head. For example, the software cannot generate the daily revenue for Exploration License (EL), Mining License (ML), Quarry License (QL) etc. it is expected that this daily analysis should be used to develop the weekly revenue and then the monthly revenue.

It is expected that revenue software should provide management reports that include daily/monthly/annual revenue collections, remittances and accounting journal for each revenue sub-head.

3.77 Non-Ascertainment of Assessments

Audit examination revealed that the computation or the assessment of fees to be paid by the extractive companies depend on the fixed rate on each revenue sub-head and the size of the land (in cadastre unit); and the class of activity to be conducted thereon. At the time of writing this report the auditors were not allowed into the details of assessment of fees paid by the extractive companies as regards their activities, the map, rate and duration.

3.78 Issuance of Unauthorized Receipt: ₦39,436,500.00

It was observed that the sum of ₦39,436,500.00 revenue realized from September 2011 to January 2012, by Mining Cadastre Office was receipted with designed acknowledgement receipt format for revenue collection different from Treasury Receipt 6A, stating unavailability of revenue receipt as reason for their action. This action contradicts Financial Regulation 202 which states that "except otherwise expressly provided, every Sub-Accounting Officer or Revenue Collector shall issue a receipt which bear the stamp of the office of issue upon the prescribed form for each sum paid to him. Under no circumstance shall temporary or privately printed receipts be utilized for the collection of government revenue+.

3.79 Unreported Revenue Arrears to FAAC: ₦223,860,000.00

It was discovered during the audit exercise that the sum of revenue totalling ₦223,860,000.00 was recorded against defaulters (miners that failed to pay due fees for the relevant years) covering year 2011-2014. This revenue arrear was not reported to the Federation Accounts Allocation Committee (FAAC) during the period covered and this is a violation of the Constitution of the Federal Republic of Nigeria cum FR 231 which states that

- (i) In the case of irrecoverable arrears of revenue, except where other authority is by law established, the authority of the Minister of Finance is required for any abandonment of claims.
- (ii) In the case of minor arrears of revenue not involving any important principle or negligence on the part of a Government officer, where the non-collection is due to local circumstances, the Minister of Finance will, from time to time, furnish to the Auditor-General, a list of cases in which it has been decided to abandon or remit such arrears, with the reason for so doing entered against each case. Unless the Auditor-General sees cause to challenge the decision in any case, this list will be accepted as a valid discharge for the Accounting Officer in respect of the non-collection of any amount specified therein+ and FR 232 which states in the case of due to loss of Revenue by negligence that %f at any time, a Public Officer sustains a loss of Revenue due to negligence, he shall be liable to be surcharged for the amount involved+

Details	Unreported Revenue Arrears to FAAC (Defaulters)				Total(N)
	2011 (N)	2012 (N)	2013 (N)	2014 (N)	
EL Defaulters	-	42,095,500.00	32,217,000.00	2,912,500.00	77,225,000.00
Mining Lease	1,375,000.00	19,475,000.00	37,650,000.00	58,875,000.00	117,375,000.00
Quarry Lease	15,060,000.00	6,940,000.00	4,980,000.00	700,000.00	27,680,000.00
Small Scale Mining Lease	710,000.00	60,000.00	20,000.00	790,000.00	1,580,000.00
Total	17,145,000.00	68,570,500.00	74,867,000.00	63,277,500.00	223,860,000.00

3.80 The Director General of Nigeria Mining Cadastre Office MCO had been informed through the Accountant-General of the Federation to:

- (i) Review the software provided to inculcate the required management reports enumerated above and make the reviewed software available to this office for audit scrutiny.
- (ii) Provide the files in respect of the extractive companies to ascertain the revenues payable for the relevant years and check for the completeness of the revenue captured.
- (iii) Explain why %Acknowledgement receipt format+ were being used for collection of revenue instead of Treasury Receipt 6A without any authority from the Accountant-General of the Federation.
- (iv) Provide reason(s) for violating the provision of the Constitution and Financial Regulations.

Federal Ministry of Mines and Steel Development (MMSD)

3.81 Dormant Bank Accounts: ₦9,127,111.80

During the examination of the record of accounts of the MMSD, it was discovered that two revenue accounts, both domiciled at the United Bank of Africa with Account Numbers 1007716477 and 1006188925 were operated last on 28th February, 2011 and 24th February, 2012 and having ₦296,220.00 and ₦8,830,891.80 respectively. These accounts ought to have been closed while the sum therein transferred to designate FGN Account domiciled with CBN.

3.82 The Permanent Secretary had been informed through the Accountant-General of the Federation to:

- (i) Provide explanation for keeping such money in dormant accounts since year 2011.
- (ii) Close the accounts while the sum of ₦9,127,111.80 be transferred to designated FGN account domiciled with CBN. His response is still being awaited.

3.83 Discrepancies in Revenue Returns: (₦21,198,934.13)

Audit examination of the revenue returns summary for year 2014 by the (MMSD) had a net negative balance of ₦21,198,934.13(see the table below) when the State Offices and MCO returns as established in their respective files are compared with Headquarters Reports to FAAC.

State	State Annual Return(N)	MMSD Annual Revenue(N)	Difference(N)
Abia	15,765,481.00	15,790,481.00	(25,000.00)
Adamawa	1,306,800.00	1,296,800.00	10,000.00
Akwa Ibom	14,903,391.00	14,883,391.00	20,000.00
Anambra	5,986,000.00	5,561,000.00	425,000.00
Bauchi	6,903,447.80	6,903,459.80	(12.00)
Bayelsa	2,080,000.00	2,080,000.00	-
Benue	59,359,725.60	59,359,725.60	-
Borno	34,000.00	194,000.00	(160,000.00)
Cross River	154,577,125.53	160,003,377.73	(5,426,252.20)
Delta	5,404,900.00	5,334,900.00	70,000.00
Ebonyi	73,163,917.20	73,152,053.20	11,864.00
Edo	75,474,745.26	77,042,474.65	(1,567,729.39)
Ekiti	5,214,026.00	5,184,026.00	30,000.00
Enugu	3,105,000.00	3,095,000.00	10,000.00
Gombe	54,635,848.60	54,760,848.60	(125,000.00)
Imo	1,200,000.00	1,175,000.00	25,000.00
Jigawa	21,799,453.40	21,842,453.40	(43,000.00)
Kaduna	7,274,626.15	7,274,626.75	(0.60)
Kano	11,705,824.00	11,725,824.00	(20,000.00)
Katsina	3,977,262.00	3,971,262.00	6,000.00
Kebbi	5,131,629.63	5,921,388.03	(789,758.40)
Kogi	224,263,196.98	198,681,930.46	25,581,266.52
Kwara	4,589,805.00	4,588,805.00	1,000.00
Lagos	19,720,578.38	20,020,608.38	(300,030.00)
Nasarawa	8,006,163.73	8,006,163.76	(0.03)
Niger	12,238,484.40	12,238,484.00	0.40
Ogun	331,461,256.46	364,757,655.69	(33,296,399.23)
Ondo	29,174,283.37	32,456,641.67	(3,282,358.30)
Osun	5,505,780.00	5,535,780.00	(30,000.00)
Oyo	75,394,081.72	75,092,091.57	301,990.15

Plataeu	28,806,136.00	29,393,625.55	(587,489.55)
Rivers	12,990,625.00	12,990,625.00	-
Sokoto	24,273,921.71	22,893,821.71	1,380,100.00
Taraba	16,101,369.50	16,101,360.50	9.00
Yobe	646,760.00	646,760.00	-
Zamfara	17,954,349.90	17,924,551.00	29,798.90
FCT	136,328,703.41	138,446,136.81	(2,117,433.40)
MCO	738,218,301.00	739,548,801.00	(1,330,500.00)
Total	2,214,676,999.73	2,235,875,933.86	(21,198,934.13)

3.84 **Revenue Cashbook and Bank Reconciliation Statement**

During the examination of Revenue Cashbook maintained by the Ministry of Mines and Steel Development (MMSD) the following observations were made:

- (i) Bank Reconciliation Statements for the year 2014 for the accounts maintained at CBN and Commercial Banks were not prepared by the Ministry. This act is contrary to the provision of Financial Regulation 716 that says *“all officers authorized to keep bank accounts must compare on weekly basis and at the close of each month, the entries appearing in the bank statement with those in the cash books and effect clearance of outstanding items”*
- (ii) Examination revealed that a Manager’s Cheque for the sum of ₦8,000,000.00 was debited into the revenue account in favour of Ministry of Mines and Steel Development from UBA Acct No: 1006188925 on 30th November, 2009. The authorization and purpose(s) of this debit sum was yet to be seen by the audit team. This contravenes the provision of FR 223 that provides that *“No deduction shall be made from any revenue collections or other receipts to adjust previous over credit. The gross amount received must on all occasions be accounted for in full”*
- (iii) The audit team discovered that the sum of ₦447,160.00 as detailed below was reversed but the debit advices yet to be seen. The details of these transactions ought to have been known if Monthly Bank Reconciliations had been done.

Unexplained Reversal		
Date	Detail	Amount (N)
25/6/2013	Rvsl 252013/FCNMC 12174563 Innovative from Zenith Bank Acct 1011576609	145,200.00
8/7/2013	Keystone CQ27649204 RTD from Zenith Bank Acct 1011576609	170,000.00
30/6/2014	Reject 10741519 Drawer's attention required from First Bank Acct 2010435023	131,960.00
	Total	447,160.00

3.85 The Permanent Secretary had been informed through the Accountant-General of the Federation to:

- (i) Provide a Reconciliation Statement to establish the cause(s) of the discrepancies and forward same to this office.
- (ii) Provide reason(s) for non-compliance with the provision of the above stated Financial Regulation, prepare Monthly Bank Statements covering the stipulated period and Bank Account Balance Certificates at the end of each year and forward these to this office for audit verification.

- (iii) Provide reason(s) for contravening an extant rule and refund the sum of ₦8,000,000.00 into Federation Account in accordance with FR 3006 and present evidence of compliance to this office.
- (iv) Liaise with the Banks to provide the reason(s) for the reversal entries of ₦447,160.00 as contained in the table above and forward your findings to this office.

Value Added Tax (VAT) Account

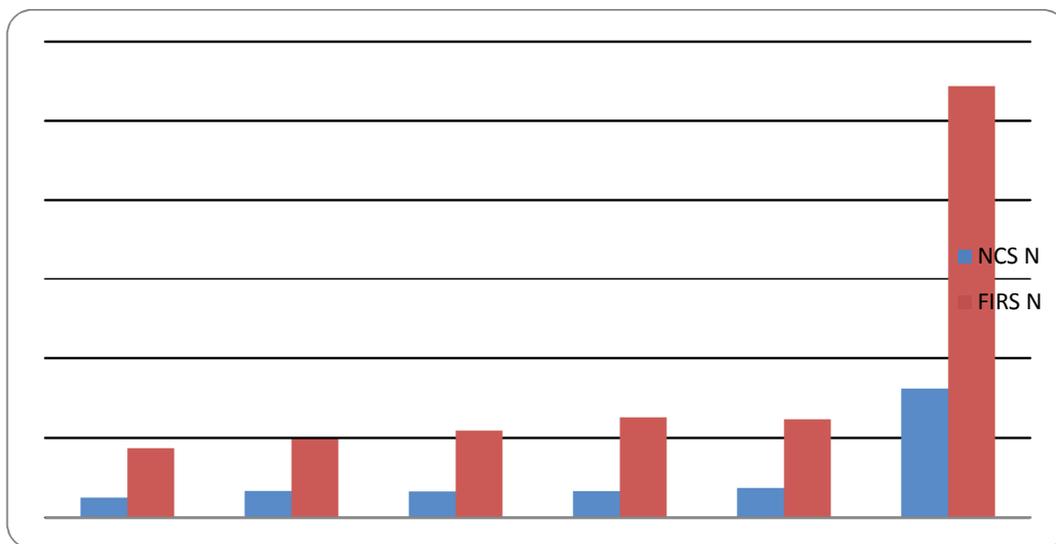
3.86 Value Added Tax Revenue Account

Audit examination of Value Added Tax (VAT) records revealed that the total revenue inflows to the Value Added Tax Account from Federal Inland Revenue Service and Nigeria Custom Service amounted to ₦802,964,773,457.72 as detailed below.

Month	NCS VAT ₦	FIRS VAT ₦	TOTAL ₦
January	15,322,780,295.59	66,953,911,753.00	82,276,692,048.59
February	13,772,802,377.93	53,028,421,457.30	66,801,223,835.23
March	12,188,770,690.08	51,118,691,682.56	63,307,462,372.64
April	16,219,039,198.50	49,206,667,683.04	65,425,706,881.54
May	17,752,800,374.69	47,662,607,635.50	65,415,408,010.19
June	16,390,408,004.35	50,023,624,675.27	66,414,032,679.62
July	16,442,645,540.52	49,024,794,117.01	65,467,439,657.53
August	16,068,355,283.55	45,444,542,614.62	61,512,897,898.17
September	16,257,457,334.23	48,844,791,096.84	65,102,248,431.07
October	16,408,117,212.10	50,729,147,788.56	67,137,265,000.66
November	13,586,748,678.61	47,051,842,291.35	60,638,590,969.96
December	15,669,640,067.57	57,796,165,604.95	73,465,805,672.52
Total	186,079,565,057.72	616,885,208,400.00	802,964,773,457.72

Five Years Value Added Tax Revenue

Year	NCS N	FIRS N	Total N
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
2014	186,079,565,057.72	616,885,208,400.00	802,964,773,457.72
Total	809,838,044,054.20	2,719,744,593,343.83	3,529,582,637,398.03



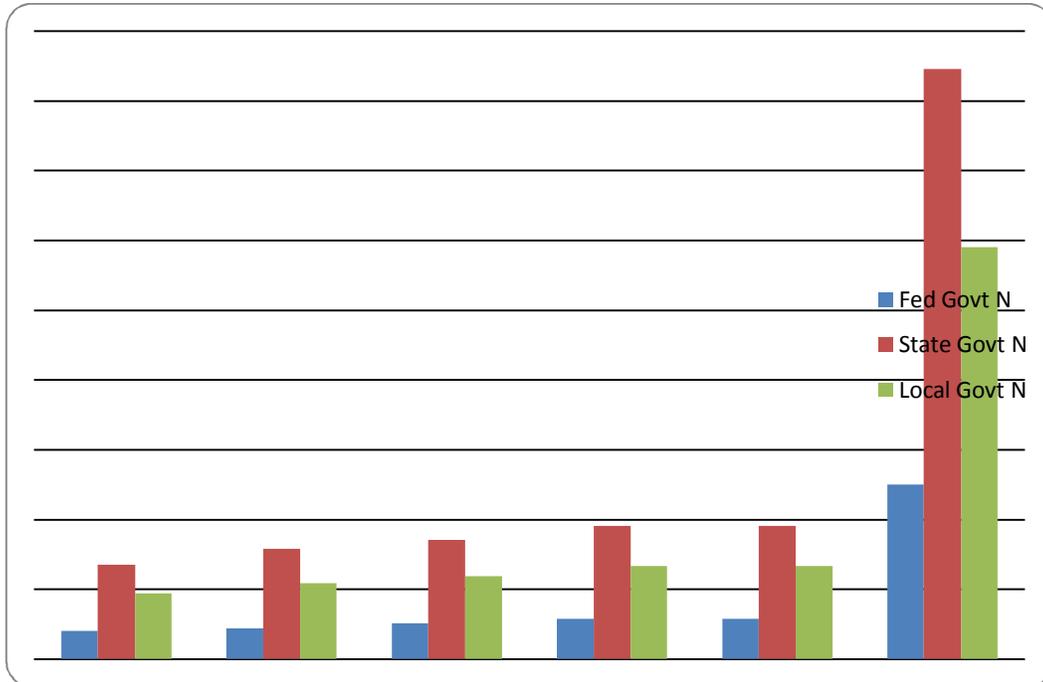
3.87 Distribution of Value Added Tax Revenues to Federal, States, Local Governments and Cost of Collections to FIRS.

During the period under review, a total sum of ₦762,455,458,775.07 as shown below was distributed to the three tiers of Government, namely, Federal, States and Local Governments after deducting the sum of ₦31,768,977,448.96 being cost of collections payable to Federal Inland Revenue Service (FIRS).

Month	Federal Govt N	State Govts. N	Local Govt N	Cost Of Collection N	Total N
January	9,320,467,455.19	31,068,224,850.63	21,747,757,395.44	2,589,018,737.55	64,725,468,438.81
February	11,847,843,655.00	39,492,812,183.33	27,644,968,528.33	3,291,067,681.94	82,276,692,048.60
March	9,619,376,232.27	32,064,587,440.91	22,445,211,208.64	2,672,048,953.41	66,801,223,835.23
April	9,116,274,581.66	30,387,581,938.87	21,271,307,357.21	2,532,298,494.91	63,307,462,372.65
May	9,421,301,790.94	31,404,339,303.14	21,983,037,512.20	2,617,028,275.26	65,425,706,881.54
June	9,419,818,753.47	31,399,395,844.89	21,979,577,091.42	2,616,616,320.41	65,415,408,010.19
July	9,563,620,705.87	31,878,735,686.22	22,315,114,980.35	2,656,561,307.18	66,414,032,679.62
August	9,427,311,310.68	31,424,371,035.62	21,997,059,724.93	2,618,697,586.30	65,467,439,657.53
September	8,857,857,297.34	29,526,190,991.12	20,668,333,693.78	2,460,515,915.93	61,512,897,898.17
October	9,374,723,774.07	31,249,079,246.92	21,874,355,472.84	2,604,089,937.24	65,102,248,431.07
November	9,667,766,160.09	32,225,887,200.32	22,558,121,040.22	2,685,490,600.03	67,137,265,000.66
December	8,731,957,099.67	29,106,523,665.58	20,374,566,565.91	2,425,543,638.80	60,638,590,969.96
Total	114,368,318,816.25	381,227,729,387.55	266,859,410,571.27	31,768,977,448.96	794,224,436,224.03

Five Years Distribution of Value Added Tax Revenue

Year	Fed Govt N	State Govt N	Local Govt N	Total N
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
2014	114,368,318,816.25	381,227,729,387.55	266,859,410,571.27	762,455,458,775.07
Total	499,540,052,059.54	1,689,752,635,864.13	1,180,141,216,574.27	3,369,433,904,497.94



3.88 Surplus of Collection into Value Added Tax Revenue Over Distribution

It was observed that the total Value Added Tax collected by FIRS and NCS was ~~N~~802,964,773,457.72 while the total amount distributed to the three tiers of governments and cost of collection was ~~N~~794,224,436,224.03 thereby resulting to an undistributed balance of ~~N~~8,740,337,233.69 as detailed below:

Details	Amount N	Amount N
Total VAT Collected		802,964,773,457.72
Amount Distributed		
FIRS Cost of Collection	31,768,977,448.96	
Federal Government	114,368,318,816.25	
State Governments	381,227,729,387.55	
Local Governments	266,859,410,571.27	794,224,436,224.03
Undistributed Balance		8,740,337,233.69

3.89

The Accountant-General of the Federation had been requested to explain the difference of ~~N~~8,740,337,233.69.

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 % 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 NO	TOTAL AMOUNT ₦
	NO	AMOUNT ₦		
2010	-	-	2	7,150,000.00
2011	-	-	-	
2012	-	-	-	
2013	-	-	-	
2014	-	-	-	

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 Regulation 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 SWIFT OPERATION SQUAD MOSCOW ROAD,
PORT-HARCOURT, RIVERS STATE**

4.05 During the audit examination of the accounting records maintained at the Nigeria Police Swift Operation Squad Moscow Road, Port-Harcourt, Rivers State, the following observations were made:

(a) Two (2) arms (1 AK 47 and 1 pump action riffles) and 15 (Fifteen) (7.62mm) rounds of life ammunition, were reported lost to armed bandits but no action was initiated on form 146 as required by the Financial Regulation 2603 (c).

The Inspector-General of Police has been requested to cause the Divisional Officer to take action as required by Financial Regulation in reporting and investigating the missing arms and ammunition. His response is being awaited.

(b) The under-listed arms and ammunition could not be traced to the armoury and did not reflect in the Movement Register. There was no explanation from the armourer indicating the location or those in possession of these arms and ammunition:

(i) TOKAROV PISTOLS	2
(ii) STONE GUNS	5
(iii) 7.62 X 39mm	4000
(iv) 9mm	200
(v) TEAR SMOKE CATRIDGE	200

This development indicated weakness in the Internal Control System and negligence on the part of the officers in charge as the matter was not reported formally contrary to the provision of the Financial Regulation 2603.

The Inspector-General has been requested to cause the Commandant Special Operation Squad (SOS) of the Nigeria Police, River State Command to investigate and retrieve the missing arms and ammunition and inform my Office for further verification. His response is being awaited.

NIGERIA POLICE FORCE, AREA COMMAND BORI, RIVERS STATE.

4.06 During the audit examination of the Arms and Ammunitions ledger, it was observed that 2 (Two) AK 47 riffles and 20 (Twenty) rounds of ammunition (7.62mm) were reported snatched by armed bandits.

The Inspector-General of Police has been requested to cause the Divisional Police Officer to report the loss of arms and ammunition as required by the Financial Regulation 2603 (c). His response is being awaited.

RIVERS STATE POLICE COMMAND, NIGERIA POLIC, 'B' DEPARTMENT OF OPERATIONS, MOSCOW ROAD, PORT-HARCOURT

4.07 During the audit examination of the Arms and Ammunition Ledger, it was observed that 1 AK 47 and 1 Assault Rifles and 50 rounds of life ammunition were missing but no action was initiated on treasury form 146 as required by the Financial Regulation 2603 (c).

The Inspector-General has been requested to cause the officer-in-charge to take action as required by the Financial Regulation, forwarding evidence of action taken for my verification. His response is being awaited.

RIVERS STATE POLICE COMMAND, POLICE AREA COMMAND, AHAODA

4.08 During the audit examination of the accounting records maintained at the Rivers State Police Command, Police Area Command, Ahaoda, the following observations were made:

(a) The audit examination of the monetary exhibits register revealed that monetary exhibits totalling ₦1,238,000.00 (One million, two hundred and thirty-eight thousand naira) was missing. The new exhibit keeper reported that the former exhibit keeper who was under investigation did not hand over or produce the sum when demanded.

The Inspector-General has been requested to recover from the former Exhibit Keeper ₦1,238,000.00 (One million two hundred and thirty-eight thousand Naira) entrusted to him forwarding evidence of recovery and the documentary evidence of disciplinary measures taken to deter others and forestall future occurrence for audit verification. His response is being awaited.

(b) The audit examination of the arms and ammunition register revealed that on the 19th July, 2013, an AK-47 riffle with 30 rounds of life ammunition was taken away by armed bandits. The incident was reported to headquarters via a signal with Ref. No. 192115/07/2013. However, the loss was not reported as required by the provision of the Financial Regulation 2603(c).

The Inspector-General of Police has been requested to cause the Area Commander to initiate action on Treasury form 146 as required by regulation and produce the completed form for audit verification. His response is being awaited.

DIVISIONAL POLICE OFFICE, IGWURUNTA,
PORTHARCOURT, RIVERS STATE

4.09 During the audit examination and physical survey of the records and exhibits stores, the under listed 6 (Six) exhibits items were not presented for audit inspection. Also, the Division did not produce a handover note. On enquiry, the exhibit keeper explained that there was no formal handover of store to him but rather he was instructed to assume the schedule. The following were details of exhibit not produced:

- (i) Renault Van (BL 512) with CER 451/9 on the 3rd December, 2009.
- (ii) Mitsubishi Bus (BY 3391) with CER 173/13 on the 12th September, 2009.
- (iii) A sum of ₦30,000.00 (Thirty thousand naira) with CER 187/11 on the 23rd August, 2011.
- (iv) A sum of ₦2,000.00 (Two thousand naira) with CER 72/12 on the 17th December, 2012.
- (v) Audi Car (B 3106 RSH) with CER 173/13 on the 24th October, 2013.
- (vi) Haice Toyota Bus with CER 173/13 on the 24th October, 2013.

This anomaly contravened the Financial Regulations 2603 as the Division had not formally reported the case.

The Inspector-General has been requested to produce these 6 (Six) exhibit items or cause the officer in-charge to pay for the loss of these exhibits, forwarding evidence for audit verification. His response is being awaited.

NIGERIA POLICE FORCE, OWERRI, IMO STATE COMMAND.

4.10 The audit examination of accounting records maintained at 18 (Eighteen) Police Mobile Force, Squadan Command, Owerri, Imo State revealed the following:

- (i) Rifle AK 47 No 519439 was reported lost to insurgents by a Police Officer while on JTF assignment at Buni Yadi Security location in Damaturu on 26th May, 2014.
- (ii) Rifle AK47 No. 2626409 was reported lost to Boko Haram sect in Buni Yadi Security location on 26th May, 2014.

The Inspector-General has been requested to provide relevant Police Investigation Report accompanied with completed Parts II and III of Treasury Form 146 in compliance with the provision of the Financial Regulation 2604. His response is being awaited.

NIGERIA POLICE FORCE, KANO COMMAND

4.11 During the audit examination of the accounting records maintained at the Kano State Police Command, Headquarters, Kano, the following observations were made:

- (a) Sixty-one (61) Walkie-Talkies received from the Force headquarters, Abuja were issued to officers by the Command's communication officer without the relevant official request duly approved by the Commissioner. The radios were issued since 2011 and were not returned by the officers even after their transfers.

The Inspector-General of Police has been requested to cause the officers who issued these Walkie-Talkies radios without proper approval to account for them, forwarding evidence of action taken for audit verification. His response is being awaited.

- (b) The audit examination of the Arms and Ammunition Register revealed that 41 (Forty-one) arms and ammunitions were missing from year 2010 to 2012.

However, no action was initiated on Treasury Form 146 as required by Financial Regulations 2603(c).

The Inspector-General of Police has been requested to cause the officer-in-charge to take action as required by Financial Regulations, forwarding evidence of such action taken for audit verification. His response is being awaited.

(c) A total of 24 (Twenty-four) arms were recorded as burnt during the Boko Haram attack.

The Inspector-General of Police has been requested to initiate action on Treasury Form 146 in consonance with Financial Regulation 2603 (c). His response is being awaited.

NIGERIA POLICE FORCE, MOPOL 23, KEFFI, LAGOS

4.12 During the audit examination of the Arms and Ammunition Register maintained at Mopol 23, Keffi, Lagos, the following losses were revealed:

- (i) AK 47 Rifle No. KO354180 with 20 rounds of live ammunition was snatched on the 28th September 2014 by hoodlums.
- (ii) On the 13th February 2014 Rifle No. AR/M6 14262 with 25 rounds of ammunition was taken away by a hoodlum.
- (iii) On the 14th July 2014 Rifle No. 1700 with 15 rounds of ammunition was lost to suspected Fulani herdsmen.

The Inspector-General of Police has been requested to report the loss of the arms and ammunitions in accordance with the provisions of Financial Regulation 2506. His response is being awaited.

SECTION 5

**MINISTRIES,
DEPARTMENTS
AND AGENCIES (MDAs)**

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**FEDERAL MINISTRY OF AGRICULTURE
AND RURAL DEVELOPMENT**

5.01 At the Federal Ministry of Agriculture and Rural Development, Abuja, the following observations were made:

(a) In April 4, 2014, a payment voucher was raised for the payment of ~~₦~~55,803,156.00 (Fifty-five million, eight hundred and three thousand, one hundred and fifty-six naira) to a company for the supply of 429mt (Four hundred and twenty-nine) metric tons of Paddy Rice (FARO 44).

Audit examination of this voucher together with its supporting documents revealed that there was an unauthorized variation of the quantity of rice to be supplied. While the attached extract of the Ministerial Tender Board meeting of August 12, 2013 showed that the Board approved a contract award to a company to supply 600mt of Paddy Rice (FARO 44) at the contract sum of ~~₦~~55,803,156.00. (Fifty-five million, eight hundred and three thousand, one hundred and fifty-six naira). This was contained in the contract award letter reference PD.18/S.7/VOL.1/PROC/2853 dated August 6, 2013 and addressed to the Managing Director of the company at Plot 110, Aminu Kano Crescent, Wuse II, Abuja asking the latter to supply within four weeks, 600mt of Paddy Rice (FARO 44) at the contract sum of ~~₦~~55,803,156.00 (Fifty-five million, eight hundred and three thousand, one hundred and fifty-six naira). By his Acceptance of Offer Letter of August 12, 2013, the contractor had agreed to the contract terms as indicated above.

However, it was observed that another award letter similar in all the critical reference details to the one in paragraph four (4) on page 1 of MTB approval, was written asking to supply within 4 (Four) weeks, 429mt of Paddy Rice (FARO 44) at the contract sum of ~~₦~~55,803,156.00 (Fifty-five million, eight hundred and three thousand, one hundred and fifty-six naira). This latest development was firmed up with a contract agreement dated September 17, 2013 which asked to supply within four weeks, 430mt of Paddy Rice (FARO 44) at the contract sum of ~~₦~~55,803,156.00. The contractor eventually delivered 429mt of Paddy Rice (FARO 44) between January and March 2014 to discharge his contract and he was paid in April 2014.

The reduction in quantity of supplies from 600mt to 429mt by the contractor amounted to contract variation and this was not supported by evidence of proper authorization. Again, the contract which was awarded on August 6, 2013 stipulated 4 weeks within which to make delivery. However the contractor was only able to deliver between the 5th and 7th months after award and acceptance of contract.

It is recommended that:

- (i) The Permanent Secretary should produce the Approval of the MTB that nullified the first approval to the company, otherwise;
- (ii) The contractor should be asked to supply the shortfall of 171 Mt of paddy rice (FARO 44).
- (iii) Alternatively, the sum of ₦15,903,899.46 (Fifteen million, nine hundred and three thousand, eight hundred and ninety-nine naira, forty-six kobo) being the value of the shortfall should be recovered from the contractor in the first instance and/or the officer that approved the payment and the cashier.
- (iv) The penalty clause allowed the ministry 1% of the contract sum (i.e. ₦558,031.56 (Five hundred and fifty-eight thousand, thirty-one naira, fifty-six kobo) in a case of default or delay. The sum of ₦558,031.56 should be recovered from the contractor in compliance with Article 10, Clause 10.1 of the Contract Agreement.

Evidence of action taken on these recommendations should be forwarded to my Office for verification.

- (v) The officers involved should be sanctioned in accordance with Financial Regulation 3103.
- (b) Between 6th and 14th of March, 2014, 9 (Nine) Double Cabin Pick-up Ford Ranger vehicles were supplied by 4 (Four) different contractors at significantly different prices.

It was observed that the unit price of ₦4,925,000.00 (Four million, nine hundred and twenty-five thousand naira) was used to supply the vehicle which is of the same model and make by a company while different prices were used to supply for others. One of the contractors even supplied her own for as high as ₦7,000,000.00 (Seven million naira) for a model considered to be of lower quality. This is against the provisions of the Public Procurement Act and Financial Regulation.

The Permanent Secretary has been advised to recover the total sum of ₦4,050,000.00 (Four million, fifty thousand naira) which is the sum of differences from the authentic prices to what was paid from the contractors, if not possible, from the authorizing officer.

- (c) In May 2014, a total sum of ₦230,000,000.00 (Two hundred and thirty million naira) was taken from Capital vote and disbursed to states and regional offices of the Ministry for their Recurrent expenditure. This was done without following due process and without obtaining proper and adequate authorization. The Permanent Secretary should produce the Approval/Authority for this diversion from Capital Expenditure Account to Recurrent Expenditure.

- (d) Under the Ministry's Agricultural Transformation Agenda (ATA) is a program called Growth Enhancement Support (GES) Scheme. Part of the objectives of the Scheme is to support all registered Small-holding Farmers with

agricultural inputs, equipments and services such as fertilizers, agro-chemicals, seedlings, fish juveniles, sprayers, hand-pumps, land clearing, etc.

Audit examination of the expenditure vouchers under this Scheme revealed the following:

- (i) Supplies far above ~~N~~3 billion (Three billion naira) were ordered for without going through the procurement procedure of open competitive tendering and contract award. These clearly contravened the provisions of Public Procurement Act, 2007.
- (ii) The use of fronts (called Agro-Dealers) by major suppliers of agricultural inputs. According to the available records, while on the one hand, supplies of inputs are delivered by several Agro-Dealers, payments for deliveries are made into the accounts of major dealers. In other words payments were not made directly to the Agro-Dealers who were the actual suppliers of the goods.

Again, this practice contravened the provision of the Financial Regulation; therefore explanations should be given on the reasons for avoiding the use of public procurement procedure in ordering the supply of goods running into billions of naira from several companies over a period of time. Reasons should also be given for the lack of transparency evident in the apparent award of supply contracts to several companies while payment is consolidated into the account of a totally different company. This explanation becomes even more necessary when it is recalled that one of the objectives of Growth Enhancement Support Scheme is to break the monopoly of major dealers of agricultural inputs.

(e) During the audit of the store, it was observed that 11 (Eleven) Tractors of Massey Ferguson type with a historical value of ~~N~~77,000,000.00 (Seventy-seven million naira) were destroyed by fire at Sheda in Abuja. My request to see the record on this fire incident and steps taken in compliance with Chapter 26 of the Financial Regulation is yet to be responded to. The report on this incident and steps already taken in line with extant guidelines should be forwarded to my Office for audit verification.

(f) A total sum of ~~N~~191,356,220.00 (One hundred and ninety-one million, three hundred and fifty-six thousand, two hundred and twenty naira) represents total outstanding advances to staff between January and August 2014. No reason was given for the non-retirement of these advances despite a reminder from my Office.

Furthermore, there were 10 (Ten) cases of multiple advances. In other words, further advances were given to individuals who have some advances still outstanding against them. Given the huge amount outstanding against some officers, the defaulting officers should be sanctioned in accordance with Financial Regulation 3124, by the total recovery of the amount involved from their salaries and/or entitlements. Evidence of recovery should be forwarded to my Office for verification.

(g) Audit examination also revealed that on 3rd June 2013, 4 (Four) similar consultancy services contract were awarded to a company for amounts totaling ₦162,490,869.00 (One hundred and sixty-two million, four hundred and ninety thousand, eight hundred and sixty-nine naira) for the Design, Development and Establishment of Nigeria's Cotton Market and Trade Corporation, Nigeria Root and Tuber Market and Trade Corporation, Nigeria's Grains Market and Trade Corporation; Nigeria's Cocoa Market and Trade Corporation.

Further examination showed that payments totalling ₦56,871,904.15 (Fifty-six million, eight hundred and seventy-one thousand, nine hundred and four naira, fifteen kobo) have so far been made to this company. These awards contravened the PPA which put approved thresholds of MTB consultancy services at below ₦100,000,000.00 (One hundred million naira). Furthermore, government is denied some discount that could have been obtained if the four contracts had been consolidated. Therefore, reasons should be given for not consolidating these contracts into one since they were awarded to the same company on the same day, otherwise the officers involved should be sanctioned as stipulated in Financial Regulation 3116.

Federal Ministry of Agriculture and Rural Development, Gombe Branch Office

5.02 At the Federal Ministry of Agriculture and Rural Development, SILOS Complex Office, Gombe, it was observed that a Toyota Hilux with Registration Number FG 9055 03, Engine Number 27442208100023403 was said to have been boarded on the 9th of September, 2013, to a staff at the Ministry's Headquarters office, Abuja. The only document presented at the time of audit that relates to the purported sale was a letter with Ref. No. FMARD/ST/06/1 of 19th September, 2013 on which Treasury Receipt No. G002681274 with no amount stated. Other relevant supporting documents necessary to authenticate the boarding of the vehicle were not produced for audit inspection such documents includes:

- (i) Report and recommendation for the disposal
- (ii) Valuation Report
- (iii) Auctioneer receipts
- (iv) Clearance letter from the headquarters to release the vehicle for the prospective buyer.
- (v) The revenue bank account statement of the Ministry was not attached.

The Permanent Secretary is requested to account for the sale of this vehicle by producing the relevant supporting documents for audit otherwise, the vehicle should be recovered with recovery particulars forwarded to me for verification.

(b) While examining the store records and other related documents maintained at the Silos complex office Gombe, Gombe State, it was observed that 199.10 metric ton of Paddy Rice with total value of ₦10,950,500.00 (Ten million, nine hundred and fifty thousand, five hundred naira) could not be accounted for. Audit findings based on records made available to the Audit team revealed that a Store Issue Voucher No. 16/013 dated 13th November, 2013 was

raised and charged to ledger as dust/chaff and was deducted from the available balance. When asked, it was said to have been burnt, however, no evidence was produced to confirm the authenticity of the matter and the spot where the bags of rice were burnt.

Furthermore, the following documents were not made available for audit examination:

- (i) Report on when the dust/chaff was established and quantified.
- (ii) Recommendation and approval to burn the dust/chaff.

The absence of these vital documents has created doubt on the genuineness of the claim made by the Branch office. In the absence of concrete evidence to authenticate the matter, the Permanent Secretary has been requested to recover the sum of ₦10,950,500.00 (Ten million, nine hundred and fifty thousand, five hundred naira) from the officer-in-charge of the Silos complex office in Gombe state and the recovery particulars forwarded for verification.

The anomalies have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/GM/INSP/FMARD/ATA/VOL.1/6. His response is still being awaited.

FEDERAL MINISTRY OF EDUCATION

5.03 At the Federal Ministry of Education, Abuja, it was observed that:

(a) The sum of ₦7,639,000.00 (Seven million, six hundred and thirty-nine thousand naira) was paid on a payment voucher dated 12th June, 2014 in favour of an insurance broker in Abuja, for the provision of special Motor Insurance package for the newly procured 4 (Four) Avensis cars and 6 (Six) Hiace Buses already allocated to some Directors and Zonal Offices of the Federal Inspectorate Services.

It was observed that the particulars of these vehicles, such as, Engine, Chassis, Registration Numbers, Locations/Users were not attached to the payment voucher as corroborative evidence of the expenditure. The basis of arriving at the amount paid was not indicated. The attention of the Ministry was drawn to the above anomaly without any response.

This practice was contrary to the provisions of Financial Regulation 603 which states that %All vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as Local Purchase Orders, Invoices, Special Letters of authority, Time Sheets, etc+. In addition, their specific locations/users for purposes of accountability and transparency were not emphasized.

The Permanent Secretary has been requested to produce relevant evidences of the expenditure items, otherwise, the sum of ₦7,639,000.00 (Seven million, six hundred and thirty-nine thousand naira) should be recovered from the company concerned or the authorising paying officer for such disbursement of public funds and evidence of recovery forwarded to my Office for verification.

(b) During the physical survey of the Ministry's Central Stores, it was observed that 71 (Seventy-one) pieces of Classmate Laptop Computers for Girls Schools (JSS1) supplied to the store at a contract price of ₦126,160.00 (One hundred and twenty-six thousand, one hundred and sixty naira) per unit, all totaling ₦8,957,360.00 (Eight million, nine hundred and fifty-seven thousand, three hundred and sixty naira) were issued from the Central Store to an officer of the ICT Department of the Ministry between July 2013 and March, 2014.

Further audit investigation in the ICT Department revealed that the 71 (Seventy-one) pieces of Classmate Laptop Computers which were purportedly issued to the ICT Department through the officer were not physically seen and could not be produced for audit inspection.

On enquiry, the officer confirmed that the 71 (Seventy-one) pieces of Classmate Laptop Computers were issued to him from the Store as evidenced from the Store Issued Vouchers (SIVs) and that the items were distributed to his staff members and some were sent to Unity Schools. However, there was no evidence of distribution to beneficiaries in form of acknowledgement of collection produced when demanded for.

This is a breakdown of Internal Control System in the Ministry in respect of management of public assets and is against the principle of accountability.

In the absence of schedules of distribution of the laptops to beneficiaries with their acknowledgements, the sum of ₦8,957,360.00 (Eight million, nine hundred and fifty-seven thousand, three hundred and sixty naira) should be recovered from the officer and paid to Government coffers and evidence of recovery forwarded to my Office for verification.

BUDGET OFFICE OF THE FEDERATION

5.04 At the Budget Office of the Federation, the following observations were made:

(a) The sum of ₦2,654,940.00 (Two million, six hundred and fifty-four thousand nine hundred and forty naira) was paid to an Insurance Brokers vide payment voucher dated 19th June, 2014 for the renewal of insurance premium policy in 2014 for 6 (Six) Motor Vehicles in the pool of the Budget Office purchased in 2010. The examination of the payment voucher revealed that the agreement entered into between the company and Budget Office was not attached to the payment voucher nor produced for inspection. Efforts made to obtain the underlisted documents for audit verification also proved abortive.

- (i) The vehicle files for the motor vehicles Insurance;
- (ii) The insurance cover of each vehicle;
- (iii) The original copy of the contract agreement.
- (iv) Premium paid in previous years.

In view of the above irregularities, the authenticity of the service rendered by the company is doubtful. The sum of ₦2,654,940.00 (Two million, six hundred and fifty-four thousand, nine hundred and forty naira) should be recovered from the company as there appear to be no insurance policy for the 6 (Six) vehicles.

(b) The following books and records demanded for by the audit team for examination were not produced:-

- (i) Concession and grants to Agencies;
- (ii) Complete knock down Equipment in 2014;
- (iii) Import waivers and duties Exemption in 2014;
- (iv) Implementation of needs Assessment to Public Universities Report in 2014;
- (v) Presidential Revenue Monitoring and Reconciliation Reports for 2014 and,
- (vi) Second, Third and Fourth Quarters Budget Implementation Reports of 2014 to Agencies were not included in the Budget Monitoring and Implementation Report of 2014, contrary to Section 10 of the Appropriation Act Amendment of 2013.

The attention of the Director-General has been drawn to these anomalies in my Audit Inspection Report Ref. No. OAuGF/AIR/2014/BOF/VOL.V/02 dated 4th March, 2015 for his prompt action. His response is still being awaited.

FEDERAL MINISTRY OF TRANSPORT

5.05 During the audit of the accounting records maintained by the Federal Ministry of Transport, for the 2014 fiscal year, the following observations were made:-

(a) Withholding Tax (WHT) and Value Added Tax (VAT) deducted from contracts amounting to the sum of ₦14,304,459.75 (Fourteen million, three hundred and four thousand, four hundred and fifty-nine naira, seventy-five kobo) and ₦7,017,376.29 (Seven million, seventeen thousand, three hundred and seventy-six naira, twenty-nine kobo) respectively, all totalling ₦21,322,278.04 (Twenty-one million, three hundred and twenty-two thousand, two hundred and seventy-eight naira, four kobo), were not remitted to Federal Inland Revenue Service. The receipt from Federal Inland Revenue Services which serve as acknowledgement for remitted taxes were not produced for audit examination.

Also, documents produced for audit verification viz files, schedule of payment of the taxes, the mandate for the payment of the taxes and Bank Statement where the tax deductions were purportedly paid from were scrutinized

but, no evidence showed that taxes deducted were remitted to the appropriate authority.

The Permanent Secretary has been asked to explain the irregularities and direct the prompt remittance of the WHT and VAT deductions to Federal Inland Revenue Service, forwarding all remittance records to me for verification.

(b) Personal Advances granted to 47 (Forty-seven) members of staff between year 2010 . 2012 totalling ₦28,754,488.00 (Twenty-eight million, seven hundred and fifty-four thousand, four hundred and eighty-eight naira) remained unretired even after repeated request for their retirement, as buttressed in my Audit Inspection Report Ref. No. OAuGF/FMT/2014/VOL.II/45.

The Permanent Secretary has been asked to ensure the immediate retirement of all the outstanding advances, failing which the total sum of ₦28,754,488.00 (Twenty-eight million, seven hundred and fifty-four thousand, four hundred and eighty-eight naira) should be recovered from the defaulting officers and recovery particulars forwarded for audit verification.

(c) In the course of examination of accounting books, 8 (Eight) payment vouchers for amounts totalling ₦26,463,785.10 (Twenty-six million, four hundred and sixty-three thousand, seven hundred and eighty-five naira, ten kobo) which were paid to various individuals/contractors, were not produced for audit examination.

Financial Regulation 601 stipulated that ~~%~~All payment entries in the accounts must be vouched for on one of the prescribed forms, vouchers shall be made out in favour of the person or persons to whom the money is actually due. Under no circumstances should a cheque be raised or cash paid for services for which a voucher has not been raised+.

In the absence of these payment vouchers for my examination, I could not agree that the funds disbursed were proper and legitimate charge against public funds. Therefore, the Permanent Secretary should either produce these vouchers for examination or the sum of ₦26,463,785.10 (Twenty-six million, four hundred and sixty-three thousand, seven hundred and eighty-five naira, ten kobo) should be paid back to Government coffers and all particulars of payment forwarded to me for verification.

(d) Financial Regulation 2402(i) stipulates in part that ~~%~~on all payment voucher for the purchase of stores, except as provided in sub-section (ii) of this regulations, the storekeeper must certify that the stores have been received and taken on charge in the stores ledger, quoting the stores receipt vouchers number and attaching the original copy of the store receipt voucher to the original LPO+.

The sum of ₦7,088,250.00 (Seven million, eighty-eight thousand, two hundred and fifty-naira) was paid to 3 (Three) contractors for supply of various stores items. A scrutiny of the payment vouchers revealed the following:-

- (i) The items were not taken on stores charge (Store Receipts Voucher not attached).
- (ii) Letter of award of contract not attached.

This is a contravention of Financial Regulation 2402(i). Therefore, the expenditures on the payment vouchers cannot be accepted as legitimate charge against public funds.

Unless verifiable evidence of the receipts and consumption or location of these items are produced to account for them, the total sum of ₦7,088,250.00 (Seven million, eighty-eight thousand, two hundred and fifty-naira) should be recovered from the contractors and the collaborating government officials, furnishing me with all recovery particulars for verification.

All these observations have been communicated to the Permanent Secretary through my Audit Inspection Report Ref No. OAuGF/FMT/AIR/2014/VOL.II/45 and his response are being awaited

FEDERAL MINISTRY OF YOUTH DEVELOPMENT

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

(a) Ten (10) payment vouchers for amounts totalling ₦36,620,200.00 (Thirty-six million, six hundred and twenty thousand, two hundred naira) were expended on various services and procurement of items without attachment of bills, receipts/invoices, list of beneficiaries, etc to back the expenditure. No response was made to my demands for the documents dated 29th June, 2015. This practice contravenes Financial Regulation 603 which emphasized that all vouchers shall contain full particulars of each service such as dates, numbers, quantities etc.

In view of this, I cannot vouch that these expenditures were made in the interest of the public. The total sum of ₦36,620,200.00 (Thirty-six million, six hundred and twenty thousand, two hundred naira) should be recovered and particulars forwarded for my verification.

(b) Fourteen (14) Capital payment vouchers for amounts totalling ₦30,430,700.00 (Thirty million, four hundred and thirty thousand, seven hundred naira) raised between February and October, 2014 were not presented for audit examination despite demand made for them dated 29th June, 2015. This behaviour violates the Constitutional authority of the Auditor-General for the Federation as stated in Section 85(2) of 1999 Constitution of the Federal Republic of Nigeria and also, contravenes Financial Regulation 110 which gave the Office of the Auditor-General for the Federation the authority for free access to the book of accounts and other documents relating to those accounts.

In the absence of these payment vouchers being produced for my examination, I find it difficult to accept the payments as legitimate charges to public funds. Therefore, the total sum of ₦30,430,700.00 (Thirty million, four hundred and thirty thousand, seven hundred naira) should be recovered from the payees and all recovery particulars forwarded to me for verification.

All the issues raised above, have been communicated to the Permanent secretary through Audit Inspection Report Ref. No. OAuGF/IAR/FMYD/2014/1 dated 29th June, 2015. His response is still being expected as at the time of compiling this report in September, 2015.

FEDERAL MINISTRY OF ENVIRONMENT

5.07 During the audit examination of accounting and other records maintained by the Federal Ministry of Environment, the following observations were made:

(a) The contract for the procurement of Clean Stoves was awarded to a company vide letter of contract award Ref. No. FMENV/P/CC/20/2182 dated 20th November, 2012 at a contract sum of ₦59,588,552.00 (Fifty-nine million, five hundred and eighty-eight thousand, five hundred and fifty-two naira) with a provision in Article 8.0 of the Contract Agreement which stipulates that ~~the~~ contract sum is fixed and firm; consequently the client shall not entertain any claim for variation. After the contract sum had been fully paid, subsequent available records showed that a further payment of ₦2,436,000.00 (Two million, four hundred and thirty-six thousand naira) was made vide a payment voucher dated 24th October, 2013 apparently for the retrieval of the Clean Cook Stoves and Gas-Filled Cylinders from Ilorin, Kwara State and Eket, Akwa Ibom State (where the items were earlier delivered) to Abuja purportedly for the National Launching of the Clean Cook Stove Initiative. The above payment was made unilaterally without recourse to the provision of Article 8.0 of the Contract agreement quoted above which disallowed variations on the contract sum.

In addition to this, the following observations were noted on the above mentioned contract:

- (i) Up till the time of compiling this report, the training and awareness programme for the intended users has not been conducted, even after the sum of ₦3,500,000.00 (Three million, five hundred thousand naira) had been paid to the contractor and months after the Clean Cook Stoves had been purportedly distributed to the beneficiaries.
- (ii) The ~~SUV~~ Project Vehicles over which the sum of ₦15,160,000.00 (Fifteen million, one hundred and sixty thousand naira) was paid. It was discovered that the contractor purchased and delivered 1 (One) 4x4 Ford Ranger Pick-up Van to the ministry. The said vehicle with market value of ₦4,000,000.00 (Four million naira) at the time of purchase in March, 2013 was purportedly received into the Ministry by the Secretary to the Permanent Secretary on the Permanent Secretary's directive. However,

the said vehicle could not be accounted for as its whereabouts remained unknown as at the time of writing this report.

- (iii) The cost of safety and Bank Charges amounting to ~~₦~~2,830,320.00 (Two million, eight hundred and thirty thousand, three hundred and twenty naira) added to the contractor's bill and paid, was yet to be accounted for by the contractor.
- (iv) Also transport and insurance amounting to ~~₦~~2,060,000.00 (Two million, sixty thousand naira) was yet to be accounted for either by providing the insurance certificate thereon and receipts showing the actual amount expended on transportation.

As a result of these lapses, it is recommended that a refund totalling ~~₦~~25,986,320.00 (Twenty-five million, nine hundred and eighty-six thousand, three hundred and twenty naira) should be made by the officers concerned.

Furthermore, the 4x4 Ford Ranger 2013 Model Pick-up Van Chassis No. 6FPPXXMJ2PCY68708 and engine No. EV2PCY68708 purportedly supplied to the Ministry should be located and returned to the Ministry. Evidence of retrieval should be forwarded to me for verification.

- (c) Contracts awarded on consultancy and some others were paid after completion of the contracts without deducting the mandatory Value Added and Withholding Taxes.

Consequently, amounts totalling ~~₦~~657,525.00 (Six hundred and fifty-seven thousand, five hundred and twenty-five naira) and ~~₦~~728,200.00 (Seven hundred and twenty-eight thousand, two hundred naira) arrived at as 5% Value Added Tax and 5% Withholding Tax respectively on each of the contracts were not deducted from the contract of consultancy awarded when payments were made.

The practice of non-deduction of Value Added Tax and Withholding Tax contravenes Federal Inland Revenue Service Information Circular No. 9502 of 20th February, 1995, which provides that all contracts on consultancy services must attract 5% Value Added Tax.

The total sum of ~~₦~~657,525.00 (Six hundred and fifty-seven thousand, five hundred and twenty-five naira) and ~~₦~~728,200.00 (Seven hundred and twenty-eight thousand, two hundred naira) not deducted as Value Added Tax and Withholding tax on contract awarded should be recovered from the respective contractors and paid to Federal Inland Revenue Service with evidence of recovery forwarded to me for verification.

- (d) Payment of ~~₦~~300,000.00 (Three hundred thousand naira) was made to a medical doctor vide a payment voucher dated 17th September, 2013, being her 2½ months (Salary) allowances.

The payee was employed by the Ministry vide letter of employment with Ref. No. FMENV/WX/43537/IV/10 dated 12th June, 2013, signed by the Permanent Secretary.

The following irregularities were noted on the appointment:

- (i) The only authority which appoints senior staff into Federal Civil Service is the Federal Civil Service Commission. The above appointment appeared not to follow the established due process of appointment.
- (ii) Payment of (Salary) allowance totalling ₦300,000.00 (Three hundred thousand naira) was made under Overhead vote of charge even when such payment was supposed to have been made under Personnel (Now IPPIS) vote of charge.

Therefore, explanation is required as to why the appointment of the above stated staff did not follow due process. Also, the payment of (Salary) allowance from the Overhead vote of charge is considered a misapplication of funds and a contravention of Section 1505/1503 of Public Service Rules. The regularization of the appointment should be done; otherwise the officer should be disengaged from service.

All the irregularities have been communicated to the Permanent Secretary for prompt action through Audit Inspection Ref. No. OAuGF/FMENV/AR/2014/001 dated 8th May, 2015. His response is still being expected as at the time of compiling the report in September, 2015.

PUBLIC COMPLAINTS COMMISSION

5.08 At the Public Complaints Commission, Abuja, the following observations were made:

(a) The sum of ₦1,258,577.50 (One million, two hundred and fifty-eight thousand, five hundred and seventy-seven naira, fifty kobo) being revenue collected from Tenders Board, Auction sales and other sources of Government revenue from January to December 2014 was paid to a Bank on 13th January, 2015. As at the time of writing this report, no evidence was produced to show that the money paid to the Bank was transferred to government Treasury.

(b) A contract sum of ₦12,000,000.00 (Twelve million naira) was paid in favour of a company on a payment voucher dated 23rd September, 2014 and ₦10,000,000.00 (Ten million naira) in favour of another company via a payment voucher dated 23rd September, 2014, for the purpose of Evaluation of Investigation cases. Details of the cases were not disclosed to confirm the authenticity of the transactions on demand. In view of the absence of any documentary evidence to support the claim, the total sum of ₦22,000,000.00 (Twenty-two million naira) paid should be recovered from the companies, and all recovery particulars forwarded for audit verification.

The Honourable Chief Commissioner has been informed of these matters for necessary actions through my Audit Inspection Report Ref. No.

OAugF/AIR/PCC/VOI.II/4 dated 24th August, 2015. His response is still being expected as at the time of writing this report in September, 2015.

5.09 At the Public Complaints Commission, Umuahia Branch Office, Abia State, the following observations were made:

(a) Ten (10) payment vouchers totalling ₦3,573,000.00 (Three million, five hundred and seventy-three thousand naira) paid between November 2013 and October, 2014 were Out of Pocket Expenses made on stationery, campaign visits, Hand bills and enlightenment campaign within the period under audit.

However, the following observations were made:

- (i) The purported beneficiaries contained in the composite vouchers did not sign to acknowledge receipt of the monies, contrary to extant Financial Rules.
- (ii) The materials claimed to have been bought could not be traced in any record.
- (iii) The purchased store items were not taken on Store Ledger charge hence was not accounted for.

In view of the above, it appeared as if the Commission paid for services not rendered and supplies not delivered which contravened the provisions of Financial Regulation. The total sum of ₦3,573,000.00 (Three million, five hundred and seventy-three thousand naira) should be recovered from beneficiaries, forwarding recovery particulars for verification.

(b) The periodic checks carried out on the Accounting records maintained by the Commissions showed that 3 (Three) payment vouchers for amounts totalling ₦1,848,000.00 (One million, eight hundred and forty-eight thousand naira) paid between November, 2013 and June, 2014 were payments made to an officer in respect of 2 (Two) overseas tours made to Ethiopia and Zambia respectively.

However, further investigation carried out in respect of the 2 (Two) trips revealed the following:-

- (i) The approval letter from the Hon. Chief Commissioner, Abuja was not produced for examination.
- (ii) Invitation letter inviting the officer to the Conferences were not produced for audit examination.
- (iii) The evidence of participation was not produced either.
- (iv) Again, the payments were done through Out of Pocket Expenses instead of direct payment. Demand made to see the necessary documents during audit was not honoured.

In view of the above mentioned anomalies, it is concluded that the Overseas trips made without proper authorization were not in the interest of the public.

Therefore the amount of ₦1,848,000.00 (One million, eight hundred and forty-eight thousand naira) should be recovered from the affected staff or the officer who approved the payment. The recovery particulars should be forwarded to me for verification.

All the issues have been communicated to the Chairman through my Audit Inspection Report Ref. No. OAuGF/UMU/INSP/PCC/UMU/25 dated 5th March, 2015.

OFFICE OF THE SURVEYOR-GENERAL FOR THE FEDERATION

5.10 At the Office of the Surveyor-General for the Federation, the following observations were made:

(a) Audit examination of the accounting and other records revealed that 13 (Thirteen) payment vouchers raised and paid for amounts totalling ₦81,098,748.00 (Eighty-one, ninety-eight thousand, seven hundred and forty-eight naira) for various contracts executed during the year were not supported with relevant documents such price bills of quantity, quotations, receipts etc, before payments were made to authenticate that the contracts were actually executed.

This is a contravention of extant rules and regulation. No response was made to my request dated 15th April, 2015 demanding for these documents. In the absence of the documents, I cannot accept the expenditure as legitimate charges against public funds. The total sum should be recovered and paid to Treasury, quoting relevant recovery particulars for audit verification.

(b) Amounts totalling ₦4,416,052.00 (Four million, four hundred and sixteen thousand, fifty-two naira) paid to 2 (Two) contractors between 11th and 13th September, 2014 for the supply of Automotive Gas Oil and repairs of Transformer. A scrutiny of the vouchers revealed that the contract Agreement dated 24th July, 2014 for 1,000 litres of Diesel and request for payment memo from Central Pay Office addressed to the Assistant Director (Procurement) dated 1st August, 2014 were the only document used to support payment voucher for ₦2,475,000.00 (Two million, four hundred and seventy-five thousand naira) and ₦1,237,500.00 (One million, two hundred and thirty-seven thousand, five hundred naira) both dated 11th September, 2015.

This is an indication that the contract for the supply of 5,500 litres of which ₦1,237,500.00 was paid, was not genuine as the payment voucher was not supported by authentic documents.

The Surveyor-General has been requested to recover the sum of ₦1,237,500.00 (One million, two hundred and thirty-seven thousand, five hundred naira) from the contractor and forward all recovery particulars to me for confirmation.

All the issues raised have been communicated to the Surveyor-General of the Federation through my Audit Inspection Report Ref. No. OAuGF/OSGF/AIR/14/02 dated 15th August, 2015. His response is still being awaited as at the time of writing this report in September, 2015.

FEDERAL MINISTRY OF LABOUR, EMPLOYMENT AND PRODUCTIVITY

5.11 At Federal Ministry of Labour, Employment and Productivity, the following observations were made:

(a) Personal advances totalling ₦45,773,150.00 (Forty-five million, seven hundred and seventy-three thousand, one hundred and fifty naira) granted to 42 (Forty-two) officers of the Ministry for various services were yet to be retired. This is a clear violation of Financial Regulation 1420 which states that %Advances should be retired immediately their purposes are completed+.

Other observations revealed that these advances were granted to officers who have outstanding advances against them, while some have been posted out from the Ministry, others are retired or deceased. A demand made for the retirement of these advances within 21 days through a memo dated 3rd November, 2014 was not responded to. The Permanent Secretary has been requested to recover the sum of ₦45,773,150.00 from the officers concerned and all the particulars of recovery forwarded to me for audit verification.

(b) Seventeen (17) motor vehicles of different types belonging to the Ministry were not physically seen during audit verification of Fixed Assets as they were not produced for inspection.

(c) A former Director (Mr. Paul Okwulehie) who retired on 4th December, 2013, went away with 2 (Two) vehicles belonging to the Ministry without due authorization. The vehicles are as follows:-

- (i) Prado Jeep . FG144A08 - Chassis Number 3RZ 297612, Engine Number 3RZ 296712. This Prado Jeep was a donation to the Ministry by UN Mission for HIV/AIDS Programmes in 2004.
- (ii) One Pick-up Van Mitsubishi (FG 14 Z01 . Chassis Number MMB JNK 7206F0249669, Engine Number AAE 272.

The Permanent Secretary has been asked to direct the Transport officer to make available the Ministry's 2 (Two) vehicles taken away by the former Director as soon as possible. All information and records relating to these vehicles should be forwarded to me for verification.

(d) Similarly, a Peugeot 407 with Registration Number FG 200 A08 attached to the Senior Assistant to the Honourable Minister was said to have been burnt sometimes in 2014. Audit investigations on this issue revealed that there was neither driver's nor police report, and actions taken by the Management was not made available for audit verification to authenticate that the vehicle was actually burnt.

Explanation is necessary as to the circumstances surrounding the burnt vehicle and why Police report was not produced for audit inspection.

All the observations raised here have been communicated to the Permanent Secretary through Audit Inspection Report Ref. No. OAuGF/AIR/FMLEP/SAD.VI/2014/1 dated 15th March, 2015. His response is still being expected as at the time of writing this report in September, 2015.

FEDERAL MINISTRY OF WATER RESOURCES, ABUJA

5.12 The audit examination of the accounts and other records relating to the Ministry revealed that:

(a) A payment of ~~N~~34,000,000.00 (Thirty-four million naira) was made on a payment voucher dated 20th August, 2014 to a Landlord as rent for 2 (Two) years for African Ministers' Council on Water (AMCOW) Secretariat. The rent paid covers the period from 1st July, 2014 to 30th June, 2016.

A detailed examination of this payment voucher revealed that 5% Withholding Tax of ~~N~~1,619,047.20 (One million, six hundred and nineteen thousand, forty-seven naira, twenty kobo) was made instead of 10% WHT of ~~N~~3,400,000.00 (Three million, four hundred thousand naira) which is the applicable rate for payment of rent.

The Permanent Secretary should recover the sum of ~~N~~1,780,950.38 (One million, seven hundred and eight thousand, nine hundred and fifty naira, thirty-eight kobo) being balance of WHT not paid from the Landlord, evidence of the recovery should be forwarded to me for verification.

(b) A total budget of ~~N~~34,890,000.00 (Thirty-four million, eight hundred and ninety thousand naira) was approved for the hosting of the 2014 Ministerial Platform. The amount was to be sourced through contribution by the main Ministry, River Basins and the Agencies of the Ministry as follows:

		N
(i)	Federal Ministry of Water Resources -	7,890,000.00
(ii)	12, River Basin Dev. Authorities @2,000,000-	24,000,000.00
(iii)	Nigeria Hydrological Services. Agency -	2,000,000.00

(iv)	Nig. Integrated Water Resource Mgt. Comm.-		<u>1,000,000.00</u>
	TOTAL	=	<u>N34,890,000.00</u>

The contribution of the main Ministry ~~N~~7,890,000.00 (Seven million, eight hundred and ninety thousand naira) towards the hosting of the 2014 Ministerial Platform was paid to a staff on 4 (Four) payment vouchers dated 25th August, 2014. The event was scheduled to hold on Thursday 28th of August, 2014 at the National Press Centre, Abuja.

It was however observed that the Ministry's contribution to the event totaling ~~N~~7,890,000.00 (Seven million, eight hundred and ninety thousand naira) paid to the officer on 4 (Four) payment vouchers was not accounted for as details of how this fund was applied to the hosting of the event was not made available when demanded for.

Since relevant documents on how this money was expended could not be presented for audit examination, it is doubtful if this expense was made. Therefore, the Permanent Secretary was requested to recover the sum of ~~N~~7,890,000.00 (Seven million, eight hundred and ninety thousand naira) from the officer concerned and forward recovery particulars for verification.

(c) Seven (7) Cash advances for a total of ~~N~~14,247,600.00 (Fourteen million, two hundred and forty-seven thousand, six hundred naira) were granted to 3 (Three) staff of the Ministry to enable them carry out various assignments such as Production of bidding documents, cost of conducting 2014 promotion exercise etc. A detailed examination of the Advances revealed that the amounts of advances granted were in excess of the authorized limit of ~~N~~200,000.00. This is contrary to the provision of Federal Treasury circular number TRY/A2&B2/2009/OAGF/CAD/026/v of 24th March, 2009. The advances are yet to be retired as at the time of the Audit Inspection despite repeated demands.

It is required that the advances granted should be retired and details of the retirement made should be forwarded for verification. Also, the provision of the above quoted treasury circular on limits for granting cash advances should be strictly complied with.

(d) A deposit of ~~N~~3,750,000.00 (Three million, seven hundred and fifty thousand naira) was made to a Hotel in Abuja, for accommodation and breakfast for hosting a meeting of Nigeria and Cameroon on the Consultative Mechanism for the Joint Management of Water Resources of Benue Basin. Payment of this amount was effected on payment voucher dated 7th April, 2014. It was however observed that no receipt was issued by the Hotel for the amount deposited. No bills and invoices were issued by the Hotel to enable the level of utilization of the amount deposited by the Ministry to be determined. A demand for these documents was not responded to.

It is required that evidence should be produced to enable the level of utilization of the sum deposited to be determined, otherwise the money should be recovered from the hotel, forwarding recovery particulars for examination.

(e) The contract for the construction of Nkari Dam was awarded initially to a company in 2004 at the initial contract sum of ₦677,337,410.00 (Six hundred and seventy-seven million, three hundred and thirty-seven thousand, for hundred and ten naira). The contract sum was later reviewed upwards to ₦1,660,711,276.00 (One billion, six hundred and sixty million, seven hundred and eleven thousand, two hundred and seventy-six naira). After collecting 25% mobilization fee of ₦169,334,325.50 (One hundred and sixty-nine million, three hundred and thirty-four thousand, three hundred and twenty-five naira, fifty kobo), the contractor refused to continue with the contract. It was therefore terminated and re-awarded to another company at a contract sum of ₦2,911,284,239.79 (Two billion, nine hundred and eleven million, two hundred and eighty-four thousand, two hundred and thirty-nine naira, seventy-nine kobo).

At the time of termination of this contract, the balance of mobilization fee with the former contractor stood at ₦50,800,312.50 (Fifty million, eight hundred thousand, three hundred and twelve naira, fifty kobo). While outstanding payment due to him (on interim certificate number 7) was ₦34,776,000.00 (Thirty-four million, seven hundred and seventy-six thousand naira). The first contractor was therefore required to refund a total sum of ₦16,024,312.50 (Sixteen million, twenty-four thousand, three and twelve naira, fifty kobo) to the Ministry of Water Resources. There is however no evidence that this amount was refunded.

The Permanent Secretary was requested to recover the sum of ₦16,024,312.50 (Sixteen million, twenty-four thousand, three and twelve naira, fifty kobo) from the contractor and evidence of this recovery be produced for verification.

(f) A contract for the completion of Sabke Irrigation and Drainage Project was awarded to a company in 2009 at a contract sum of ₦2,267,170,167.94 (Two billion, two hundred and sixty-seven million, one hundred and seventy thousand, one hundred and sixty-seven naira, ninety-four kobo). After the award of this contract, an additional sum of ₦64,500,000.00 (Sixty-four million, five hundred thousand naira) described as cost of approved additional work, was added to the initial contract sum bringing the total sum to ₦2,331,670,167.94 (Two billion, three hundred and thirty-one million, six hundred and seventy thousand, one hundred and sixty-seven naira, ninety-four kobo).

Details of the additional work with evidence of its approval were not furnished when demanded for. As at the time of this audit, a total sum of ₦2,295,768,637.14 (Two billion, two hundred and ninety-five million, seven hundred and sixty-eight thousand, six hundred and thirty-seven naira, fourteen kobo) was paid out of the total of ₦2,331,670,167.94 (Two billion, three hundred and thirty-one million, six hundred and seventy thousand, one hundred and sixty-seven naira, ninety-four kobo), leaving a balance of ₦35,905,530.80 (Thirty-five million, nine hundred and five thousand, five hundred and thirty naira, eighty kobo) which is less than 5% retention amount which should have been ₦116,883,508.40 (One hundred and sixteen million, eight hundred and eighty-three thousand, five hundred and eight naira, forty kobo). This contract was said to be 97% completed at the time of making last payment to the contractor of

~~₦~~6,720,000.00 (Six million, seven hundred and twenty thousand naira) on payment voucher dated 3rd April, 2014.

It is required that details of approval and nature of additional work amounting to ~~₦~~64,500,000.00 (Sixty-four million, five hundred thousand naira) should be furnished. In addition, an explanation should be given for payment of part of the 5% retention to the contractor when the project is not yet fully completed.

All the issues have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FMWR/2014/01 dated 28th March, 2015. His response is still being expected as at September, 2015 when this report was compiled.

FEDERAL MINISTRY OF AVIATION

5.13 At Ministry of Aviation, it was observed that:

(a) Advances Ledger maintained at the Ministry revealed that advances totaling ₦291,987,500.00 (Two hundred and ninety-one million, nine hundred and eighty-seven thousand, five hundred naira) were granted to various staff of the Ministry to carry out activities on behalf of the Ministry. As at the time of writing this report in September, 2015, these advances had not been retired. This practice is irregular and negates government Financial Regulation 1420 which stipulates that advances should be retired immediately their purposes are completed.

The Permanent Secretary was asked to cause the officers involved to retire these personal advances within 21 days in my Audit Inspection Report Ref. No. OAuGF/AIR/FMA/2014/02 dated 22nd June, 2015, but as at September 2015 when this report is being compiled he is yet to respond. He is now expected to recover en-bloc the various advances against the officers in accordance with Financial Regulation 1420 and furnish me with relevant recovery particulars for verification.

(b) Withholding Tax (WHT) totaling ₦3,137,769.98 (Three million, one hundred and thirty-seven thousand, seven hundred and sixty-nine naira, ninety-eight kobo) was under-deducted from various payments made on consultancy contracts fees; 5% was deducted instead of the mandatory 10% directed by Federal Inland Revenue Service.

Under-deduction of taxes implies over-payment to the contractor and loss of revenue to the Federal Government.

The Permanent Secretary has been requested to ensure that these under-deducted taxes are recovered from the contractors. Evidence of recovery should be forwarded to me for confirmation.

(c) Payments of amounts totaling ₦7,353,000.00 (Seven million, three hundred and fifty-three thousand naira) were made to 15 (fifteen) officers of the Ministry as Duty Tour Allowance, Local Running, Airport Taxi and Airfare to embark on visit to various Airports for 10 (ten) days each. Further scrutiny of the relevant attachments to the payment vouchers revealed that these officers were on grade level 07 . 10 and therefore were entitled to Duty Tour Allowance of ₦12,000.00 (Twelve thousand naira) per night, but were paid ₦16,000.00 (Sixteen thousand naira) per night, which is meant for officers on Directorate Cadre, grade level 15 . 17, the number of officers claimed and paid for were 15 (fifteen) whereas the number of officer in the memo were 14 (fourteen).

Also included in the breakdown of the expenditure was the sum of ₦1,044,000.00 (One million, forty-four thousand naira) provided for report writing, which not only appear to be irregular but also unrealistic. The whole transaction appeared suspicious as the Internal Audit Unit of the Ministry speedily gave its approval without checking for the accuracy of the transaction. This is a pointer to loose control and breakdown of internal control system in the Ministry.

In view of the above lapses, the Permanent Secretary has been asked to recover the sum of ₦7,353,000.00 (Seven million, three hundred and fifty-three naira) disbursed from the beneficiaries as the transaction is not transparent, very suspicious and not in the best interest of government.

(d) The sum of ₦218,273,841.00 (Two hundred and eighteen million, two hundred and seventy-three thousand, eight hundred and forty-one naira), relating to advances of different nature granted to some staff members of the Ministry stood unretired during the period under review. It was observed that purchase advances granted to staff are usually not retired promptly. This resulted to such huge outstanding balance at the end of the year. The situation was brought to the attention of the Authority during audit but nothing was done about it. This is an indication that the jobs were not done and the services not rendered.

It is recommended that the Permanent Secretary should ensure that the advances are deducted en-bloc from the staff salaries immediately and all recovery particulars forwarded to me for audit verification.

All the issues were communicated to the Permanent Secretary through Audit Inspection Report Ref. No. OAuGF/AIR/FMA/2014/02 dated 22nd June 2015. His is yet to respond as at when this report was compiled in September, 2015.

INDUSTRIAL ARBITRATION PANEL

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

(a) Capital expenditure payment vouchers for the months of July-December, 2014 revealed that some officers were paid estacode allowance totalling ₦72,022,643.00 (Seventy-two million, twenty-two thousand, six hundred and

forty-three naira) to attend courses, workshops, and professional programmes overseas.

Further, audit scrutiny of the payment vouchers revealed that:

- (i) Receipts to authenticate the payments of course fees totalling ₦16,186,300.00 (Sixteen million, one hundred and eighty-six thousand, three hundred naira) were not produced.
- (ii) Receipts covering fees totalling ₦1,084,900.00 (One million, eighty-four thousand, nine hundred naira) were not produced.
- (iii) Certificates of attendance were not produced.

Non-presentation of these vital documents shows that the workshop, course etc did not take place. Therefore the sum of ₦72,022,643.00 (Seventy-two million, twenty-two thousand, six hundred and forty-three naira) should be recovered from the officers concern and all recovery particulars forwarded to my Office for verification.

(b) Officers were granted Duty Tour Allowances totalling ₦5,473,850.00 (Five million, four hundred and seventy-three thousand, eight hundred and fifty naira) from Over head votes between July . September 2014 to attend courses and workshops, both locally and overseas.

Examination of the payment vouchers revealed that:

- (i) Receipts covering the course fees totalling ₦1,248,000 (One million, two hundred and forty-eight thousand naira) were not produced.
- (ii) Certificates of attendance were not produced. No explanation was made about non-availability of these vital documents when the Authority was informed of the irregularities.

In view of the above lapses, the officers who were paid are to refund the amounts totalling ₦72,022,643.00 (Seventy-two million, twenty-two thousand, six hundred and forty-three naira) and ₦5,473,850.00 (Five million, four hundred and seventy-three thousand, eight hundred and fifty naira) to government coffers, forwarding all necessary particulars to me for verification.

(c) Non remittance of a total tax deduction of ₦13,324,319.43 (Thirteen million, three hundred and twenty-four thousand, three hundred and nineteen naira, forty-three kobo), of which ₦11,807,719.43 (Eleven million, eight hundred and seven thousand, seven hundred and nineteen naira, forty-three kobo) was deducted from salaries and allowances paid to Assessors while ₦1,534,600.00 (One million, five hundred and thirty-four thousand, six hundred naira), represent WHT and VAT deducted from the contractors during the period. The total sum should be remitted to Federal Inland Revenue Service and all evidence of remittance forwarded to me for audit verification.

These issues have been brought to the notice of the Chief Registrar and his response is being awaited.

FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD

5.15 At the Federal Government Staff Housing Loan Board Abuja, it was observed that the repayment of Housing Loans granted to some Civil Servants were not being made as at when due.

A total of 85 (Eighty-five) beneficiaries from 40 (Forty) different Ministries, Departments and Agencies were granted Housing Loans between January and June 2014 for amounts totalling ₦173,413,507.63 (One hundred and seventy-three million, four hundred and thirteen thousand, five hundred and seven naira sixty-three kobo). None have made any repayment to the Board as at the time of writing this report in September 2015.

The Executive Secretary has been asked to intensify efforts to recover these loans from the affected civil servants so that other staff could also benefit from this government gesture. His response is still being awaited.

STATE HOUSE

5.16 At the State House, Abuja, the following observations were made:

(a) Payments totalling ₦13,200,000.00 (Thirteen million and two hundred thousand naira) was made to a company through Memo/SHTB/2014/03/03 of 3rd June, 2014 as a rental value for a 3-Bedroom Flat with One Room Boys Quarters for two years located at Salata Royal Estate, Aminu Kano Crescent, Wuse II, Abuja in violation of Federal Ministry of Lands, Housing and Urban Development's rental valuation of same property which was put at ₦5,000,000.00 (Five million naira).

In view of the above lapses, it is required that explanation should be given as to why the recommendation of Federal Ministry of Lands, Housing and Urban Development whose valuation report indicating ₦5,000,000.00 was violated and produce the Financial Authority of the payment of ₦13,200,000.00 that was made to the company against the relevant Authority's advice i. e. Federal Ministry of Lands, Housing and Urban Development (FMLH&UD). Otherwise the sum of ₦13,200,000.00 should be recovered from the Approving Authority and evidence of recovery should be forwarded to me for verification.

(b) In another development, payments totalling ₦12,415,291.86 (Twelve million, four hundred and fifteen thousand, two hundred and ninety-one naira, eighty-six kobo) was made as advances to 18 (Eighteen) staff members of the State House in the 2014 financial year. However, up to the time of compiling this

report in September 2015 these advances are yet to be retired. This is a contravention of Section 1420 of the Financial Regulation which states that advances should be retired as soon as the purpose for which they are granted has been completed. Failure to retire within reasonable time shows that the advances were not collected for intended purpose. The Permanent Secretary has been requested to recover the total sum of ₦12,415,291.86 from the beneficiaries and pay back to Government Cooffers and evidence of recovery forwarded for audit verification.

The Permanent Secretary has been informed of the irregularities through my Inspection Report Ref: OAuGF/AIR/2014/SH/VOI.1/01 dated 16th March, 2015. His response is still being awaited as at the time of compiling this report in May, 2015.

FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY

5.17 At the Federal Ministry of Science and Technology, Abuja, it was observed that:

The sum of 103,288,691.50 (One hundred and three million, two hundred and eighty-eight thousand, six hundred and ninety-one naira fifty kobo) was diverted from the Capital vote for services for which the fund was not appropriated for in the budget for the year 2014. This amount was spent on Duty Tour Allowances, Stationeries, Electricity Bills, Security Allowances and others.

This is contrary to the Financial Regulation 417 which stipulates that expenditure classified in accordance with the estimates and votes must be applied only for the purpose for which money is provided. Furthermore, the Ministry did not exercise due economy in their spending contrary to Financial Regulation 415; which also stipulate that money must not be spent merely because it has been voted for. This misapplication of funds amount to virement from Capital Expenditure Account to Recurrent Expenditure without necessary authority.

The Permanent Secretary has been asked to explain these irregularities. His response is being awaited.

FEDERAL MINISTRY OF COMMUNICATION TECHNOLOGY

5.18 During the examination of the accounting books and records of the Federal Ministry of Communication Technology, the following observations were made:

(a) It was observed that the Ministry as part of its mandate to drive the delivery of e-governance services and improve Government's relationship management with citizens, businesses and other stakeholders, made proposals for the deployment of Government Contact Centre Technologies as well as Operating Contact Center offices in several locations nationwide.

In this regard, a government agency was invited to conduct Tender Evaluation and Vendor Selection in line with the Public Procurement process and report with a list of pre-qualified bidders to commence Technical Evaluation

It was further observed that after Technical and Financial Evaluation processes, a company emerged as the preferred bidder with the total bid price of ₦1,086,265,480.75 (One billion, eighty-six million, two hundred and sixty-five thousand naira, seventy-five kobo). It was further noted that the price was negotiated downwards to ₦679,000,000.00 (Six hundred and seventy-nine million naira) with a reduced scope of 150 Operational Contact Centre seats as against the earlier 250 seats requested, due to the Ministry's budgetary provisions for the project for 2012. The final contract cost of ₦679,000,000.00 (Six hundred and seventy-nine million naira) exclusive of taxes was recommended to Management, to be approved and awarded to the company.

However, it was surprising to discover that the Ministerial Tenders Board in the meeting held on 13th September, 2012 approved and awarded the contract to the company at a total cost of ₦697,000,000.00 (Six hundred and ninety-seven million naira) instead of ₦679,000,000.00 (Six hundred and seventy-nine million naira) recommended. The approval at this cost was conveyed to the Managing Director of the company through a letter Ref. No. FMCT/PROC/MTB/12/P.107/1/147 dated 21st September, 2012 and signed by a staff of the Ministry. This resulted in illegal contract inflation to the tune of ₦18,000,000.00 (Eighteen million naira). The Permanent Secretary has been requested to recover this amount from the contractor, forwarding the recovery particulars to me for verification.

Also, the members of the Ministerial Tenders Board that approved the inflated contract and payment of such should be reprimanded.

(b) Fourteen (14) payments for amounts totalling ₦35,735,200.00 (Thirty-five million, seven hundred and thirty-five thousand, two hundred naira) were made between February and December, 2014 to some staff of the Ministry as Personal Advance, DTA and Out of Pocket Expenses.

Examination of the payment vouchers revealed that:

- (i) Original pages of the requests made for the funds were not attached to the vouchers or made available on demand during audit.
- (ii) Pre-payment audit of all the vouchers by Internal Audit Unit through the use of Internal Audit Stamps as stipulated in Financial Regulation 1710 was not carried out.

As a result of the above irregularities, these payments cannot be said to be fairly and transparently made and were on public interest. The entire money should be recovered from the payees, forwarding recovery particulars for verification.

(c) During the audit examination of the Capital Account, Cash book and payment vouchers of the Ministry, it was observed that 5 (Five) payment vouchers for amounts totalling ₦10,167,162.02 (Ten million, one hundred and sixty-seven thousand, one hundred and sixty-two naira, two kobo) were paid between July and October, 2014 to some staff of the Ministry as estacodes and for purchases of computer consumables, as evidenced by the GIFMIS Cash Payment Mandate file but no entry was made in the Cashbook in respect of these expenses.

In view of this irregularity, the expenditure cannot be said to have been made in the interest of the public and should be recovered from the officers.

(d) Thirty-nine (39) payment vouchers for amounts totalling ₦186,861,960.56 (One hundred and eighty-six million, eight hundred and sixty-one thousand, nine hundred and sixty naira, fifty-six kobo) paid between April and December, 2014 to some officers to carry out some services were not produced for audit inspection despite repeated demands. This is a contravention of the Financial Regulation which authorize the Auditor-General for the Federation or his representative to have unlimited access to all books of accounts and records of government expenditure.

In view of this the expenditure cannot be accepted as a genuine one and should be recovered from the officers affected with all recovery particulars forwarded to me for verification.

(e) One hundred and eleven (111) Personal Advances amounting to ₦34,265,500.00 (Thirty-four million, two hundred and sixty-five thousand, five hundred naira) granted between January and December, 2014 were outstanding and yet to be retired as at the time of audit inspection. This was brought to the attention of management but without any attempt to recover them.

The Permanent Secretary has been requested to recover the advances en-bloc from the officers and all recovery particulars forwarded for verification.

In view of the above lapses, it is expected that an Assets Verification Committee should be set up to ensure proper documentation of all Assets maintained by the Ministry and address the lapses observed above.

All anomalies have been communicated to the Permanent Secretary for prompt action.

FEDERAL MINISTRY OF FINANCE

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

(a) A cash payment of ₦3,555,000.00 (Three million, five hundred and fifty-five thousand naira) was made to an officer with a payment voucher dated 27th March, 2014 to facilitate an in-house training for 79 (Seventy-nine) Directorate officers instead of the consultant that handled the training. By this breach of extant regulation the Federal Government has lost a revenue of ₦533,250.00

(Five hundred and thirty-three thousand, two hundred and fifty naira) which should have accrue to the treasury as 10% VAT and 5% WHT.

Also a scrutiny of the payment voucher revealed that:-

- (i) The list of the 79 officers was not attached to the payment voucher.
- (ii) No vital documents like; bills, receipts, evidence of attendance of course etc was produced to authenticate the expenditure made at the time of audit exercise.
- (iii) The advance of ~~N~~3,555,000.00 (Three million, five hundred and fifty-five thousand naira) has remained unaccounted for to date. All efforts towards making the officer to account for the money through my report dated 12th January, 2015 proved abortive.

In view of the above therefore, the unretired advance of ~~N~~3,555,000.00 (Three million, five hundred and fifty-five thousand naira) could not be accepted as legitimate charge against public funds because the genuineness of purpose, for which the funds were granted, are very doubtful. Therefore, the sum of ~~N~~3,555,000.00 should be recovered from the officer, forwarding recovery particulars to me for verification.

(b) Eight (8) payment vouchers valued at ~~N~~19,176,421.00 (Nineteen million, one hundred and seventy-six thousand, four hundred and twenty-one naira) made between March and September, 2014 were intentionally hidden and not presented for audit examination despite repeated demands for them. This practice violates my constitutional authority (Section 85 Sub-section 2 of 1999 Constitution of Federal Republic of Nigeria) and equally contravenes Financial Regulation 110 which gives my Office authority for free access to the books of account and documents relating to those accounts. No response was received on my demand dated 12th January, 2015 for the documents.

In the absence of the payment vouchers being produced for my examination, I could not vouch that the funds disbursed were necessarily, wholly, exclusively and reasonably made for the purpose they were intended. In view of this, the total sum of ~~N~~19,176,421.00 should be recovered from the payees, forwarding recovery particulars to my Office for verification.

(c) The sum of ~~N~~780,000.00 (Seven hundred and eighty thousand naira) was paid to a company with payment voucher dated 19th August, 2014 for the supply of Newspapers and Magazines to the Ministry in the month of July, 2014. However, supporting documents such as bills, invoice, receipts etc were not produced for audit verification despite my report dated 12th January, 2015. Hence, the genuineness of purpose of this payment is doubtful and cannot be accepted as proper and legitimate charge against public funds.

Therefore, the sum of ~~N~~780,000.00 (Seven hundred and eighty thousand naira) should be recovered from the company and recovery particulars forwarded to my Office for verification.

(d) A sum of ~~N~~873,000.00 (Eight hundred and seventy-three thousand naira) was paid as Cash Advance to some officers with a payment voucher dated of 21st August, 2014 to enable them attend a training Workshop on Manpower Budgeting in Ibadan, Oyo State of Nigeria.

It was however observed that:

- (i) The payment voucher was photocopied, not original.
- (ii) The application for the fund and approval attached were photocopied, not original.
- (iii) The advance remained unaccounted for to date. Efforts to get the fund accounted for proved abortive.

In view of this, the unretired advance could not be accepted as legitimate charge against public funds because the genuineness of purpose for which the fund was granted is very doubtful. Therefore, the sum of ~~N~~873,000.00 (Eight hundred and seventy-three thousand naira) should be recovered from the officers involved and evidence of recovery forwarded for verification.

(e) It was observed that the sum of ~~N~~46,435,574.35 (Forty-six million, four hundred and thirty-five thousand, five hundred and seventy-four naira, thirty-five kobo) was deducted as Valued Added Tax (VAT) and Withholding Tax (WHT) on Recurrent Expenditure and the sum of ~~N~~36,131,571.86 (Thirty-six million, one hundred and thirty-one thousand, five hundred and seventy-one naira, eighty-six kobo) Value Added Tax (VAT) and Withholding Tax (WHT) on Capital Expenditure between January and October, 2014. The money was said to have been paid to bank.

However, the relevant documents supporting the payments and evidence of remittance to Federal Inland Revenue Service were not produced despite demand made for them. The documents should be produced otherwise the total sum of ~~N~~82,567,146.21 (Eight-two million, five hundred and sixty-seven thousand, one hundred and forty-six naira, twenty-one kobo) should be recovered, forwarding to me recovery particulars for verification.

The Permanent Secretary has been communicated on these shortcomings, his response is still being awaited.

NATIONAL POPULATION COMMISSION

5.20 At the National population Commission, Abuja, it was observed that:-

(a)(i). Various amounts deducted as Withholding Tax and Value Added Tax for payments totalling ₦3,452,293.37 (Three million, four hundred and fifty-two thousand, two hundred and ninety-three naira, thirty-seven kobo) on Recurrent expenditure and ₦9,595,451.01 (Nine million, five hundred and ninety-five thousand, four hundred and fifty-one naira, one kobo), on Capital Expenditure from contracts awarded between January and December, 2014 were not remitted to Federal Inland Revenue Service (FIRS). This is contrary to the Financial Regulation 235 and VAT Act No: 102 of 1993 which require that %e deductions for WHT, VAT and PAYE shall be remitted to Federal Inland Revenue Services at the same time the Payee who is subject of the deduction is paid+.

The total sum of ₦13,047,744.38 (Thirteen million, forty-seven thousand, seven hundred and forty-four naira, thirty-eight kobo) should be remitted to Federal Inland Revenue Service. Evidence of remittance should be forwarded to me for verification.

(b) Payment vouchers for amounts totalling ₦2,157,378.46 (Two million, one hundred and fifty-seven thousand, three hundred and seventy-eight naira, forty-six kobo) made in September, 2014 were not presented for audit. The non-availability of these payment vouchers implies that the payments were made without the preparation of payment vouchers in contravention of Financial Regulation 601. Moreover, the December 2014 Overhead payment vouchers and Capital payment vouchers for January to December, 2014 were also not produced for audit examination despite several reminders. These expenditures can therefore not be accepted as legitimate charge against public funds.

The payment vouchers should be produced for verification, otherwise the total sum of ₦2,157,378.46 (Two million, one hundred and fifty-seven thousand, three hundred and seventy-eight naira, forty-six kobo) should be recovered and recovery particulars forwarded for verification.

(c) Between April and December, 2014, the total sum of ₦2,510,327.57 (Two million, five hundred and ten thousand, three hundred and twenty-seven naira, fifty-seven kobo) was granted as personal advances to 13 (Thirteen) staff to render various services. These advances were not retired as at the time of audit inspection in March, 2015. The non retirement of these advances implies that the funds have not been used for the intended purposes and therefore should be refunded.

The irregularities noticed were forwarded to the Chairman whose response is still being awaited.

5.21 At the National Population Commission, Owerri Imo State it was observed that:

(a) A Deputy Director at Owerri Branch Office of National Population Commission first worked at Federal Polytechnic Unwana, Abia State between 5th July, 1982 and 31st March, 1989 before he was appointed on transfer as Principal Personnel Officer, National Population Commission on 2nd April, 1991.

Investigation revealed that the date of birth in his record of service obtained from Akano Ibiam Federal Polytechnic Unwana, Abia State from where he transferred his service to the Commission is 1st June, 1950.

It was further revealed that an attempt to alter his records of service, his date of birth in a photocopied record of service in his file was altered to 21st June, 1956 while his wife's date of birth was changed from 1960 to 1972.

In view of the above findings, the date of his birth has been established to be 1st June, 1950. Therefore, it is recommended that:

- (i) He should be directed to proceed on his retirement from service with immediate effect as he has overstayed in service by (5) years. The salary and other emoluments he enjoyed over the years not entitled to should be calculated and deducted from his pensions.
- (ii) The officer should be asked to explain the alterations found in his records of service and sanctioned if found wanting.
- (iii) A Comprehensive report on the action taken on the above observations should be forwarded to my Office for verification.

All these observations have been communicated to the Chairman, National Population Commission through my Audit Inspection Report Ref. No. OAuGF/OW/NPC/VOL.II/77 dated March, 3rd, 2015 and his response is still being awaited.

FEDERAL MINISTRY OF INTERIOR

5.22 At the Federal Ministry of Interior, Abuja it was observed that:

(a) The contract for the rehabilitation of the Ministry's main building was awarded to a company in November, 2012 at the contract sum of ~~N~~94,770,043.70 (Ninety-four million, seven hundred and seventy thousand, fort-three naira, seventy kobo) to upgrade and enhance the image of the Ministry.

The contract according to records has been completed 100% but the contractor as at December, 2014 has only been paid ~~N~~55,678,390.35 leaving a balance of ~~N~~39,091,609.65 outstanding.

Although an acceptable level of due process was observed in the award of the contract, physical examination and careful analysis of priced bill of quantities revealed that the contract cost was inflated by the sum of ~~N~~37,279,000.00 (Thirty-seven million, two hundred and seventy-nine thousand naira). A summary of how the inflated amount was arrived at is stated below:-

		N
(i)	Supervision Cost (Not Necessary)	- N 2,000,000.00
(ii)	Entrance Staircase (Inflated by)	- N 1,152,000.00

(iii)	Wall Cladding Cost (Inflated by)	-	₦13,527,000.00
(iv)	Contingencies (Not Necessary)	-	₦8,000,000.00
(v)	12 Nos. Aluminum doors @ ₦500,000 each (Not installed)	-	₦12,600,000.00
	TOTAL	=	<u>₦37,279,000.00</u>

Consequent upon the above, it is obvious that the contract cost was inflated to short change the Federal Government; hence the entire cost cannot be accepted as legitimate charge on public funds. Therefore the Permanent Secretary has been requested to deduct the inflated sum of ₦37,279,000.00 from the outstanding balance of ₦39,091,605.65, leaving the sum of ₦1,812,605.65 due for payment to the contractor. All necessary records and particulars of this deduction should be forwarded to my Office for verification.

(b) The contract for the rehabilitation of the annex car park was awarded to a company in November, 2012 at a contract sum of ₦17,528,241.25 (Seventeen million, five hundred and twenty-eight thousand, two hundred and forty-one naira, twenty-five kobo) to ease the parking difficulties of staff and visitors to the Ministry. At the time of writing this report, the contract was claimed to be 100% completed and in December 2014 the contractor was paid ₦13,919,085.79 (Thirteen million, nine hundred and nineteen thousand, eighty-five naira, seventy-nine kobo), leaving an outstanding balance of ₦3,609,155.21 (Three million, six hundred and nine thousand, one hundred and fifty-five naira, twenty-one kobo).

Again, physical examination and careful analysis of priced bill of quantities vis-à-vis actual work done revealed that the contract sum was inflated by amounts totalling ₦6,955,593.10 (Six million, nine hundred and fifty-five thousand, five hundred and ninety-three naira, ten kobo).

Since the sum of ₦13,919,085.79 (Thirteen million, nine hundred and nineteen thousand, eighty-five naira, seventy-nine kobo) has already been paid to the contractor, leaving a balance of ₦3,609,155.21 (Three million, six hundred and nine thousand, one hundred and fifty-five naira, twenty-one kobo), further payment should be stopped.

The Permanent Secretary has been asked to recover the sum of ₦3,346,437.89 (Three million, three hundred and forty-six thousand, four hundred and thirty-seven naira, eighty-nine kobo) being overpayment to the contractor and pay to Federal Government treasury.

All necessary evidence of the recovery should be forwarded to my Office for further verification.

(c) A contract was awarded for the annual monitoring and evaluation consultancy service of the Ministry's project to a company in November, 2012 at the sum of ₦10,000,000.00 (Ten million naira). During audit inspection/verification on this contract the following observations were made:

The annual monitoring and evaluation of the Ministry's projects were done by the staff of the Ministry with Duty Tour Allowance paid to them. The staff were

divided into groups with a Director heading each group, each group was expected to write its report and submit to the Planning and Research Department of the Ministry and provisions were made for these reports.

It was therefore not clear why a consultant was awarded ₦10million contract and for what justifiable reason, when the assignment was done by staff. Audit examination of the payment voucher revealed that there were no record of competitive bidding, no submission of proposal and no quotation or any other procurement procedure was put in place in awarding this contract. Up till the time of writing this report in July, 2015, and after so many requests, none of the reports was submitted to me as proof that the contract was executed. This is a violation of Public Procurement Act and Section 2902 and 3104 of the Financial Regulation (2009).

The award of the contract to the consultant was not legitimate and the expense incurred was not for public interest, hence it should not be charged against public funds.

The Permanent Secretary has been requested to recover the sum of 10 million naira from the consultant, pay same into Federal treasury and forward all recovery particulars to me for audit verification.

(d) The sum of ₦25,023,000.00 (Twenty-five million, twenty-three thousand naira) was paid on a payment voucher in the name of the Honourable Minister of Interior and 70 others for the purpose of monitoring of projects of the Ministry and its Agencies on 24th of December, 2013.

Audit examination of the payment voucher revealed the following:

- (i) The payment voucher was raised without the names of the 70 (Seventy) other beneficiaries as required by the Financial Regulation.
- (ii) The total sum of ₦25,023,000.00 (Twenty-five million, twenty-three thousand naira) was arrived at by computing the travel and DTA entitlements of the stated number of staff but a document in the file titled Executive Summary shows the following.

	₦
National Assembly	- ₦6,920,200.00
Procurement of Materials	- 3,062,500.00
Ministry Monitoring Group	- <u>15,040,300.00</u>
TOTAL	- <u>₦25,023,000.00</u>

- (iii) There was no evidence of the National Assembly Monitoring the Ministry's project, and even if they did, the funds were not provided for in the Ministry's Budget.
- (iv) The procurement of items was not done as there were no records of procurement or store document to suggest that the items were procured and taken on charge.

From the foregoing, it could be concluded that the actual payment due to the 70 staff were diverted to some other unauthorized purposes. This is a gross violation of extant regulation, therefore Permanent Secretary has been requested to recover the sum of ₦25,023,000.00 (Twenty-five million, twenty-three thousand naira), pay into Federal Government treasury and forward all recovery particulars to my Office for verification.

(d) During audit examination of Overhead payment vouchers and other accounting records, it was observed that payment of advances on 8 (Eight) payment voucher totalling ₦6,153,000.00 (Six million, one hundred and fifty-three thousand naira) to some staff for purchase of working materials were made. This is against Section 2302(ii) of the Financial Regulation and other extant regulations which forbids the payment of cash advances or any special imprest above ₦200,000.00 for procurement of any item.

In addition to the above, the working materials for which the sum of ₦6,153,000.00 was paid, was not taken on charge in the stores thereby violating extant regulations which stipulates that all items/materials bought on behalf of the Federal Government to be appropriately taken on charge.

It is therefore difficult for me to accept the payments as legitimate charge against public funds. The Permanent Secretary has been requested to recovery the amounts involved and submit recovery particulars to my office for audit verification.

(e) During the audit examination of Overhead payment vouchers and other accounting records, it was observed that the Ministry is in the habit of paying refund of Out of Pocket Expenses to staff. Between August and September 2014 alone, 30 payment vouchers for amounts totaling ₦10,361,850.00 (Ten million, three hundred and sixty-one thousand, eight hundred and fifty naira) were raised and paid to staff of the Finance and Account Department as refund of Out of Pocket Expenses for working materials purchased.

Audit investigation revealed that these materials could not be seen in stores records, as they were not taken on charge by stores as stipulated by the Financial Regulation and other extant regulations. Also of concern is the volume of accounting materials purchased within such a short period of time in a Ministry with very low financial transaction.

In view of this, I found it very difficult to accept these payments as legitimate charge against public funds; hence the permanent Secretary has been requested to recover the sum of ₦10,361,850.00 (Ten million, three hundred and sixty-one thousand, eight hundred and fifty naira) from the staff involved, pay into Federal treasury and forward recovery particulars to me for audit verification.

All the issues raised above were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FMI/AIR/2014/VOL.1/02 dated 25th March, 2015. His response is still being awaited as at the time of writing this report in July, 2015.

MINISTRY OF FOREIGN AFFAIRS

5.23 At the Ministry of Foreign Affairs Abuja, the following observations were made:-

(a) The sum of ₦7,994,514.00 (Seven million, nine hundred and ninety-four thousand, five hundred and fourteen naira) was paid to a Travelling Agency on a payment voucher dated 28/2/20 for issuance of international Air-tickets to some officers to travel to various missions abroad on official assignment.

A careful scrutiny of the payment vouchers revealed that:

- (i) The list of the officers, their ranks, number of days to spend and amounts to be paid was not produced.
- (ii) Vital documents like; invoices, receipts, bills, copies of the relevant Air tickets etc, were not produced to authenticate the expenditure made.

Efforts were made through my letters dated 15th September, 2014 and 27th January, 2015 and also my Inspection report of March 6, 2015 Ref. OAuGF/AIR/MFA/VOL.1/04 demanding for the documents were not responded to up till the time of writing this report.

In view of the above anomalies therefore, payment of ₦7,994,514.00 (Seven million, nine hundred and ninety-four thousand, five hundred and fourteen naira) could not be accepted as legitimate charge against public funds because the purpose for which it was made is doubtful. As a result of this, the sum of ₦7,994,514.00 should be recovered from the officer and recovery particulars forwarded to my Office for verification.

(b) Three (3) payment vouchers dated between 4th March, 2014 and 29th April, 2014 with various amounts totalling ₦6,385,000.00 (Six million, three hundred and eighty-five thousand naira) were made in favour of three staff of the Ministry as reimbursement for procurement of computer consumables and stationeries.

It was not possible to authenticate the purchase as relevant documents like; receipts, store receipts, vouchers and Store Issue Vouchers were not made available to confirm that the items were actually purchased and taken on store charge before being put to use, despite my letter dated 6th March, 2015. The expenditure is therefore doubtful and cannot be said to have been made in the best interest of the government.

In view of my inability to confirm that the items were actually purchased, the total sum of ₦6,385,000.00 (Six million, three hundred and eighty-five thousand naira) should be recovered from all the beneficiaries and evidence of recovery forwarded to my Office for verification.

(c) Examination of the Advances Ledgers maintained at the Ministry of Foreign Affairs, Headquarters, Abuja revealed that Personal Advances totaling ~~₦~~47,979,758.00 (Forty-seven million, nine hundred and seventy-nine thousand, seven hundred and fifty-eight naira) granted to 47 (Forty-seven) members of staff of the Ministry between December, 2010 and December, 2014 were yet to be retired as at the time of writing this report in April, 2015 contrary to Financial Regulation 1405 which states that ~~Accounting~~ accounting officers are responsible for ensuring the prompt retirement of all advances by installments or otherwise. It can therefore be concluded that the reasons for granting the advances have not been met and the advances were used for what they were not meant for.

In view of this irregularity, the unretired advances totaling ~~₦~~47,979,758.00 (Forty-seven million, nine hundred and seventy-nine thousand, seven hundred and fifty-eight naira) should be recovered en-bloc from the various officers concerned and the evidence of recovery forwarded for verification.

(d) The sum of ~~₦~~94,060,469.00 (Ninety-four million, sixty thousand, four hundred and sixty-nine thousand naira) was paid to 6 (Six) Travel Agents in respect of Air tickets issued to officers going for 2014 United Nations General Assembly 2014) on British Airways in September, 2014.

Audit examination of the payment vouchers revealed that there was no approval of the moneys paid to each of the Travel Agents. The approval attached to the payment vouchers stated inter alia that it was ~~not~~ approved, except for item 25 relating to Travel Agents. Surprisingly, the payments to the Travel Agents, were made without due regard to this minute of the approving officer dated 12th September, 2014.

This is a flagrant violation of the Financial Regulation and worrisome that the sum of ~~₦~~94,060,469.00 (Ninety-four million, sixty thousand, four hundred and sixty-nine thousand naira) could be paid without due approval by the Accounting officer.

In view of this irregularity, I cannot certify that these expenditures were made in the interest of the public. The Permanent Secretary has been requested to recover from the Travel Agents the sum of ~~₦~~94,060,469.00 (Ninety-four million, sixty thousand, four hundred and sixty-nine naira) forwarding the recovery particulars for verification.

(b) Seven (7) payment vouchers for amounts totalling ~~₦~~6,200,747.20 (Six million, two hundred thousand, seven hundred and forty-seven naira, twenty kobo) were paid to 7 (Seven) officers of the Ministry to attend various meetings overseas and as first 28 days in lieu of hotel accommodation in respect of their redeployment.

Examination of the payment vouchers revealed that letters of invitation to attend the various meetings and letters of redeployment of the officers were also not attached. The letters of invitation and redeployment letters suppose to be the bases upon which approvals were given and money released. No response was given to my request for the documents dated 9th March, 2014.

This is a violation of Financial Regulation 603 which states that %All vouchers shall contain full particulars of each service as to enable them to be checked without reference to any other documents and invariably be supported by relevant documents such as bills, invoices etc+. In the absence of these documents, I cannot certify that the expenditure was a legitimate charge against public fund. The total sum should be recovered, forwarding recovery particulars for verification.

All the anomalies have been communicated to the Permanent Secretary whose action is being awaited.

OVERSEAS MISSIONS

NIGERIAN EMBASSY, BERLIN, GERMANY

5.24 At the Nigerian Embassy, Berlin, Germany, the sum of " 116,402.16 was realized as Internally Generated Revenue between January 2011 and December, 2012. Instead of transferring the amount to the Federal Government Independent Revenue Account the Mission transferred the whole amount in three tranches to its main Euro account and subsequently expended on settlement of bills and sundry expenses. Even though the sum of " 105,000 was eventually refunded, the sum of " 11,402.16 which was transferred from the Revenue Account to the main Euro Account in November, 2011 was yet to be refunded as at the time of audit inspection in January, 2014.

Furthermore, the balance of " 100,050.98 that was in the Internally Generated Revenue Account was still being withheld by the Mission.

It should be noted that Financial Regulations require that Revenue internally generated by all 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. Therefore, the deliberate holding of Revenue beyond the 15th of the month following the month of collection is a violation of extant rules and regulation.

It should also be noted that extant rules and regulations stipulate that %an no account shall any withdrawal be made from the Revenue Account other than for the purpose of transfer to the Consolidated Revenue Fund+.

I have requested the Permanent Secretary to remit to the Federal Government Independent Revenue Account without further delay, the total sum of " 111,453.14 (~~₦~~22,745,538.78) made up of " 100,050.98 which was in the mission's Revenue Account as at the time of audit inspection in January, 2014 and " 11,402.16 which was transferred to the mission's main Euro account but yet to be refunded. I have also requested that evidences of refund of the " 11,402.16 and remittance of the total sum of " 111,453.14 (~~₦~~22,745,538.78) to the Federal Government Independent Revenue Account should be forwarded for audit verification.

The Nigerian Embassy, Berlin, Germany has 8 (Eight) members of home based staff and the Ambassador. The 8 members of home based staff were occupying 8 units of rented residential houses. The Ambassador resides in a government owned property, the Embassy occupies a government owned property in Berlin while another property at Bonn owned by Government is presently unoccupied. However, the Embassy expended the sum of ~~N~~45,160,495.30 and ~~N~~35,228,977.07 on maintenance of Office and Residential accommodation in 2012 and 2013 respectively. The expenditure of the sum of ~~N~~80,389,472.37 in 2012 and 2013 on 11 number of properties out of which 8 are rented does not portray economy. It would appear that the Embassy just expended this huge amount because the money was voted for it without putting economy into consideration.

This act contravenes Financial Regulation 415 (2003 edition) which requires that due economy must be exercised in spending public funds.

The frequency of the maintenance of these properties was alarming and therefore, it would be concluded that the expenditure of the sum of ~~N~~80,389,472.37 in 2012 and 2013, was made without due regard to economy contrary to Financial Regulation and should be frowned at.

Furthermore, the property at Boon was fast deteriorating without any attention given to it by Government. Meanwhile, the Embassy is expending massively on the payment of utility bills at that property.

I have opined that this property at Bonn be disposed off or let-out to generate revenue and save it from further deteriorating or total collapse.

(c) In 2012, the Embassy over-expended in 13 Subheads to the tune of ~~N~~246,271,939.32 and in 12 Subheads in 2013 to the tune of ~~N~~143,798,006.74. The Over expenditure on any line of expenditure contravenes Financial Regulation 313 (2009 edition) which stipulates that no expenditure on any Subhead of the Recurrent Estimates in excess of the Approved Estimates or Supplementary Estimates may be authorized by any Officer controlling a vote without the prior approval of the National Assembly.

This development amounts to virement by the mission without the approval of the National Assembly which on its own defeats the essence of Appropriation.

Furthermore, the Embassy has a chancery at Berlin which is owned by the government of Nigeria, Surprisingly, a total sum of ~~N~~31,264,762.09 was remitted to the Embassy in 2012 and 2013 for the payment of rent for Office (~~N~~16,254,395.09 and ~~N~~15,010,367.00 remitted in 2012 and 2013 respectively). Even though the Embassy did not expend on this subhead as evidenced by the 2012 and 2013 Vote Book balances, there was no evidence to show that the balance of ~~N~~31,264,762.09 was returned to chest at the close of the financial years 2012 and 2013. It was in error to appropriate funds for the payment of rent of Office when the Embassy was occupying a Government owned property. This

arbitrary appropriation to subheads that were not needed could be the reason why Missions over expend on some subheads.

I had recommended to the Permanent Secretary that the Mission should henceforth cease from this practice of wilful infringement of extant rules and regulations. I had also recommended that all Missions should be actively involved in the budgeting process. This will give them the opportunity to make estimates based on their needs.

THE NIGERIAN EMBASSY, THE HAGUE, NETHERLANDS

5.25 At the Nigerian embassy, The Hague, Netherlands, the sum of " 66,730.00 was expended on the renovation of 6 Government properties. Furthermore, another sum of " 226,393.345 was paid to two different contractors for the construction and repairs of the roof of the Chancery.

I cannot comprehend how 2 (Two) contractors can be engaged to repair the roof of one building. This definitely amounts to contract splitting which contravenes the Public Procurement Act.

Furthermore, all the payment vouchers did not have any supporting document such as:

- (i) Priced Bills of Quantities (BOQ)
- (ii) The list of the 6 properties that were renovated
- (iii) The engagement letters to the contractors for the renovation
- (iv) Contract Agreement
- (v) Invoices from the contractors
- (vi) Request for payment from the contractors
- (vii) Certificates of completion.

Extant Regulations stipulate that all payment vouchers shall contain full particulars of each service such as dates, numbers, quantities and rates so as to enable them to be checked without reference to any other documents. Without these supporting documents, it has become difficult for me to verify the genuineness of the expenditure, therefore, the sums of " 66,730.00 and " 226,393.34 totalling " 293,123.34 (~~₦~~59,821,089.76) should be recovered and returned to chest.

I have therefore, requested the Permanent Secretary to recover the total sum of " 293,123.34 (~~₦~~59,821,089.76) and return to chest with evidences forwarded for audit verification.

(b) The sum of " 28,670.00 (~~₦~~6,232,608.70) was paid to a Consultant as part payment for consultancy services for the provision of Priced Bills of Quantities to the Embassy. However, the voucher did not have documents to support the payment. The Priced Bill of Quantities which was awarded at a total consultancy fee of " 45,000.00 (~~₦~~9,183,673.47) could not be produced for verification.

Similarly, another payment of the sum of " 14,000.00 (~~₦~~2,978,723.40) made to another consultant being payment for various consultancy services to the Embassy had no supporting documents. The Mission claimed that these

were bills that have been outstanding for many years, yet the Mission did not find it expedient to attach the supporting documents.

In view of the above, the payment of the total sum of "42,670.00 (N8,708,163.27) can not be accepted as a legitimate and proper charge against public funds and should be refunded.

I have requested the Permanent Secretary to recover the sum of "42,670.00 (N8,708,163.27) and refund to chest with evidences forwarded for audit verification.

(c) The Nigerian Embassy, The Hague, Netherlands, over-expended in 18 subheads in 2012 to the tune of N145,464,385.19 and in 20 subheads in 2013 to the tune of N90,193,784.24.

The over-expenditure on any line of expenditure contravenes Financial Regulation 313 (2009 edition) which stipulates that no expenditure on any subhead of the recurrent Estimates in excess of the Approved Estimates or Supplementary Estimates may be authorized by any Officer controlling a vote without the prior approval of the National Assembly.

This development amounts to virement by the Mission without the approval of the National Assembly which on its own defeats the essence of Appropriation.

I had recommended to the Permanent Secretary that the Mission should henceforth cease from this practice of wilful infringement of extant rules and regulations.

I had also recommended that all Missions should be actively involved in the budgeting process. This will give them the opportunity to make estimates based on their needs.

His response is being awaited.

THE NIGERIAN HIGH COMMISSION, KINGSTON, JAMAICA

5.26 At the Embassy of Nigeria, Kingston, Jamaica, the Mission over-expended in 20 sub-heads in 2014 to the tune of N76,473,581.72 contrary to Financial Regulation 313 (2009 edition) which stipulates that no expenditure on any sub-head of the Recurrent Estimates or Supplementary Estimates may be authorized by any officer controlling a vote without the prior approval of the National Assembly. This development amounts to virement by the mission without the approval of the National Assembly, a development that brings to naught the essence of appropriation.

This infraction of extant regulations has been communicated to the Permanent Secretary and his response is being awaited.

EMBASSY OF NIGERIA, WASHINGTON DC., U.S.A.

5.27 At the Embassy of Nigeria, Washington DC., U.S.A., the sum of USD3,705,428.19 (~~₦578,973,154.69~~) was realized as Internally Generated Revenue between April, 2012 and March, 2015 but instead of remitting this amount to the Federal Government Independent Revenue Account, the Embassy expended the whole amount on sundry expenses on the pretext that the Mission carries out consular services to Nigerians that are residing in distant states of the United States.

The practice of withholding revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of USD3,705,428.19 (~~₦578,973,154.69~~) to the Federal Government Independent Revenue Account without further delay and evidence of remittance forwarded for verification. His response is being awaited.

(b) Three (3) payment vouchers of various amounts totalling USD22,680.00 were raised and paid to 3 officers of the mission as allowances for self-driven official cars in-lieu of full time drivers at a monthly rate of USD1,080.00. The Mission could not provide any extant rule or regulation to support these payments. I therefore cannot accept the payments of the amount of USD22,680.00 (~~₦3,543,750.00~~) made to the 3 Officers as a proper and legitimate charge on public funds.

I have requested the Permanent Secretary to recover the sum of USD22,680.00 (~~₦3,543,750.00~~) from the 3 Officers and remit to Treasury with evidences forwarded for audit verification.

His response is being awaited.

THE NIGERIAN CONSULATE-GENERAL, NEW YORK

5.28 At the Nigerian Consulate-General, New York, an account termed ~~Administrative Charges~~ was opened and in this account, extra charges for sundry services rendered to the public on.

- (i) Visa processing
- (ii) Passport processing
- (iii) Emergency travel certificate
- (iv) Death certificates, etc, were lodged.

Between April, 2012 and March, 2015, the Consulate-General realized the sum of USD117,401.00 (~~₦18,061,692.31~~) from the extra charges. However, as at the time of audit inspection in July, 2015, the Embassy had remitted only the sum of USD64,787.00 to the Federal Government Independent Revenue Account. The balance of USD52,614.00 had been expended by the Embassy on sundry expenses.

The practice of withholding revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent secretary to remit the sum of USD52,614.00 (₦8,094,461.54) to the Federal Government Independent revenue Account without further delay. Evidence of remittance should be forwarded for verification. His response is being awaited.

THE NIGERIAN PERMANENT MISSION TO THE UNITED NATIONS, NEW YORK, USA

5.29 The sum of \$648,000.00 (₦99,692,307.69) was paid to 20 Home based officers on the 30th August, 2013 being education supplement for 2013 academic session. The payment was made directly to officers at \$32,400.00 per officer irrespective of whether an officer had children in school or not. In 2014, the Mission expended the sum of \$427,781.25 (₦65,812,500.00) on the payment of foreign Service fees.

It should be noted that Foreign Service Regulation on children's education supplement requires that education supplement should be paid directly to the schools where the children are registered and not to Officers.

Even though the Mission erroneously claimed that the officers were entitled to the payment, they could not produce any extant rule to support their claim.

In view of the above and the provision of extant rules and regulation, the expenditure of the sum of ₦99,692,307.69 in 2013 and ₦65,812,500.00 in 2014 totalling ₦165,504,807.69 cannot be accepted as a legitimate charge on public funds.

I had requested the Permanent Secretary to recover the sum of USD1,075,781.25 (₦165,504,807.69) from the officers and remit same to chest with evidences of recovery and remittance forwarded for audit verification.

(b) The Mission over-expended in 38 Subheads in 2013 to the tune of ₦1,005,626,829.25 and in 25 Subheads in 2014 to the tune of ₦784,198,733.94 from their Internally Generated Revenue.

The over-expenditure on any line of expenditure contravenes Financial Regulation 313 (2009 edition) which stipulates that no expenditure on any Subhead of the Recurrent Estimates in excess of the Approved Estimate or Supplementary Estimates may be authorized by any officer controlling a vote without the approval of the National Assembly.

This development amounts to virement by the Mission without the approval of the National Assembly which on its own defeats the essence of Appropriation. It is hereby recommended that the Mission should henceforth cease from this practice of wilful infringement of extant rules and regulations.

I requested the Permanent Secretary to ensure that all Missions were actively involved in the budgeting process. This will give them the opportunity to make estimates based on their needs.

(c) The Nigerian Permanent Mission to the United Nations, New York is housed at the Nigerian House which is situated at No. 828, Second Avenue, New York, USA. This building is a 22 storey building and it also houses the Nigerian Consulate-General, The National Boundary Commission of Nigeria and the National Intelligence Agency (NIA).

The property, which is strategically located, just few blocks to United Nations Headquarters, is grossly under-utilized. Meanwhile, the Mission expends heavily on the payment of utility bills and maintenance. In 2013, the Mission expended the sum of ₦221,087,818.75. Despite this, the property is fast deteriorating.

Considering the fact that the property is strategically located, it is fast deteriorating and under-utilized, I requested the Permanent Secretary to consider the following recommendations:

- (i) That the property should, as a matter of urgency, be comprehensively rehabilitated before it becomes an eye sore. This will constitute an embarrassment to the Federal Republic of Nigeria if ignored.
- (ii) That after rehabilitation, the un-utilized space could be put up for rent. This will keep the property in good shape and also generate revenue to the Federal Government especially now that the sources of government revenue are fast dwindling.

The comments or actions of the Permanent Secretary are being awaited.

**EMBASSY OF NIGERIA, DEMOCRATIC REPUBLIC OF CONGO,
KINSHASA**

5.30 At the Embassy of Nigeria, DRC, Kinshasa, the sums of USD148,351 and 165,243.000fc were realized as Internally Generated Revenue between July, 2013 and November, 2014. Instead of remitting these amounts to the Federal Government Independent Revenue Account, the Mission remitted only USD14,400 and 117,730,505fc. The balance of USD133,951 and 47,512,495fc were still in the custody of the Mission.

This is contrary to Financial Regulation which requires that Revenue Internally generated by 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.

I have requested the Permanent Secretary to remit the sum of USD133,951 and 47,512,495fc to the Federal Government Independent Revenue Account without further delay. His response is being awaited.

EMBASSY OF NIGERIA, COTE D'VOIRE, ABIDJAN

5.31 At the Embassy of Nigeria Cote D'voire, Abidjan, the sum 96,737,300.00CFA was realized as Internally Generated Revenue between 2010 and 2012 but instead of remitting the amount to the Federal Government Independent Revenue Account, the Embassy remitted only the sum of 74,671,596 CFA, leaving a balance of 22,065,704 CFA un-remitted.

The practice of holding unto Revenue by missions is becoming rampant and should be discouraged. It should be noted that this contravenes Financial Regulation which requires that Revenue Internally generated by 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.

I have requested the Permanent Secretary to remit the sum of 22,065,704CFA to the Federal Government Independent Revenue Account. His response is being awaited.

(b) In 2011, the mission over expended in 16 subheads to the tune of ₦91,727,341.52 and in 19 subheads to the tune of ₦101,266,032.85 in 2012 totalling ₦192,993,374.37.

Financial Regulation stipulates that the authority conveyed to officers controlling votes is limited to the amounts provided under each subhead in the approved estimates and no expenditure in excess of the approved estimates may be authorized by any officer controlling votes without the prior approval of the National Assembly.

Despite the fact that I had reported on over-expenditure on some subheads, it is worrisome that the situation is continuing unabated in most Missions.

The Permanent Secretary has been informed of this breach of extant rules and his comment is being awaited.

THE NIGERIAN EMBASSY, DAKAR

5.32 At the Nigerian Embassy, Dakar, the sum of 112,117,930 FCFA was realized as internally generated revenue between January 2010 and December, 2012. Instead of remitting this amount to the Federal Government Independent Revenue Account, the mission remitted only the sum of 30,417,881 FCFA, leaving a balance of 81,690,049FCFA.

The practice of withholding internally generated revenue is an infraction of extant regulation and should be discouraged by all means.

I have requested the Permanent Secretary to remit the balance of the sum of 81,690,049 FCFA (₦25,978,939.94) to the Federal Government Independent Revenue Account with evidence of remittance forwarded for audit verification. His response is being awaited.

(b) In 2010, the mission over-expended in 15 subheads to the tune of ₦40,842,504.28 and in 11 subheads to the tune of ₦27,651,780.29 in 2012.

I have repeatedly reported on the issue of over-expenditure by most Missions, but it seems to be carried on unabated. It should be noted that this action contravenes extant rules which stipulate that the authority conveyed to officers controlling votes is limited to the amounts provided under each subhead

in the approved estimates and no expenditure in excess of the approved estimates may be authorized by any officer controlling votes without the prior approval of the National Assembly+.

I have informed the Permanent Secretary of this breach of extant rules and his response is being awaited.

THE NIGERIAN HIGH COMMISSION, SINGAPORE

5.33 At the Nigerian High Commission, Singapore, the sum of S\$13,904.00 was realized as internally generated revenue between January and August, 2013 but instead of remitting this amount to the Federal Government Independent Revenue account, the mission remitted only the sum of S\$10,037.60 as at 31st October, 2013, leaving a balance of S\$3,802.06 (USD3,030.25).

Extant regulations require all MDAs to remit internally generated revenue to the Consolidated Revenue Fund not later than the 15th of the month following the month of collection. Therefore, holding unto internally generated revenue for more than 2 months after collection is an infraction of the extant regulations.

I have requested the Permanent Secretary to remit the balance of S\$3,802.06 (USD3,030.25) to the Federal Government Independent Revenue Account with evidence forwarded for verification. His response is being awaited.

NIGERIA CONSULATE, DOUALA, CAMEROON

5.34 At the Nigeria consulate, Douala, 13 Overhead sub-heads were over-expended to the tune of ₦52, 941,570.25 in 2010.

The practice where Nigeria Missions over-expend their allocation with impunity is a source of worry and should be frowned at. It should be noted that this action is a contravention of Financial Regulation which stipulates that no expenditure on any sub-head of the Recurrent estimates in excess of the provision in the approved estimates or supplementary Estimates may be authorized by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this flagrant infraction of the Financial Regulation and his response is being awaited.

(b) At the Nigeria Consulate, Douala, the sum of 60,746,855 CFA was realized as Internally Generated Revenue between January 2010 and December, 2011. However, the Nigeria Consulate was only able to remit 41,838,325CFA to the Federal Government Independent Revenue Account. The balance of 18,908,560 CFA was yet to be remitted as at January, 2012.

The balance of 18,908,560 CFA should be remitted without further delay and evidence of remittance forwarded to my Office for verification.

(c) At the Nigeria Consulate, Douala, the sum of 25,908,503 CFA was purportedly borrowed from the Internally Generated Revenue Account and

expended on sundry overhead expenses but the transaction could not be traced in the Cashbook.

Extant rules require all MDAs to on no account withdraw from revenue account except for the purpose of transferring to the Consolidated Revenue Fund (CRF). Furthermore, the Consulate at Douala could not account for the revenue withdrawn.

The Permanent Secretary has been requested to recover the sum of 25,908,503 CFA from the Officer involved and remit to the CRF with particulars forwarded to my Office for verification.

(d) In 2010, Nigeria Consulate Douala expended the sum of \$209,087.04 (~~₦~~31,207,065.75) on rent of her chancery annually excluding insurance premium.

Government in its wisdom observed that the amount expended on rent annually was colossal and cannot be economical if it continues. Government then decided that a property should be purchased to serve as Chancery building. In 2006, the sum of \$600,000 (~~₦~~96,000,000.00) was released to the Consulate to purchase a property for use as Chancery.

As at 31st December, 2011, the property had not been purchased while the balance in the account was \$26,688.77. A total of \$573,311.23 had been expended without justification.

I have asked the Permanent Secretary to explain why the property was not bought and on whose authority the appropriated amount was spent. The total amount of \$600,000 should be recovered and paid to chest and my Office furnished with the particulars of recovery.

EMBASSY OF NIGERIA, BRASILIA, BRAZIL

5.35 At the Embassy of Nigeria, Brasilia, Brazil, the sum of R\$508,482.59 was realized as internally generated revenue between October, 2011 and October, 2013. Instead of remitting this amount to the Federal Government Independent Revenue Account, the mission expended the entire amount of R\$508,482.59 (~~₦~~40,983,696.00) on running the mission.

It should be noted that extant rules stipulates that ~~on~~ no account shall any withdrawal be made from the Revenue Account other than for the purpose of transfer to the Consolidated Revenue Fund (CRF)+.

It should also be noted that Financial Regulations requires that Revenue internally generated by all MDAs shall be transferred to the Consolidated Revenue Fund on or before the 15th day of the month following the month of collection.

Therefore, the deliberate withholding of revenue beyond the 15th day of the month following the month of collection and even expending from it is a deliberate infraction of extant rules.

I requested the Permanent Secretary to recover and remit the sum of R\$508,482.59 (N40,983,696.00) to the Federal Government independent revenue account and forward the evidence of remittance for audit verification. His response is being awaited.

NIGERIAN EMBASSY, SEOUL, SOUTH KOREA

5.36 At the Nigerian Embassy, Seoul, South Korea, 24 subheads were over-expended to the tune of N89,501,149.03 in 2012, 5 subheads were over-expended to the tune of N17,307,756.75 in 2013 and 28 subheads to the tune of N47,451,866.89 in 2014.

The practice where allocations were 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 in any subhead of the Recurrent Estimates in excess of the provision in the approved estimates or supplementary estimates may be authorized by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this breach of extant rules and his comment is being awaited.

THE NIGERIAN EMBASSY, MADRID, SPAIN

5.37 At the Nigerian Embassy, Madrid, Spain, 7 payment vouchers of various amounts totalling USD44,357.55 (N8,105,428.30) were raised and paid for purchase of stationeries and furniture. Unfortunately, all the payment vouchers were raised and payment effected without necessary supporting documents to authenticate the purchase. Furthermore, purchases were not taken on ledger charge.

It has therefore, become extremely difficult for me to accept the expenditure of the sum of USD44,357.75 (N8,105,428.30) as a legitimate charge against public funds.

I have requested the Permanent Secretary to recover the sum of N8,105,428.30 and remit same to chest with evidence of remittance forwarded for verification. His response is being awaited.

(b) Seven (7) Passport booklets could not be produced for audit examination despite concerted efforts. The manner at which security documents are handled with carelessness is appalling and should be discouraged.

I have requested the Permanent Secretary to make available for audit verification the 7 (seven) booklets that could not be produced when the audit was conducted.

His response is being awaited.

EMBASSY OF NIGERIA, HAVANA, CUBA

5.38 At the Embassy of Nigeria, Havana, Cuba, the following observations were made:-

(a) The Mission maintained a staff strength of 20 local staff on its payroll as at the time of audit in April 2015, in contravention of the maximum ceiling of 15 approved by the Ministry of Foreign Affairs. This has been a drain on the resources of the Mission without any corresponding productivity to justify the excess local staff. The over-establishment of local staff at this Mission had been previously reported by my Office, requesting the Mission to cut down the local staff strength. Apparently no action has been taken in that regard hence the staff strength is still above the authorized maximum.

The attention of the Permanent Secretary has once again been drawn to this development urging him to compel the Mission to comply with the ceiling approved by the Ministry. His reaction is still being awaited.

(b) In line with the conditions of her appointment, the Ambassador enjoys a full complement of domestic staff, all of whom are on the payroll of the Mission. Surprisingly, the Ambassador has in addition been collecting full allowances for her entire entitlement of 4 domestic servants at USD4,000.00 per month. This amounts to duplication of payment as the Ambassador cannot collect the salaries of her domestic servants while they are on the payroll of the Mission.

The Permanent Secretary has been requested to recover a total amount of USD112,000.00 from the Ambassador being payment of domestic servants allowances collect by her between January 2013 and April 2015. Evidence of recovery should be forwarded to my Office for verification while further payments are to be discontinued forthwith.

(c) It was observed that 2 Air France Business Class tickets for the sum of USD10,974.00 each were wrongly procured for the Ambassador and her sister via a payment voucher dated 24th October 2013, during her home leave in 2013, contrary to her condition of appointment which provides Business Class for only the Ambassador and her spouse.

The Permanent Secretary has been requested to recover the sum of USD10,974.00 (~~₦1,799,014.39~~) being the cost of the second business class ticket purchased for the Ambassador's sister, from the Ambassador and forward evidence of recovery for my verification.

(d) The Ambassador is in the habit of travelling on her quarterly shopping (bulk purchase) trips to Miami, USA with the Residence Supervisor, a Nigerian local staff, at government expense. Although the Ambassador is entitled to the quarterly shopping trips in USA in view of the restriction in Cuba, the Residence Supervisor, a local Nigerian staff on the Mission's payroll is definitely not entitled to overseas trips at government expense. Nine such trips were noted during the period of audit between January 2013 and April 2015 and the total expenditure on the Residence Supervisor amounted to USD5,751.00.

In similar fashion, the Ambassador travelled to Washington DC, USA in December, 2014 with the Residence Supervisor at government expense. A total sum of USD2,344.80 was paid for the Residence Supervisor on this trip.

The Permanent Secretary was requested to recover the total sum of USD8,095.80 (USD5,751.00 + USD2,344.80) equivalent to ₦1,441,934.43, wrongly charged to government funds for the Residence Supervisor's overseas trips from the Ambassador and forward evidence of recovery for my verification. His response is still being awaited.

(e) A total sum of USD29,820.00 was paid to a contractor for rebuilding and repairing the security post and painting the perimeter walls of the Chancery.

Physical inspection of the structure and review of documents relating to the contract revealed the following lapses:

- (i) The security post is too small to gulp such an amount.
- (ii) No due process was exercised in the award. Adherence to due process through competitive bidding would have resulted in a considerably lower cost.
- (iii) For a Mission whose Chancery is in a sorry state of disrepair, this amount would have taken care of some visible defects in the building, if properly utilized.

I am not convinced that the sum of USD29,820.80 purportedly spent on this project was expended in the public interest and therefore it cannot be accepted as a proper and legitimate charge against public funds.

The Permanent Secretary has been informed of the situation and his reaction is being expected.

(f) A remittance from the Ministry of Foreign Affairs Headquarters, released through the Euro Account (Euro 150,812.15) of the Mission and received into the US Dollar account on 28th November 2013 in the equivalent sum of USD202,605.57 (₦33,214,027.87), was withdrawn from the accounts of the Mission on 20th December 2013 in full and never accounted for in the books of the Mission thereafter.

No payment voucher was raised to cover the amount, contrary to Financial Regulation 601 which stipulates that "under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised". The withdrawal was not recorded in the Cashbook nor was it recognized in any accounting record of the Mission. On audit inquiry, it was gathered that the money was for payment of debts owed creditors of the Mission. However, no evidence of disbursement for this purpose could be provided for audit scrutiny. A sum of USD20,000.00 out of the amount withdrawn was later paid back into the account in September 2014 without any explanation whatsoever and without any accounting entries in the books.

This matter has been reported to the Permanent Secretary who has been requested to recover the unaccounted sum of USD182,605.57 (USD202,605.57

minus USD20,000.00). That is ₦29,935,339.34, from all those involved in this bogus transaction and impose appropriate sanctions against them in line with extant rules and regulations. Evidence of recovery and disciplinary action taken should be forwarded for my verification. His response is still being awaited.

(g) The Nigerian Embassy, Havana, Cuba, expended the sum of ₦76,473,581.72 in excess of the Approved Estimates on 14 Recurrent sub-heads of expenditure during 2014 fiscal year, in contravention of Financial Regulation 313 which forbids expenditure in excess of Approved Estimates without the approval of the National Assembly

The Permanent Secretary has been requested to provide the authority for the excess expenditure and his response is being awaited.

NIGERIAN HIGH COMMISSION, KINGSTON, JAMAICA

5.39 At the Nigerian High Commission, Kingston, Jamaica, it was observed that:-

(a) The sum of ₦76,473,581.72 was expended by the High Commission in excess of the approved provision under 20 Recurrent Sub-heads of expenditure, as at December 2014. This is contrary to the Financial Regulations which stipulate that the authority conveyed to officers controlling votes by Recurrent Warrants is limited to the amounts provided under each sub-head in the Approved Estimate and no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved Estimates may be authorized by any officer controlling a vote, without the prior approval of the National Assembly, which will be sought by means of an application for virement or supplementary provisions.

The Permanent Secretary has been requested to produce the authority for the excess expenditure.

(b) In October 2010, the Federal Government provided the sum of ₦742,703,500.00 (equivalent of USD5million) to the Nigerian High Commission, Kingston, for the government and people of Haiti, as Nigeria's contribution towards rebuilding of infrastructures devastated by the unfortunate earthquake that ravaged the country in 2010.

The Mission proposed, in consultation with the Haiti Government, to use the funds for the building of a comprehensive high school in Haiti. The government of Haiti will provide the land and details of a model school complete with architectural and engineering designs and cost estimates. However, following a visit to Haiti by the High Commissioner, it was revealed that the priority of the government was a Technical School in addition to the Secondary School. Consequently, it was agreed that a Technical School be built in Kenscoff city while the Model Comprehensive Secondary School be built in Saut d'eau.

The contract for the project was awarded by the Mission on 2nd June 2014 at a fixed contract sum of USD2,333,420.00 with a completion period of 9 months, subject to 50 percent advance payment.

Available records show that the contractor mobilized to site in November 2014 having been paid the advance payment of USD1,166,710.44 on 14th August 2014. Information and site pictures made available showed that the Secondary School project was still at foundation level as at the time of audit inspection in April 2015, although it was not possible to visit the site due to logistics reasons. As at the time of audit inspection, the Bank Statement reflected a balance of USD2,757,004.70.

The following observations were also made from the records examined:

- (i) It is worrisome that an intervention activity meant to alleviate the immediate emergency needs of the Haitian people took more than 3 years before concrete action commenced towards actualizing the purpose.
- (ii) Considering the availability of funds for the project, it was expected that this project ought to have been fully executed, five years after the funds were provided.
- (iii) Though two projects were earmarked (that is, Technical School and Secondary School) only the model Secondary School is presently ongoing.
- (iv) Contract is yet to be awarded for the Technical school due to problems associated with the land for the project. The land is said to be presently occupied by squatters who need to be resettled before construction can commence. The Haiti government has promised to provide an alternative land for the project.

The Permanent Secretary has been informed of the situation, requesting him to expedite action towards the award and building of the Technical School so that the two projects may be delivered together to the Haitian people in fulfillment of the objective of the release.

MINISTRY OF PETROLEUM RESOURCES

5.40 At the Ministry of Petroleum Resources, it was observed that:-

(a) Out of the taxes totaling ~~₦~~82,827,150.50 (Eighty-two million, eight hundred and twenty-seven thousand, one hundred and fifty naira and fifty Kobo) deducted from payments made to contractors and service providers during the period under review, the sum of ~~₦~~41,173,200.00 (Forty-one million, one hundred and seventy-three thousand, two hundred naira) was for VAT and ~~₦~~41,653,950.50 (Forty-one million, six hundred and fifty-three thousand, nine hundred and fifty naira, fifty kobo) was for WHT.

However, only the sum of ₦53,459,805.68 (Fifty-three million, four hundred and fifty nine thousand, eight hundred and five naira and sixty-eight kobo) was remitted to Federal Inland Revenue Service through the Central Bank of Nigeria. The receipts for that remittance were sighted by the Audit team at the time of writing this report. However, the balance of ₦29,367,344.82 (Twenty-nine

million, three hundred and sixty-seven thousand, three hundred and forty-four naira, eighty-two kobo) was unremitted and still outstanding.

The Permanent Secretary has been requested to remit to Federal Inland Revenue Service the outstanding balance of ₦29,367,344.82 (Twenty-nine million, three hundred and sixty-seven thousand, three hundred and forty-four naira, eighty-two kobo). Evidence of remittance forwarded to me for verification.

(b) During the posting of the Ministry's payment vouchers into the Capital Cashbook for the month of December 2013, it was discovered that there were differences between amounts as per cashbook and amount reflected in 3 (Three) payment vouchers in the sum of ₦38,723,598.88 (Thirty-eight million, seven hundred and twenty-three thousand, five hundred and ninety-eight naira, eighty-eight kobo) for payments made to an officer and two contractors in December, 2013. No convincing explanation nor evidence was produced to explain the differences. Therefore, the sum of ₦38,723,598.88 (Thirty-eight million, seven hundred and twenty-three thousand, five hundred and ninety-eight naira, eighty-eight kobo) should be recovered from the payees and paid to the treasury, and all recovery particulars forwarded to me for verification.

(c) The sum of ₦2,925,000.00 (Two million, nine hundred and twenty-five thousand naira) was raised and paid to a training consultant for two weeks training program organized for the Ministry's staff in Dubai.

A scrutiny of the payment voucher revealed the following lapses:

- (i) The payment voucher was not stamped paid.
- (ii) The expenditure was wrongly charged to a Capital vote Sub-headed 105 instead of Overhead vote Sub-headed 502.
- (iii) No evidence was produced to confirm that the officers actually attended the course at Dubai.
- (iv) Acknowledgement receipt from the consultant was not produced in spite of repeated reminder letters. The last being on 5th March, 2015.

This is contrary to the provisions of Financial Regulation Sections 417, 603 and 622 which stipulates that, expenditure shall strictly be classified in accordance with the estimates, and votes must be applied only for the purpose to which the money was provided. Expenditure incorrectly charged to a vote shall be disallowed; that all vouchers will invariably be supported by relevant documents, that immediately after payment is made, the paying officer shall stamp the original voucher and all copies, all invoices, warrant and other supporting documents.

In view of these lapses, I find it difficult to accept this payment as a proper and legitimate charge on public funds as the training may not have taken place. The Permanent Secretary has been requested to recover the money, forwarding recovery particulars to me for verification.

(d) The sum of ₦4,975,000.00 (Four million, nine hundred and seventy-five thousand naira) was paid to a company on a payment voucher dated 19th May 2014 for the supply of items for the repositioning of central AC ducts to the Ministry of Petroleum Resources.

Examination of the payment voucher and the supporting documents revealed the following lapses:

- (i) The expenditure was charged to a Capital Account Sub-head 105 instead of Overhead Account Maintenance Sub-head 406.
- (ii) There was no evidence that the contract was advertised and bided for as required by the Public Procurement Act (2007).
- (iii) No contract agreement was produced.
- (iv) No invoice, Job completion certificate were attached to the payment voucher before payment as required by extant regulation.
- (v) Malfunctioning parts were not produced for sighting.
- (vi) Payment voucher was not stamped paid.

Requests for the release of the above mentioned documents for verification were not responded to. In view of these irregularities, I found it difficult to accept that these items were supplied and that the payments were proper and legitimate charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦4,975,000.00 (Four million, nine hundred and seventy-five thousand naira) from the company and forward recovery particulars to me for verification.

(e) Posting of 16 (Sixteen) payment vouchers dated between 21st and 23rd July, 2014 into the Capital cashbook of the Ministry of Petroleum Resources Abuja, revealed that the sum of ₦4,800,050.00 (Four million, eight hundred thousand and fifty naira) was unaccounted for. This was as a result of differences between net amounts shown in GIFMIS prints out and net amount as posted into the Cashbook.

These vouchers were in respect of payments made to companies and taxes claimed to have been paid to Federal Inland Revenue Services (FIRS) for VAT and WHT on services rendered to the Ministry in July, 2014. Further investigation revealed that the Federal Government has been short-changed.

The Permanent Secretary has been requested to recover the sum of ₦4,800,050.00 (Four million, eight hundred thousand and fifty naira) from these officers, pay to Federal Treasury and furnish me with payment details for Audit Verification.

(f) The sum of ₦14,116,500.00 (Fourteen million, one hundred and sixteen thousand, five hundred naira) granted as Personal advances to officers of the Ministry of Petroleum Resources, Abuja for the period of March - November 2014, for purchases and other services rendered to the Ministry were not retired. This is contrary to Financial Regulations 1420 which states that, ~~it~~ is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered and Financial Regulation 1416 also states that, ~~the~~ outstanding balance of any advance shall be recovered in full from the last payment of salary and/or gratuity of an officer who leaves the service on retirement, resignation, termination of appointment or dismissal.

It is recommended that the advances should be retired by the officers concerned immediately otherwise, the amount should be recovered en-bloc from the officers' salaries. Recovery particulars should be forwarded to me for verification.

5.41 Department Of Petroleum Resources

(g) Examination of relevant documents maintained by Department of Petroleum Resources Headquarters, Lagos revealed that amounts totaling \$743,648,242.45 (Seven hundred and forty-three million, six hundred and forty-eight thousand, two hundred and forty-two dollars, forty-five cent) were outstanding revenue due to the Federation Account from 26 Oil Companies as at 31st December, 2013.

Inquiries into the status of these companies revealed that, some of them are still in operation without any sanction impose on them. This contravenes the provisions of Financial Regulations 224 and 227 which stipulates that, ~~all~~ accounts or statements requesting for payment to the Government revenue due shall be sent out in advance and should show there on the date by which payment ought to be made, reporting of outstanding arrears at early date to designated officer for a decision as to the action necessary to enforce payment e.g. legal action and copy of return on arrears of revenue be sent to the Auditor-General for the Federation.

As a result of this:

- (i) The Director, Department of Petroleum Resources was asked to explain why the provisions of the Financial Regulations were not adhered to.
- (ii) Enforce immediate recovery of the total sum of \$743,648,242.45 from the 26 Oil Companies and furnish me with all recovery particulars for verification.

In his response dated 25th March, 2015, the Director of Department of Petroleum Resources stated that \$572,238,055.04 (Five hundred and seventy-two million, two hundred and thirty-eight thousand, fifty-five dollars four cent), i.e. 78% out of the outstanding revenue is owed by Nigerian Petroleum Development Company (NPDC) and that the Department has made frantic efforts to ensure the settlement of the debt, hopefully before the end of December 2015. He is expected to ensure that the remaining balance of \$171,410,187.41 (One hundred

and seventy-one million, four hundred and ten thousand, one hundred and eighty-seven dollars forty-one cents)

All the issues raised have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/MPR/VOL.1/4 dated 5th March, 2015. His response is still being awaited as at the time of writing this report in July, 2015.

FEDERAL MINISTRY OF POWER

5.42 At the Federal Ministry of Power, Abuja, the following observations were made:

(a) 10 (Ten) payment vouchers for various amounts totaling ₦96,674,000.00 (Ninety-six million, six hundred and seventy-four thousand naira) were paid between the months of March and June 2014 to 10 (Ten) different contractors for Media and Publication services rendered to the Ministry. All necessary supporting documents such as receipts, invoices, publications, etc., as required by the provision of Financial Regulations 603 were not attached to the vouchers. In the absence of these vital documents, which were requested for during the audit exercise through my letter dated 25/2/15 but not made available, it is difficult to accept these payments as proper and legitimate charge on public funds as the services appear not to have been rendered.

In view of this, the whole sum of ₦96,674,000.00 (Ninety-six million, six hundred and seventy-four thousand naira) should be recovered from the payees. All evidence of recovery should be forwarded to me for verification.

(b) Five per cent (5%) Withholding Tax was deducted from three payment vouchers instead of the mandatory 10% on consultancy service contracts valued at ₦418,061,690.76 (Four hundred and eighteen million, sixty-one thousand, six hundred and ninety naira, seventy-six kobo). The implication of this is that the sum of ₦19,911,509.07 was deducted as Withholding Tax instead of ₦39,815,398.85 (Thirty-nine million, eight hundred and fifteen thousand, three hundred and ninety-eight naira, eighty-five kobo) resulting in an under-deduction and under-payment of tax of ₦19,903,889.78 (i.e. ₦39,815,398.85 - ₦19,911,509.07 which is the difference between the 10% and 5% rates applied.) The Ministry should henceforth comply with the guidelines on Withholding Tax collection and recover the sum of ₦19,903,889.78 (Nineteen million, nine hundred and three thousand, eight hundred and eighty-nine naira, seventy-eight kobo) from the contractors, remit to the Federal Inland Revenue Service and forward the evidence to me for verification.

(c) From 3 (Three) payment vouchers paid between 11th February and 27th March, 2014, for sums totaling ₦35,814,650.00 (Thirty-five million, eight hundred and fourteen thousand, six hundred and fifty naira), it was observed that 10% WHT amounting to ₦3,410,919.02 (Three million, four hundred and ten

thousand, nine hundred and nineteen naira two kobo) was not deducted from payments for consultancy services and gas summit by the Ministry. This negligence in complying with the Federal Inland Revenue Services guidelines on collection of Withholding Tax has resulted in a loss of government revenue of ~~₦~~₦3,410,919.02 (Three million, four hundred and ten thousand, nine hundred and nineteen naira two kobo).

In view of the above, the sum of ~~₦~~₦3,410,919.02 (Three million, four hundred and ten thousand, nine hundred and nineteen naira two kobo) should be recovered from the consultants, remit to the Federal Inland Revenue Services and the evidence of such payment should be forwarded for verification.

(d) Personal advances totaling ~~₦~~₦87,142,580.00 (Eighty-seven million, one hundred and forty-two thousand, five hundred and eighty naira) were granted to 6 (Six) officers through 10 (Ten) payment vouchers between January . May, 2014 for various purposes such as Installation of transformer, Rehabilitating of Electricity to Local Government, and Operation Light-up Rural Nigeria etc. It is however disturbing to note that all the advances were in large sums of money ranging from ~~₦~~₦2,000,000.00 to ~~₦~~₦21,250,000.00 to a single (individual) staff. The advances were for purposes that would have been achieved through the procurement order as stipulated by the Treasury Circular A5 and B5/2001 of 7th September, 2001 which states ~~that~~ that advances shall not be used in place of procurement order and that all procurement of store and services costing ~~₦~~₦200,000.00 and above shall only be made through contract+. A letter dated 9th February, 2015 requesting for the retirement of these advances was forwarded to the Permanent Secretary. He responded immediately by instructing the Director of Finance and Accounts to ensure that the advances were retired. The latter and the Head of Advances by their responses of 5th March, 2015 claimed to have recovered the advances without providing evidence of recovery for confirmation.

Therefore, the advances totaling ~~₦~~₦87,142,580.00 (Eighty-seven million, one hundred and forty-two thousand, five hundred and eighty naira) should be recovered from the defaulters immediately and the evidence forwarded for verification.

(e) A sum of ~~₦~~₦3,000,000.00 (Three million naira) was purportedly donated to Nigeria Bar Association, Yenagoa branch for the 2nd Annual Energy and Environmental Round Table Law Conference. However, the acknowledgement by the recipient was not attached to the payment voucher number FMP/CAP/0060/2014 of 21/03/14 and also not produced despite my request for it in my letter dated 25/2/15. The acknowledgement confirming the receipt of the donation should be forwarded for audit verification, otherwise the money should be recovered from the Approving Authority and the Cashier, forwarding the recovery particulars for confirmation.

(f) There were no relevant documents supporting the payment of ~~₦~~₦4,612,000.02 (Sixty-four million, six hundred and twelve thousand naira, two kobo) and non retirement of contingency totaling ~~₦~~₦7,440,000.00 (Seven million, four hundred and forty thousand naira), being money paid for the monitoring of PHCN Installation in the 6 (Six) Geo-Political Zones vide 3 (Three) payment

vouchers dated 11/04/14. The essential documents such as list of the Installation after sales, list and names of payees were not attached to the payment vouchers and also not produced after repeated demands for them. Also, contingency expenses amounting to ₦7,440,000.00 (Seven million, four hundred and forty thousand naira) is yet to be retired. The Ministry has been requested to ensure the retirement of the moneys without response.

In view of the inability of the beneficiaries to retire the payments, the whole sums of 64,612,000.00 (Sixty-four million, six hundred and twelve thousand naira, two kobo) should be recovered from them and forward the recovery particulars for verification.

(g) The sum of ₦143,845,717.83 (One hundred and forty-three million, eight hundred and forty-five thousand, seven hundred and seventeen naira, eighty-three kobo) was purportedly paid on the 3rd of April, 2014 to some contractors as Management and Supervision fees for the Rural Electrification Project. Apart from the fact that payments were not made directly into each contractor's respective accounts as expected, no response was received from the Ministry on the request made by Auditors for the documents and evidence of work actually done, tax deductions and remittances to Federal Inland Revenue Services.

In view of the above mentioned anomaly, the Ministry should forward the list of the contractors; the account numbers and the amount paid to each of them for audit examination, otherwise the payments will not be accepted as proper charge against public funds and should be refunded.

The Accounting officer did not respond to my audit observation communicated to him on letter Ref. No. OAuGF/AIR.2014/FMP/VOL.1/10 dated 25th March, 2015. He has therefore violated Financial Regulation 3101 which demand satisfactory explanation to audit queries within a stipulated time or be sanctioned.

FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

5.43 At the Federal Ministry of Women Affairs and Social Development, Abuja, the following observations were made:-

(a) Personal Advances totaling ₦53,701,797.00 (Fifty-three million, seven hundred and one thousand, seven hundred and ninety-seven naira) granted to 37 (Thirty-seven) officers of the ministry between the month of January and December, 2014 were still outstanding as at the time of writing this report. These advances were granted contrary to the provisions of the Treasury Circular No. A2&B2/2009 of 24th March, 2009 which restrict advances granted for procurement of items and rendering of services to ₦200,000.00. It was also observed that officers were granted additional personal advances without the retirement of the previous ones in contravention of the provisions of Financial

Regulation 1405 which prohibit an officer who has outstanding advances from obtaining additional ones.

The Permanent Secretary has been requested to ensure the immediate retirement of these advances or recover the advances from the officers concerned and furnish the recovery particulars for verification.

(b) During the examination of books and records of the donor Agencies Units, it was discovered that the Unit maintained 5 (Five) Accounts with different banks namely; UNICEF . Zenith Bank Plc, UNDP . Eco Bank Plc, UNFP . Mainstream Bank Plc, DFID . Skye Bank Plc and NCTF . Zenith Bank Plc. However, further enquiry revealed that these Bank Accounts were being operated illegally without the approval of Accountant-General of the Federation as no authority was presented on demand during the audit exercise.

This is contrary to Financial Regulation 701 which stipulates that ~~no~~ official bank account should be opened unless authorized by the Accountant-General of the Federation and each of the approved account shall be maintained under an official designation+. The implication of this is that it did not enhance probity, transparency and accountability of Government financial transactions and all expenditure items from these illegal bank accounts could not be certified as legitimate charges against public funds.

In view of the above regularities, the 5 (Five) International Development Partners Banks Accounts being operated by the ministry should be discontinued and the credit balances paid into Government coffers. Evidence of payment should be forwarded to me for verification.

(c) Cash Advances of ~~N~~6,000,000.00 (Six million naira) was granted in 17th March, 2014 in favour of an officer. The money was said to have been expended on ~~Community Advocacy+~~ to sensitize and solicit support to Encourage and Enhance Girl Child Education in some States of the North where the challenges in girls education was more prevalent.

However, during audit scrutiny, the payment was discovered to have been disbursed to some officers of the ministry to carry out certain activities and assignments in the form of Duty Tour Allowance, Road and Air transportation, Local Running Expenses etc, without mentioning the identity of the final beneficiaries in the break down of expenses.

This action is against the principles of probity, transparency and accountability, and also contrary to Financial Regulation 603(i-ix) which emphasized that ~~all~~ vouchers shall contain full particulars of each service, such as dates, numbers, names, quantities, distances and rates, so as to enable them to be checked without reference to any other documents+ and Financial Regulation 3106 which emphasized strict management of public funds. Moreover, the advances were not retired up to date.

The disbursement of ₦6,000,000.00 (Six million naira) could not be accepted as legitimate charge against public funds because the expenses were made to unknown beneficiaries. Therefore, the entire amount of ₦6,000,000.00 (Six million naira) should be recovered and paid into government coffer and all recovery particulars forwarded to me for verification.

(d) Twenty-seven (27) payment vouchers for amounts totaling ₦15,679,200.00 (Fifteen million, six hundred and seventy-nine thousand, two hundred naira) were paid as cash advances in favour of different officers of the ministry between September and December, 2013. These payments were made for various visits to out stations and services in the form of Duty tour Allowances, purchase of Air-tickets, Local fare etc. without disclosing the names of the beneficiaries that received the money.

Further scrutiny of the payment vouchers disclosed the following:

- (i) The names and locations of the projects purportedly claimed to be monitored were not disclosed to determine the reasonability of these expenditure.
- (ii) The store items purchased were not taken on store ledger charge as stipulated in Financial Regulation 2402.
- (iii) The purportedly purchased store items were not certified by stock verifiers contrary to Financial Regulation 2802 which emphasized comprehensive verification of all stocks and purchases of Ministries, Departments and Agencies (MDAs) by Stock Verification Unit.

In view of the above anomalies therefore, the payment of ₦15,679,200.00 (Fifteen million, six hundred and seventy-nine thousand, two hundred naira) could not be accepted as legitimate charge against public funds because the purpose for which it was made is doubtful. The money advanced totaling ₦15,679,200.00 (Fifteen million, six hundred and seventy-nine thousand, two hundred naira) should be recovered from the officer and recovery particulars forwarded to me for verification.

The response of the Permanent Secretary, to all the issues raised above were communicated through my letter dated 27th February, 2015 and referenced OAuGF/AIR/FMWASD/2014/2 is still being awaited.

FEDERAL MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

5.44 During the examination of the accounts and other records maintained at the Federal Ministry of Lands, Housing and Urban Development, Abuja, the following irregularities were observed:

(a) A payment voucher dated 27th December, 2013 for the sum of ₦35,872,438.00 (Thirty-five million, eight hundred and seventy-two thousand, four hundred and thirty-eight naira) was paid to a member of staff to enable her

and 10 (Ten) others attend World Urban Forum 7 in Medellin Colombia from 5th . 11th April, 2014.

It was observed that the payment was made in December, 2013, while the event actually took place in April, 2014, 4 (Four) months after the payment. It appears as if the money was spent so as not to allow it to lapse and paid back to chest at the end of the year.

Furthermore, it was revealed that the officers over-stayed the number of days scheduled for the event by two days. Instead of 7 (Seven) days for the programme and 4 (Four) days travelling time to and fro %America as prescribed in the Public Service Rule 130111 that says for journeys outside Nigeria, the following travelling days shall apply:

Travelling Time:

- | | | | |
|-------|----------------------------------|---|---------------------|
| (i) | For African Countries | - | 2 days (to and fro) |
| (ii) | For European Countries | - | 2 days (to and fro) |
| (iii) | For Asia and American Countries- | | 4 days (to and fro) |

It was observed that 13 (Thirteen) days was used in the computation of the officers allowances thus resulting to over-payment of estacode of the officers by ₦2,035,500.00 (Two million, thirty-five thousand, five hundred naira).

The Permanent Secretary has been asked to ensure prompt refund of the over-payment of ₦2,035,500.00 (Two million, thirty-five thousand, five hundred naira).

(b) A payment voucher dated 22nd December, 2013 for the sum of ₦17,426,960.00 (Seventeen million, four hundred and twenty-six thousand, nine hundred and sixty naira) was paid as an advance to a staff to undertake the preparatory activities for the successful participation of Nigeria at WUF 7.

The event was funded from the URD departmental vote and disbursed in December, 2013, 4 (Four) months before the event actually took place. However, the advance has not been retired as at March, 2015, eleven months after the event. This was brought to the attention of the Authority but nothing has been done about it.

In view of this irregularity, it can be concluded that the reasons for granting the advances have not been met. The unretired advances totalling ₦17,426,960.00 (Seventeen million, Four hundred and twenty-six thousand, nine hundred and sixty naira) should be recovered en-bloc from the officer concerned and the evidence of recovery forwarded for verification.

(c) Personal advances granted to 52 (Fifty-two) staff of the Ministry between November, 2013 and October, 2014 amounting to ₦113,816,803.50 (One hundred and thirteen million, eight hundred and sixteen thousand, eight hundred and three naira, fifty kobo) for various services and have remained unaccounted for and unretired even after repeated request for their retirement as buttressed in

my Audit Report Ref. OAuGF/ABJ/FMLH&UD/AIR/VOL.II/25 sent to the Permanent Secretary.

As a result of this, he (Permanent Secretary) has been asked to ensure immediate retirement of these Advances failing which, the total sum of ₦113,816,803.50 (One hundred and thirteen million, eight hundred and sixteen thousand, eight hundred and three naira, fifty kobo) should be recovered en-bloc from the defaulting officers and all recovery particulars forwarded for verification.

(d) The sum of ₦6,132,625.00 (Six million, one hundred and thirty-two thousand, six hundred and twenty-five naira) was paid to 2 (Two) members of staff on 2 (Two) payment vouchers dated 12th August, 2014 and 4th August, 2014 for ₦5,982,625 and ₦150,000.00 respectively. The money was used by the officers for official trip to Ethiopia for Decentralization, Local and Urban Development conference in Addis Ababa, Ethiopia which was held on 17th . 21st August, 2014.

A careful scrutiny of the payment voucher revealed that:

- (i) No invitation letter received from the organizers by participates of the programme was attached on the vouchers.
- (ii) There was no letter of approval for this journey from the President, Minister or Permanent Secretary.
- (iii) No certificate of attendance or any other document to confirm that the journeys actually took place. No response was received when these documents were demanded for through my letter dated 31st March, 2015.

Based on the above irregularities, it has been concluded that the journeys were not made and the sum of ₦6,132,625.00 (Six million, one hundred and thirty-two thousand, Six hundred and twenty-five naira) cannot be accepted as legitimate charge against public funds and therefore should be recovered from the various beneficiaries. Evidence of recovery should be forwarded to me for confirmation.

(e) At Federal Ministry of Lands, Housing and Urban Development, Ilorin Branch Office, Kwara State, it was observed during the audit of Revenue accruing that the officers no longer pay revenue generated to Federal Pay Office, Ilorin, following a letter from the Headquarters Ref. No. DFA/FMLH&D/FDA/TEV/CI dated 22nd March 2012. The Ministry now pay its revenue to the Headquarters designated account with Access Bank. However, investigation revealed that the total sum of ₦1,253,772.26 (One million, two hundred and fifty-three thousand, seven hundred and seventy-two naira, twenty-six kobo) collected by the Ministry's office in Ilorin from January to December, 2014 and paid into the Ministry's designated account has not been acknowledged by the Headquarters as at the time of writing this report in March, 2015.

This act contravenes the provision of Financial Regulation 210 which states that the revenue collector will obtain an official receipt for all moneys paid in by him and will paste this receipt in his cash book.

Since the Federal Ministry of Lands, Housing and Urban Development, Abuja has assumed the role of a Sub-Accounting officer (Financial Regulation 206(i)). It should therefore acknowledge the receipt of ₦1,253,772.26 (One million, two hundred and fifty-three thousand, seven hundred and seventy-two naira, twenty-six kobo) by issuing Treasury Receipt Book 6 to Federal Ministry of Lands, Housing and Urban Development, Ilorin as evidence that the money was received.

All the issues have been communicated to the Permanent Secretary through my Audit Inspection Report. His response is still being expected.

FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENTAL AFFAIRS

5.45 During the examination of the accounting books and other records maintained at the Federal Ministry of Special Duties and Inter-Governmental Affairs, Abuja, the following observations were made:

(a) Three (3) advances for amounts totaling ₦24,526,000.00 (Twenty-four million, five hundred and twenty-six thousand naira) granted to some staff in 2014 are yet to be retired contrary to the Financial Regulation 1405 which states that advances should be retired within the shortest period of time otherwise, such expenses would not be regarded to have been carried out in the public interest.

The Permanent Secretary has been requested to recover en-bloc the sum of ₦24,526,000.00 (Twenty-four million, five hundred and twenty-six thousand naira) with surcharge from the 3 (three) staff in accordance with the Financial Regulations mentioned above and furnish me with relevant recovery particulars for audit verification.

FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

5.46 During the audit examination of Accounting books and records maintained by Ministry of Industry, Trade and Investment for the year 2014, the following observations were made:

(a) Examination of the vote book in respect of Investment Facilitation Services sub-head revealed that the sum of ₦20,000,000.00 (Twenty million naira) was appropriated for the 2014 in respect of the sub-head, while the amount actually

allocated into the Vote book by the Ministry as the amount authorized for expenditure was ₦25,500,000.00 (Twenty-five million, five hundred thousand naira). This shows an over-funding of the subhead to the tune of ₦5,500,000.00 (Five million, five hundred thousand naira).

Furthermore, out of the ₦25,500,000.00 (Twenty-five million, five hundred thousand naira), the sum of ₦23,015,284.53 (Twenty-three million, fifteen thousand, two hundred and eighty-four naira, fifty-three kobo) was expended, leaving a balance of ₦2,484,715.47 (Two million, four hundred and eighty-four thousand, seven hundred and fifteen naira, forty-seven kobo) on the Vote. This is contrary to Financial Regulation 301 which state that %Any officer controlling a vote, or part thereof, who incurs expenditure without such authority does so on his sole responsibility and will consequently be held peculiarly responsible for his action+.

In view of this, the Permanent Secretary has been requested to explain why:

- (i) The vote in question was over-funded to the tune of ₦5,500,000.00 (Five million, five hundred thousand naira) over the appropriated sum of ₦20,000,000.00 (Twenty million naira).
- (ii) The sources of over-funding and the Authority from the National Assembly for virement, should be produced.

He is to furnish me with the necessary documents supporting the above transaction, otherwise recover the sum of ₦3,015,284.53 (Three million, fifteen thousand, two hundred and eighty-four naira, fifty-three kobo), pay to chest and forward all recovery particulars to me for verification.

(c) The Ministry from the records made available allocated and expended ₦150,000.00 (One hundred and fifty thousand naira) and ₦126,000.00 (One hundred and twenty-six thousand naira) every month for the fuelling of project vehicles and payment of security allowances respectively in the Office of the Honourable Minister of State.

It was however discovered that:

- (i) Between 30th April, 2014 to 2nd May, 2014, the Ministry paid an officer the sum of ₦2,382,000.00 (Two million, three hundred and eighty-two thousand naira) for fuelling the Project Vehicle and Security allowances. The receipts enclosed for the retirement of the fuelling of vehicles were not dated and were written by one person.
- (ii) All the payments for the security personnel violated e-payment policy. The monies were paid directly to the officer and no evidence was made available to substantiate that the allowances were received by the beneficiaries.

In view of the above lapses, it is doubtful to accept that the expenditure was made in the best interest of Government. It is recommended that evidence should be produced to confirm that the money were received by the beneficiaries otherwise, the officer should be made to refund the amount, forwarding recovery particulars for verification.

(d) The Ministry on a payment voucher dated 15th July, 2014 paid the sum of ~~N~~3,470,000.00 (Three million, four hundred and seventy thousand naira) to a staff as sitting allowances for a sub-committee of the Ministry, quoting circular Ref. No. SWC/S/04/S.310/105 dated 10th June, 2010 to backup this payment. On a close look at the quoted circular, it was discovered that the circular categorically stated that the allowances are for part-time members of government committees, board of statutory corporation and government owned companies. Therefore, the sub-committee set up by Permanent Secretary was not entitle to any sitting allowance.

In view of this fact, it is recommended that the sum of ~~N~~3,470,000.00 (Three million, four hundred and seventy thousand naira) paid to the Sub-committee members based on the circular should be recovered.

All the issues stated above were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/ABJ/FMITI/VOL.III/25 dated 23rd April, 2015. The response is still being expected as at the time of writing this report in August, 2015.

FEDERAL MINISTRY OF TOURISM, CULTURE AND NATIONAL ORIENTATION

5.47 At Federal Ministry of Tourism, Culture and National Orientation, Abuja, it was observed that:

(a) Three (3) payment vouchers with amounts totaling ~~N~~11,210,000.00 (Eleven million, two hundred and ten thousand naira), paid between 8th October, 2014 and 10th October, 2014 in favour of a Director to enable members of the House Committee on Tourism, Culture and National Orientation and some top officials of the Ministry to inspect some on-going projects of the Ministry in Calabar, Kano, Sokoto and Edo states, the following irregularities were observed:

- (i) The Ministry did not embark on new Cultural Industry projects in 2014 since the existing ones were completed, commissioned and handed-over to States Art Council in 2012 and 2013 respectively.
- (ii) The sum of ~~N~~9,990,000.00 (Nine million, nine hundred and ninety thousand naira) approved by the Permanent Secretary was beyond her approval limit of ~~N~~5 million.
- (iii) The names of the beneficiaries were not mentioned.

- (iv) The type, sites and location of the projects were not stated.
- (v) No reports or pictures of the projects were attached.
- (vi) Nothing to show that the journey took place, as there were no flight tickets, receipts or any other evidence to authenticate the payment was attached to the payment voucher.

The above irregularities were brought to the attention of the authority but nothing was done.

In view of the above findings, I find it difficult to accept this expenditure as a proper charge against Government fund.

Therefore, the Permanent Secretary should be held accountable for the money; he is requested to recover the total sum of ₦11,210,000.00 (Eleven million, two hundred and ten thousand naira), pay back to chest with evidence of payment forwarded to me for verification.

(b) Similarly, examination of a payment voucher dated 12th November, 2014 revealed that the sum of ₦6,000,000.00 (Six million naira) was paid to a company as one year outstanding rent for Abuja Carnival Secretariat. Audit scrutiny of the payment voucher revealed the following irregularities:

- (i) No copy of the Terms of Agreement on the rent of the Carnival Secretariat, as quoted by the company, was attached to the payment voucher or produced on request.
- (ii) As earlier advised, the sum of ₦6,000,000.00 (Six million naira) yearly carnival rent for these premises is on the high side. The Ministry should endeavor to build its own edifice for carnival secretariat to save cost.
- (iii) No receipts were attached as evidence of payment.
- (iv) The amount allocated for Office rent (a Recurrent charge) for 2014 was ₦6,000,100.83 (Six million, one hundred thousand naira, eighty-three kobo), out of which ₦6,000,000.00 (Six million naira) was vired for the payment of the Carnival Secretariat (a Capital item) for year 2013 rent which expired on 1st September, 2013 without any authority from the Minister of Finance contrary to the existing rules.

Hence, the genuineness of these payments is doubtful. On account of this, the total sum should be paid back to Government chest, forwarding receipt particulars for verification.

(c) During the examination of payment vouchers, it was observed that amounts totalling ₦2,965,100.00 (Two million, nine hundred and sixty-five thousand, one hundred naira) was paid through a payment voucher to a company for the maintenance, repairs and upgrading of equipment in the Ministry. It was observed that the memo for the payment was raised by an Assistant Chief Tourism officer on 2nd June, 2014. However, approval for

payment was given by the Director, while the Director, Finance and Accounts only made reference to the Permanent Secretary's approval for the cost of the job to be done.

It was further noticed that:

- (i) There was no Permanent Secretary's approval for the payment suggesting that the Permanent Secretary was not aware of the payment; and that the money approved was not used for the purpose it was meant.
- (ii) The memo was raised by an Assistant Chief Tourism Officer who belongs to neither ICT/Computer Unit nor Maintenance Unit.
- (iii) The nature of maintenance or repairs carried out was not stated. How the Ministry will execute the advice and recommendations given by the Consultant, which accounted for the money, was not attached.
- (iv) Investigations and a visit to the Computer/ICT units where the repairs, maintenance or any upgrading ought to have been carried out had no sign of any work done.
- (v) Necessary supporting documents like receipts, invoice, certificate of job completion were not produced on request to substantiate the work done.

It is doubtful if the money was spent for the intended purpose. The Permanent Secretary has been requested to recover the sum of ₦2,965,100.00 (Two million, nine hundred and sixty-five thousand, one hundred naira) from the payee and forward all recovery particulars to me for verification.

(d) Similarly, another payment of ₦3,164,915.35 (Three million, one hundred and sixty-four thousand, nine hundred and fifteen naira, thirty-five kobo) was made through a payment voucher dated 21st October, 2014 to a company on ICT Infrastructure of the Ministry.

The memo for payment was raised by an officer in the ministry on 10th October, 2014 and was approved by the Permanent Secretary on the 13th October, 2014.

Audit findings through a proposal submitted revealed that the consultant had classified the Ministry's Personnel into 4 (four) categories as follows:

- (i) 25% were ICT Personnel and were highly proficient in the use and handling of computers.
- (ii) 41% of the remaining staff were very weak in the knowledge of ICT. The training was phased into 3 (three) categories, that is:

The Executive Briefing
The Technical users, and
The General users' training

The consultant also recommended the categories of training suitable for each group that is expected to boost their confidence in computer usage and improve their productivity. However, it was discovered that there was no visible outcome of such recommendation, as there was no evidence of conducting such training either within or outside the country produced during audit.

Also, physical investigation of the Computer/ICT room and its environment did not show it to be a conducive one for any ICT operation.

Further investigation also revealed that:

- (i) No receipts were issued by the consulting firm to authenticate the payment.
- (ii) From payment voucher examined, it was observed that 10% WHT and 5% VAT on contract sum of ~~₦3,164,915.35~~ (Three million, one hundred and sixty-four thousand, nine hundred and fifteen naira, thirty-five kobo), totaling ~~₦475,160.58~~ (Four hundred and seventy-five thousand naira, fifty-eight kobo) which would have accrued as revenue to the Federal Government was not deducted and paid to Federal Inland Revenue Service.

The Permanent Secretary has been requested to recover the sum of ~~₦6,130,015.35~~ (Six million, one hundred and thirty thousand, fifteen naira, thirty-five kobo) i.e. ~~₦2,965,100.00~~ and ~~₦3,164,915.35~~ from the companies as there was no proof that the jobs paid for were done. All recovery particulars should be forwarded to me for verification.

(d) Eighteen (18) payment vouchers for amounts totaling ~~₦103,566,118.00~~ (One hundred and three million, five hundred and sixty-six thousand, one hundred and eighteen naira) were hidden and not produced for audit examination despite repeated demands. It was therefore difficult to confirm the authenticity of the payments. As a result, the expenditure cannot be accepted as legitimate charges against public funds and should be recovered from the payees, forwarding recovery particulars for verification.

All the anomalies have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/MIN/AIR/FMTC/VOL.I/13 dated 4th April, 2015. His response is still being expected as at the time of writing this report in September, 2015.

CODE OF CONDUCT BUREAU HEADQUARTERS

5.48 During the audit of the accounting records maintained by Code of Conduct Bureau, for 2014 financial year, the following observations were made:

(a) During the audit examination of payment vouchers for the period under review, it was observed from the Capital and Recurrent expenditure that 8 (Eight) payment vouchers totaling ~~₦1,251,875,72~~ (One million, two hundred and fifty-one thousand, eight hundred and seventy-five naira, seventy-two kobo) were paid

without supporting documents such as receipts, Invoice, etc. No response was received when the attention of the Authority was drawn into it. The Chairman, Code of Conduct Bureau has been requested to produce the documents for audit verification, otherwise, the sum of ₦1,251,875,72 (One million, two hundred and fifty-one thousand, eight hundred and seventy-five naira, seventy-two kobo) will not be accepted as a legitimate charge against public funds and should therefore be recovered from the officers and recovery particulars forwarded for verification.

(b) Nineteen (19) payment vouchers for amounts totalling ₦24,686,370.00 (Twenty-four million, six hundred and eighty-six thousand, three hundred and seventy naira) were intentionally hidden and not produced for audit examination despite repeated demands. I cannot therefore certify that the funds were utilized for public interest. The money should be recovered from the payees, pay to chest and forward all recovery particulars to me for verification.

The Chairman has been informed of the anomalies through my Inspection Report Ref OAuGF/AIR/CCB/Vol.1/2 dated 28/4/15. His response is still being awaited.

FEDERAL MINISTRY OF INFORMATION

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

(a) Five (5) official motor vehicles allocated to the Headquarters were not physically seen at their locations. The vehicles were said to have been taken away by the former Honorable Minister of Information without authority. This act is tantamount to an abuse of office.

Efforts to recover the vehicles through a letter dated 19/3/15 written to the former Honorable Minister did not yield any result. As a result of this, the Permanent Secretary has been asked to intensify efforts including taking legal action to recover these vehicles and send the recovery particulars to me for verification. His response is still been awaited.

(b) Examination of payment voucher dated June 2014 revealed that the sum of ₦1,550,000.00 (One million, five hundred and fifty thousand naira) was paid to the Chief Maintenance Officer as OPE incurred on direct purchase of Governors Modular spare part of the 1000KVA Cummins Generator in contradiction of the E-payment rules. Besides, this act also violated Financial Regulation 2302 (ii) which states that %an no account shall special imprest or cash advance be used in place of Local Purchase Order or job order for the procurement of stores locally+.

Moreso, the spare part replaced was nowhere to be found which equally contradict Financial Regulation 2427 which states that %unserviceable used part removed from plant and vehicles for replacement in the normal course of repair and overhaul shall be returned to a separate section of the store and a record made for submission to a board of survey. Above all the Governor modular

purchased was not taken on store charge by the store which should serve as evidence of purchase. All efforts made to get the Chief Maintenance Officer to confirm compliance with Financial Regulation 2427 proved abortive.

In view of all these anomalies, it was quite obvious that the item was not purchased. Therefore, the sum of ₦1,550,000.00 should be recovered from the officer and evidence of recovery forwarded to me for verification.

All the issues raised have been communicated to the Permanent Secretary Federal Ministry of Information through my Audit Inspection Report Ref. No. OAuGF/ABJ/FMI/VOL.III/2 dated 10th April, 2015 whose response is still being awaited.

FEDERAL MINISTRY OF HEALTH

5.50 At the Federal Ministry of Health, Abuja, the following observations were made:

(a) Various amounts deducted as Withholding Tax (WHT) totalling ₦6,960,630.39 (Six million, nine hundred and sixty thousand, six hundred and thirty naira and thirty-nine kobo) and Value Added Tax (VAT) totalling ₦2,602,936.70 (Two million, six hundred and two thousand, nine hundred and thirty-six naira, seventy kobo) on 24 (Twenty-four) contracts awarded between March and June, 2014 were not remitted to Federal Inland Revenue Service. This is contrary to the Financial Regulation 235 and VAT Act No.102 of 1993 which require that: %deductions for Withholding, VAT and PAYE shall be remitted to Federal Inland Revenue Service at the same time the Payee who is subject of the deduction is paid+.

In view of the above, the taxes deducted but not remitted amounting to ₦9,563,567.09 (Nine million, Five hundred and sixty-three thousand, five hundred and sixty-seven naira, nine kobo) should be paid to the Federal Inland Revenue Service, forwarding remittance particulars for my verification. The accounting officer's comment is still been awaited.

(b) Audit verification of payment vouchers revealed an irregular payment made through a payment voucher dated 21st October, 2014, for the sum of ₦4,950,000.00 (Four million, nine hundred and fifty thousand naira) paid to a staff as Duty Tour Allowance (DTA), Airfare, and Local running for the investigative Team of Medical personnel to ascertain the rumoured outbreak of EVD in 7 (Seven) States of Nigeria.

Examination of the payment voucher revealed the following irregularities:

- (i) The cost implication for the DTA was wrongly calculated to be ₦4,950,000.00 instead of ₦4,410,000.00. This resulted in an over-payment of ₦540,000.00 (Five hundred and forty thousand naira).
- (ii) The list of the Team members was not produced.

- (iii) No beneficiaries acknowledgment of money paid was not attached to the payment voucher.
- (iv) No vital documents like bills, receipts, etc was produced to authenticate the expenditure made.
- (v) The duration of the programme was not stated.

Also no response was made to my request to support the payment voucher and the money claimed with documents. In view of the above irregularities therefore, the expenditure of ₦4,950,000.00 (Four million, nine hundred and fifty thousand naira) could not be accepted as legitimate charges against public fund because the purpose for which it was made is doubtful.

The Permanent Secretary is requested to recover the sum of ₦4,950,000.00 from the officer and recovery particulars forwarded to me for verification.

(c) A payment voucher for ₦4,000,000.00 (Four million naira) made in favour of a company for emergency supply of 200 (Two hundred) Infra-Red thermometer for the control of Ebola Virus Disease (EVD) had no payment voucher number written on it and no supporting documents was attached to authenticate the genuineness of the transaction. Also, the voucher did not pass through the Internal Audit before payment as required by the Financial Regulation 1705.

In view of the above, the authenticity of the transaction is doubtful and the sum of ₦4,000,000.00 (Four million naira) paid should be recovered and paid back to treasury, furnishing me with the relevant recovery details.

Similarly, payment voucher for the sum of ₦49,455,000.00 (Forty-nine million, four hundred and fifty-five thousand naira) dated 26/11/14 in favour of a company for the emergency procurement and installation of 2 (Two) additional field AES100-M Diesel fired,100kg Incinerator to be installed in Lagos and Abuja had no voucher number written on it. In addition, there were no vital documents such as Store Receipt Voucher, Invoice, Quotations etc attached to it or produced when demanded to authenticate the genuineness of the transaction. No response was received on my letter dated 10/4/15 demanding for evidence to be produced.

In view of the above anomaly, it is concluded that this contract was not done. Therefore, the total money paid to the contractor should be recovered forwarding recovery particulars for audit verification.

(d) Payment of ₦7,470,000.00 (Seven million ,four hundred and seventy thousand naira) was made in favour of a company on a payment voucher dated 10th November, 2014 for the printing and distribution of 500,000 copies of Frequently Ask Question (FAQ) in 3 (Three) Northern Zones (North-East, North West, and North Central) of Nigeria.

It was discovered that:

- (i) The payment voucher was photocopied.
- (ii) No vital supporting document like Store Receipts Voucher, Invoices, quotations, Letter of award etc was produced to authenticate the expenditure made, despite my demand for it.

In view of the above anomalies therefore, the expenditure of ₦7,470,000.00 (Seven million, four hundred and seventy thousand naira) could not be accepted as legitimate charges against public fund because the purpose for which it was made is doubtful. It is required that the sum of ₦7,470,000.00 (Seven million, four hundred and seventy thousand naira) should be recovered from the officer and recovery particulars forwarded to my office for verification.

- (e) During the audit examination of Advances ledger maintained at the ministry, it was observed that Personal Advances amounting ₦1,637,034,067.46 (One billion, six hundred and thirty-seven million, thirty-four thousand, sixty-seven naira, forty-six kobo) granted to the staff of the ministry between 2009 and 2014 for various services remained unretired up to date. All effort towards getting the various staff to account for the funds proved abortive.

In view of the above therefore ,the unremitted advances of ₦1,637,034,067.46 (One billion, six hundred and thirty-seven million, thirty-four thousand, sixty-seven naira, forty-six kobo) could not be accepted as a legitimate charges against public fund because the genuineness of purpose for which the funds were granted are very doubtful. Thus, the sum of ₦1,637,034,067.46 (One billion, six hundred and thirty-seven million, thirty-four thousand, sixty-seven naira, forty-six kobo) should be recovered from these staff, forwarding recovery particulars for verification.

- (h) During the physical inspection of Federal Medical Store, Oshodi, Lagos, it was observed that:

- (i) Drugs were haphazardly arranged in the store, instead of arranging them according to each programme. Attention should be paid to the proper arrangement.
- (ii) Most of the drugs like malaria; Narcotics, Mosquito nets, etc were left in the store undistributed even though they were almost at their expiring dates. This should be discouraged.
- (iii) The store had no functional project vehicle on ground. The Peugeot Expert and Toyota Hilux van allocated to the store were unserviceable and should be disposed off.
- (iv) Store/Warehouses housing the drugs needed to be expanded as Store/Warehouse at the Federal Medical Stores, Oshodi cannot cope with the size of drugs supplied to the store.

The Permanent Secretary failed to respond to my audit observations sent to him and has therefore violated Financial Regulation 3101 which demand satisfactory explanations to audit queries within stipulated time required or be sanctioned.

FEDERAL MINISTRY OF WORKS

5.51 At the Federal Ministry of Works, it was observed that:

(a) The contract for the construction of Eleme Junction Flyover and dualization of access roads in Rivers State, Contract Number 5788 was awarded to a company at a contract sum of ₦7,244,936,725.06 (Seven billion, two hundred and forty-four million, nine hundred and thirty-six thousand, seven hundred and twenty-five naira, six kobo), via letter of award dated 7th March, 2006 with reference number WR 14344/VOL.1. The contractor was equally given the Engineers' Order in accordance with clause 41 of the standard conditions of contract to commence work on 21st March, 2006 and to complete same on or before 20th September, 2007 (18 months period).

Audit examination of the contract file and payment vouchers revealed the following:

- (i) On May 22nd, 2007, the company closed the project site claiming that the staff and equipment were no longer safe in the South-South Geo political zone.
- (ii) The completion of the project was thereafter assigned to another company, following all the normal due process in 2009, by the Ministry.
- (iii) Prior to the assignment of the project to the second company, a joint assessment of the site comprising the two companies, the consultant and representatives of the Ministry was carried out. As a result, an Interim Statement No. 9 (final) was submitted in which it was observed that the former company would refund an additional sum of ₦104,598,241.16 (One hundred and four million, five hundred and ninety-eight thousand, two hundred and forty-one naira, sixteen kobo) to Government (inclusive of 5% VAT). This Statement was used by the Highway Division to vet its computation of what should be refunded to government, which brought the amended figure to ₦359,760,560.95 (Three hundred and fifty-nine million, seven hundred and sixty thousand, five hundred and sixty naira, ninety-five kobo) as the total amount to be refunded by the original company to Federal Government, to enable all contractual obligations on the contract to be met.

Further scrutiny of the project file showed that ₦813,327,864.05 (Eight hundred and thirteen million, three hundred and twenty-seven thousand, eight hundred and sixty-four naira, five kobo) was paid on a payment voucher of 16th April, 2013 to the Second company, thus, putting the total amount paid on the

contract to both companies at ₦7,244,936,725.06 (Seven billion, two hundred and forty-four million, nine hundred and thirty-six thousand, seven hundred and twenty-five naira, six kobo), which is equal to the contract sum.

Therefore subsequent payment of the sum of ₦130,707,515.87 (One hundred and thirty million, seven hundred and seven thousand, five hundred and fifteen naira, eighty-seven kobo) on payment voucher no. CAP/1791/13 to the re-assigned, company amounted to an over-payment on the contract, except there is a legitimate proof that the original company had paid back the sum of ₦359,760,560.95 (Three hundred and fifty-nine million, seven hundred and sixty thousand, five hundred and sixty naira, ninety-five kobo), unamortized advance granted the company before the project was re-assigned to another company.

The project has since been substantially completed. The original contractor in one of its correspondences with the Ministry on 24th November, 2009, claimed that it has commenced the process of paying back the amount into the ministry's account held with CBN. However, evidence of the purported payment authenticated by treasury receipt was not produced when asked for.

The Permanent Secretary has been requested to obtain treasury receipt from the original contractor as evidence of refund of the sum of ₦359,760,560.95 (Three hundred and fifty-nine million, seven hundred and sixty thousand, five hundred and sixty naira, ninety-five kobo) unauthorized advance to government, otherwise recover the sum of ₦130,707,515.87 (One hundred and thirty million, seven hundred and seven thousand, five hundred and fifteen naira) from the re-assigned company and pay it to treasury. Evidence of recovery should be forwarded to me for audit verification.

(b) Contract for the rehabilitation of Iseyin-Okeho Road in Oyo State, (Contract Number 6047) was awarded to a company at a total contract sum of ₦996,840,017.25 (Nine hundred and ninety-six million, eight hundred and forty thousand, seventeen naira and twenty-five kobo) with commencement date of 20th October, 2009. The length of the road is 30km and was initially scheduled to be completed on the 19th of April, 2010 before it was extended to 31st December, 2013. The Iseyin-Okeho road link major towns in the upper Ogun area of Oyo state like Iganna, Wasimi, Iwere-Ile with Iseyin, Oyo, Ibadan and the rest of the country. The road is in a very deplorable state of disrepair. The stretch from Iseyin to Okeho, a Benin boundary has been reduced to earth and not motorable. This condition of the road necessitated it being awarded for rehabilitation. But sadly, the contractor moved out of site since March, 2012 after achieving only 29.03% level of work.

Further examination of the contract records showed that ₦127,708,831.00 out of the sum of ₦149,826,002.59 granted as advance has not been recovered. Considering the level of work done, at 29.03%, the contractor ought to have been paid a sum of ₦289,382,657.01 instead of ₦369,721,824.28. The contractor has therefore been overpaid by ₦80,339,167.27. The physical inspection of the project made recently revealed that the contractor has abandoned the site since March, 2012 with no activity going on site. A visit to the contractor's yard on site revealed that it was completely deserted with obsolete and grounded equipment

lying idle. Since the contractor has shown no serious commitment to continue with the job, the management should terminate the contract, recover the difference and ensure re-award of same road to a more competent contractor.

(c) Contract for the rehabilitation of Ondo-Ore Road in Ondo State, Contract Number 6115 was awarded to a company with commencement date of 26th September, 2011 and to be completed on the 25th June, 2012. The 42km road was awarded at the cost of ₦1,799,786,611.75 (One billion, seven hundred and ninety-nine million, seven hundred and eighty-six thousand, six hundred and eleven naira, seventy-five kobo). The scope of work include among others, the re-alignment of the road between CH8+675 and C9+555, widening of the carriageway within roundabout in Ondo and the Tee-Junction at Ore, scarification of the existing carriageway etc.

During the nationwide audit inspection of this road in March 2014, it was discovered that the contractor has abandoned the project and demobilized from the site. The contract which ought to have been completed since 25th June, 2012 is still at 23.45% level of completion as at March, 2014.

It was further revealed that the contractor has blatantly and consistently breaches the contract agreement by refusing to:

- (i) Establish a material laboratory on the site;
- (ii) Conduct laboratory and quality control test as specified in Federal Ministry of Works specification;
- (iii) Mobilize adequate and enough plant/equipment construction materials and technical personnel to the site;
- (iv) Establish site office and workshop etc.

Examination of the contract records further revealed that an advance of ₦269,967,999.26 (Two hundred and sixty-nine million, nine hundred and sixty-seven thousand nine hundred and ninety-nine naira, twenty-six kobo) was granted to the contractor with no recovery made before the job was abandoned. The Federal Government has committed the sum of ₦537,039,602.66 (Five hundred and thirty-seven million, thirty-nine thousand, six hundred and two naira, sixty-six kobo) on the job and with 23.45% level of completion since September, 2012, the contractor ought to have been paid the sum of ₦422,049,972.18 indicating that the contract had been over paid by ₦114,989,630.48.

From all indication, the contractor's attitude to work shows that he is not capable. He failed to execute the project in line with signed contract agreement. The Permanent Secretary has therefore been requested to ensure the recovery of the sum of ₦114,989,630.48 from the contractor and thereafter terminate the contract and re-award it to a more competent contractor.

All irregularities have been conveyed to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/MR/2014/FMW/VOL.1/01 dated 25th

March, 2015. His response is still been awaited up till the time of writing this report in July, 2015.

NIGERIA POSTAL SERVICES

5.52 At Nigerian Postal Services, Abuja, the following observations were made:

(a) Tax deduction and remittances records and documents maintained at NIPOST Headquarters, Abuja for the month of July, 2014, revealed that the total Value Added Tax (VAT) generated by the 32 (Thirty-two) territory for the month amounted to ₦10,103,623.03 (Ten million, one hundred and three thousand, six hundred and twenty-three naira, three kobo) when added to the unremitted collection of ₦12,747,941.89 (Twelve million, seven hundred and forty-seven thousand, nine hundred and forty-one naira, eighty-nine kobo) brought forward from previous month of June, 2014, a total of unremitted balance of ₦22,851,565.20 (Twenty-two million, eight hundred and fifty-one thousand, five hundred and sixty-five naira, twenty kobo) emerged. However, NIPOST remitted the sum of ₦8,513,257.34 (Eight million, five hundred and thirteen thousand, two hundred and fifty-seven naira, thirty-four kobo) only, leaving a balance of ₦14,338,307.86 (Fourteen million, three hundred and thirty-eight thousand, three hundred and seven naira, eighty-six kobo), yet to be remitted to the Federal Inland Revenue Service as at the time of this report in contravention of Financial Regulation 234(iii) which stipulates that %Accounting officers/Sub-Accounting officers who fail to provide for and remit VAT 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 sum of ₦14,338,307.86 (Fourteen million, three hundred and thirty-eight thousand, three hundred and seven naira, eighty-six kobo) should be remitted to Federal Inland Revenue Service and receipt particulars forwarded to me for verification.

(b) Nigeria Postal Services Headquarters, Abuja had failed to forward to this Office all contract agreements undertaken during the year under review in total disregard and breach of Financial Circular Ref. No. F15775 of 27th June, 2001, which stipulates that true copies of all contract agreements shall be forwarded to the Auditor-General for the Federation or his representatives at the various Ministries/Extra-Ministerial Departments. Therefore, contract agreements, undertaken during the period under review should be forwarded to this Office for audit scrutiny and verification.

The Accounting officer failed to 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.

At the Nigerian Postal Services, Jos Branch, Plateau State, the following observations were made:

(a) A total sum of ₦1,329,638.95 (One million, three hundred and twenty-nine thousand, six hundred and thirty-eight naira, ninety-five kobo) was deducted as WHT/VAT between November, 2013 and September, 2014. However, only ₦921,868.85 (Nine hundred and twenty-one thousand, eight hundred and sixty-eight naira, eighty-five kobo) was remitted to the appropriate authorities, leaving ₦407,770.10 (Four hundred and seventy thousand, seven hundred and seventy naira, ten kobo) outstanding.

The outstanding balance of ₦407,770.10 (Four hundred and seventy thousand, seven hundred and seventy naira, ten kobo) should be remitted immediately and evidence of such be forwarded to me for verification.

(b) A total sum of ₦1,342,400.00 (One million, three hundred and forty-two thousand, four hundred naira) representing the debts owned NIPOST by rentals (P.M.B. and P.O.B) in 2013 remained unpaid at the time of audit in April, 2014. These debts should be recovered, forwarding recovery particulars for verification.

MINISTRY OF MINES AND STEEL DEVELOPMENT

5.53 At Ministry of Mines and Steel Development, Abuja, the following observations were made:

(a) A Toyota Land Cruiser Jeep with Registration Number FG02A-A28 and Engine and Chassis Number JTEBL29II0504 3055/0302356 respectively has been in the custody of the Personal Assistant to the Honourable Minister for the past 2 (Two) years. A letter is said to have been written to him to produce the vehicle but, there was no response. The motor vehicle should be recovered from him and recovery particulars forwarded to me for verification.

The Permanent Secretary has been requested to take prompt action on all the anomalies. His reaction is being awaited.

OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION

5.54 At the Office of the Head of Civil Service of the Federation, it was observed that the sum of ₦28,137,670.00 (Twenty-eight million, one hundred and thirty-seven thousand, six hundred and seventy naira) being cash advances granted to officers of the Head of Civil Service of the Federation between November, 2013 and December, 2014, to enable them carry out various functions/transactions on behalf of the Federal Government have not been retired as at the time of this report despite repeated demand. All efforts made to reach all the officers involved to retire the sums granted them through letters of advice during the audit exercise were unsuccessful.

It is imperative to observe that Cash advances not retired implies that monies granted have not been utilized and should be refunded. Therefore, it is

expected that the Head of Civil Service of the Federation should recover the total sum of ₦28,137,670.00 (Twenty-eight million, one hundred and thirty-seven thousand, six hundred and seventy naira) outstanding cash advances granted the officers forwarding recovery particulars for verification.

The matter has been taken up with the Head of Service whose response is still being awaited.

MINISTRY OF NIGER DELTA AFFAIRS

5.55 At the Ministry of Niger Delta Affairs, the following observations were made:

(a) During the examination of the accounting records maintained by the Infrastructural Housing Department of the Ministry, it was observed that contracts for projects totalling ₦547,950,987,264.48 (Five hundred and forty-seven billion, nine hundred and fifty million, nine hundred and eighty-seven thousand, two hundred and sixty-four naira, forty-eight kobo) were awarded in March, 2001 with completion period of between 1-3 years. The projects were highly capital intensive which require heavy budgeting provisions.

Records showed that the Ministry through Infrastructural Department handling consultancy, constructions, skills acquisition, housing, water project, electricity and rehabilitation of road, is saddled with too many projects at the same time in tune of over 102 (One hundred and two projects. As a result of this, the budgetary provisions on most of the projects were very poor and this has forced some of the contractors to pull out of site for non-payment. This involved notable contractors of the Ministry. If in a contract of ₦30,852,311,659.58 (Thirty billion, eight hundred and fifty-two million, three hundred and eleven thousand, six hundred and fifty-nine naira, fifty-eight kobo) which was for the dualization of East-West Road awarded to a contractor in 2003, the annual budgetary provision made was ₦3,000,000,000.00 (Three billion naira) it means that the project will take 10 (ten) years to be completed while in the contract agreement, it was supposed to be completed in 3 (three) years.

The multiplicity of projects reflected in poor budgetary provision is causing serious setbacks in the completion of several projects handled by the Ministry.

The Management has been asked to review the budgetary system on the awards of contract for capital projects and to explain steps taken to execute the contracts so that Nigerians can get benefit there on.

(b) A contract for the supply of 11 (Eleven) motor vehicles made up of 4 (four) Toyota Landcruiser VXR-V8 and 7 (Seven) Toyota Hilux 4WD all with shell specification was split into 3 (Three) and awarded to 1 (One) company vide letters of contract award with Ref. No. MNDA/PROC/CAP/14/37 dated 16th June, 2014 for ₦52,885,000.00 (Fifty-two million, eight hundred and eighty-five thousand naira), Ref. No. MNDA/PROC/CAP/14/46 dated 12th August, 2014 for

~~₦~~53,675,000.00 (Fifty-three million, six hundred and seventy-five thousand naira) and Ref. No. MNDA/PROC/170/14 dated 17th September, 2014 for the sum of ~~₦~~38,285,000.00 (Thirty-eight million, two hundred and eighty-five thousand naira), all totalling ~~₦~~144,285,000.00 (One hundred and forty-four million, two hundred and eighty-five thousand naira) which is contrary to Procurement Act 2007 and the Financial Regulations which stipulate that ~~the~~ contract should not be split in order to fall within Ministerial Tenders Board limit to below ~~₦~~100,000,000.00 (One hundred million naira)+

However, examination of the payment vouchers revealed that the contractor was paid on 3 (Three) separate payment vouchers dated 21st July, 2014 for ~~₦~~52,885,000.00 (Fifty-two million, eight hundred and eighty-five thousand naira), 25th August, 2014 for ~~₦~~53,675,000.00 (Fifty-three million, six hundred and seventy-five thousand naira) and 7th November, 2014 for ~~₦~~38,285,000.00 (Thirty-eight million, two hundred and eighty-five thousand naira), all totalling ~~₦~~144,285,000.00 (One hundred and forty-four million, two hundred and eighty-five thousand naira).

Physical verification of the motor vehicles revealed the following anomalies:-

- (i) Four (4) Toyota Land cruiser VXR . V8 with Chassis Number JTMHX09JOE4055915, JTMHX09JXD4044211, JTMHX09J6D4042178 and JTMHT05J504018893 agreed with Shell auto transmission specification ordered.
- (ii) Six (6) Toyota Hilux 4WD double cabins with Chassis Number MROFX22G3E1111527, MROFX22G7E1407635, MROFX22G3E1407194, MROFX22G2E1404741, AHTHX22GX08025455 and AHTFX22G9025096 agreed with Auto shell specification ordered awarded in the contract.
- (iii) One (1) Toyota Hilux 4WD Double cabin with Chassis Number MROFX22GIE1407615 with Dubai specification does not agree with Auto shell specification as contained in the letter of award of contract.
- (iv) Toyota Land cruiser with Chassis No. JTMX09J0E40551915 without Registration Number as at May, 2015 was taken away by a former Permanent Secretary.
- (v) Toyota Hilux with Chassis No. MROFX22G2E1404741 without plate number as at 4th May, 2015 was also taken away by a former Hon. Minister of State. Again, a Toyota Prado Jeep with Registration Number RSH874DA purchased through Infrastructure Department was also taken away by the same former Hon. Minister of State.
- (vi) Toyota Hilux with Chassis No. AHTFX22GX08025455 without Registration Number as at 4th May, 2015 was taken away by a former Deputy Director (Procurement).

The Management has been asked to:

- (i) Recover difference in price between shell auto specification ordered in the contract and the actual Toyota Hilux 4WD supplied. This should be paid to chest and the necessary particulars forwarded for verification.
 - (ii) Ensure that the Chief Store officer and Stock Verifier who verified the vehicles before payments were made should be sanctions for negligence of duty.
 - (iii) Ensure that the vehicles taken away by the former officers are retrieved and presented for inspection.
 - (iv) Ensure that the unregistered vehicles should be immediately registered and inform me for verification to avoid loss of government vehicles.
- (c) The sum of \$115,000.00 which is (~~₦~~19,500,000.00) at the exchange rate of ₦170.00 per dollar at that time was paid to a Director on a payment voucher dated 31st July, 2014 vide a treasury voucher number 008 of 1st August, 2014 to arrange for course fee of 23 (Twenty-three) officers on Advance Project and Facility Management Programme in Dubai, at the rate of \$5,000 per officer x 23 officers = (\$115,000 x ₦170.00 = ~~₦~~19,500,000.00).

The following anomalies were observed:

- (i) The name and the full address of the Institution was not stated.
- (ii) Pro-forma invoice from the training institution stating the course fee payable by each participant to confirm the veracity of the charge being made was not attached.
- (iii) The total course fee should have been paid direct to the training institutions rather than through a staff of the Ministry.
- (iv) The amount of \$115,000.00 which is ~~₦~~19,500,000.00 was weighty enough to have been contracted to a firm for execution of the desired services rather than paying for such services through cash advance to a staff, thereby subjecting public funds to avoidable risk.
- (v) Evidence of receipt(s) of \$115,000.00 which is ~~₦~~19,500,000.00 was not made available as at the time of writing this report on 17th February, 2015, even when demanded for.
- (vi) No evidence to show that the staff attended the course e.g. certificate of participation, flight tickets, receipt of payments etc.

Therefore the sum of ~~₦~~19,500,000.00 (Nineteen million, five hundred thousand naira) should be refunded back to government for lack of evidence to proof that the money was spent in public interest.

(d) The sum of ₦14,000,000.00 (Fourteen million naira) was paid to a Director through a payment voucher of 5th August, 2014 for purchase of 350 (Three hundred and fifty) Smart phones and 350 (Three hundred and fifty) Tablets PCS for distribution to Government officials in the Ministries, Departments and Agencies and also to the Directorate staff of the Ministry at the rate of ₦40,000.00 (Forty thousand naira) a set. (~~₦40,000.00~~ x 350 = ₦14,000,000.00) which is contrary to the Financial Regulations and Procurement Acts which stipulate that all procurement and consultancy services to government must be through competitive bidding and due process.

Examination of the payment voucher revealed that no cash receipt, invoice and Store Receipt Voucher(s) to show that Smart Phone and Tablets PCS were taken on store charge or Store Issue Voucher as evidence of distribution to staff and none was produced on demand. In the absence of these, the payment could not be accepted as a legitimate charge against public funds and should be recovered from the Director concerned.

(e) The sum of ₦3,500,000.00 (Three million, five hundred thousand naira) was paid to a Director on payment voucher dated 20th October, 2014. The payment was based on the memo to the Permanent Secretary for the printing of 2,000 (Two thousand) copies of revised publication on investment in Niger Delta region, but the items could not be traced in the store as there were neither store receipt voucher, store verification certificate, no evidence of utilization or job completion certificate and none was produced on demand. In addition, the printing of 2000 (Two thousand) copies of revised publication on investment in Niger Delta region should have been awarded through contract, through the Procurement Department of the Ministry. It is therefore very difficult to accept this payment as a legitimate charge against public funds. The money should also be recovered, and paid back to Government coffers and the particulars of payment forwarded to my Office for verification.

(f) An audit examination of 7 (Seven) payment vouchers raised between October, 2013 to 31st March, 2014 for amounts totalling ₦532,533,993.62 (Five hundred and thirty-two million, five hundred and thirty-three thousand, nine hundred and ninety-three naira, sixty-two kobo) were paid to the contractors without deduction of the mandatory 10% WHT on consultancy service amounting to ₦53,260,599.41 (Fifty-three million, two hundred and sixty thousand, five hundred and ninety-nine naira, forty-one kobo) and 5% Value Added Tax (VAT) of ₦26,627,306.09 (Twenty-six million, six hundred and twenty-seven thousand, three hundred and six naira, nine kobo), all totalling ₦79,890,899.60 (Seventy-nine million, eight hundred and ninety thousand, eight hundred and ninety-nine naira, sixty kobo). This revealed gross weaknesses in the internal checks and control which resulted in loss of revenue to government.

In view of this, it is expected that:

(i) The Withholding Tax (WHT) and Value Added Tax (VAT) from the contractors totalling ₦79,890,899.60 (Seventy-nine million, eight hundred and ninety thousand, eight hundred and ninety-nine naira, sixty kobo)

should be recovered and remit to the appropriate tax authorities and the recovery particulars forwarded to me for verification.

(ii) Disciplinary action should be taken against the officers who failed to recover the taxes.

(g) The sum of ₦17,000,000.00 (Seventeen million naira) was built in the contract as 2½% (Two and half percent) Administrative cost and preliminaries expenses and paid along with the contract sum to the contractors. The inclusion and payment of the above stated sum of money in the guise of administrative cost and preliminaries expenses has the effect of increasing the expenditure that would have ordinarily been incurred on projects. Any unforeseen circumstances encountered in the course of executing a contract is normally addressed through a request for variation in contract price.

In view of the huge amount so far expended as administrative cost and preliminaries expenses with no verifiable evidence of their utilization, it is difficult to accept these payments as legitimate charges against public funds and should therefore be recovered from the officer(s) that authorized these payment forwarding recovery particulars for verification.

(h) A loss of funds in the sum of ₦803,165,879.78 (Eight hundred and three million, one hundred and sixty-five thousand, eight hundred and nine naira, seventy-eight kobo) through illegal withdrawals from the Constituency Project Bank Account with the Central Bank of Nigeria by some staff of the Ministry has been reported. The amount was withdrawn in 3 (Three) stages as shown below:

DATE	BENEFICIARY	AMOUNT ₦
03/09/2014	Not Disclosed	300,000,000.00
17/09/2014	Not Disclosed	305,073,540.00
19/11/2014	Not Disclosed	198,092,339.78
TOTAL		₦803,165,879.78

The culprits forged the signature of the former Director of Finance and Accounts who retired since December, 2014 with the collaboration of some Central Bank of Nigeria officials, account staff and some staff in computer room under Central Pay Office (CPO) of the Ministry. As at the time of audit visit, the Permanent Secretary has put in place some checks and balances to forestall the recurrence of this type of incidence and the matter was still under investigation. The Permanent Secretary has been requested to intensify efforts to recover this money. His response is still been awaited.

(i) Nine (9) payment vouchers amounting to ₦322,584,551.91 (Three hundred and twenty-two million, five hundred and eighty-four thousand, five hundred and fifty-one naira, ninety-one kobo) were not produced for my examination during the period under review, despite repeated demands. This made the expenditure on them to be doubtful and can not be accepted as a legitimate charge against public funds. Therefore, the amount should be recovered en-bloc from the payees, forwarding recovery particular for verification.

All the issues raised have been forwarded to the Permanent secretary and his comments are being awaited.

SECTION 6

**SECURITY SERVICES
SECTOR**

SECURITY SERVICES SECTOR:

NIGERIA POLICE FORCE HEADQUARTERS, ABUJA

6.01 During the audit examination of the insurance file and records maintained at the Nigeria Police Force Headquarters, Abuja it was observed that amount totaling ₦57,290,578.00 (Fifty-seven million, two hundred and ninety thousand, five hundred and seventy-eight naira) was paid vide Payment Voucher No. 009 dated 29/12/2014 to an Insurance Broker on the 11th of November 2014 for the renewal of Insurance Policy No. FSP/18/1/00013/13 on the Nigeria Police Force buildings and barracks for the period 1st January, 2014 to 31st December, 2014. Further audit scrutiny revealed that the value (sum insured) of the properties were determined arbitrarily without the valuation by the Estate Valuers in the Federal Ministry of Works as required by the extant regulation. This was not a professional way to determine the value of building.

The Inspector-General of Police had been requested to carry out the valuation of these buildings by the appropriate authority before further payment of premium on these properties. His response is being awaited.

IMO STATE POLICE COMMAND HEADQUARTERS, OWERRI
'C' WORKS DEPARTMENT

6.02 During the audit examination of accounting records maintained at Cq Works Department, Imo State Police Command Headquarters, Owerri, the following were observed:

(a) A contract for the construction of 1 (One) 150mm borehole with Overhead tanks in Owerri Urban Police Barracks, Imo State was awarded to one contractor at a contract sum of ₦5,178,833.29 (Five million one hundred and seventy-eight thousand eight hundred and thirty-three naira twenty-nine kobo) on the 30th October, 2013 with a completion period of 6 (Six) weeks. The physical inspection of the site on 30th September, 2014, 1 (One) year after the award revealed the following:

- (i) The borehole had been drilled, but there was no submersible pump and overhead tanks.
- (ii) Bill of Quantity was not produced to enable proper appraisal of the works executed.
- (iii) The site had been abandoned.

The Inspector-General had been requested to get the contractor back to site to complete the work or blacklist the contractor, recover the money paid for job not done and discipline the officer who signed the Completion Certificate in accordance with the Financial Regulations 3104 (i) and (ii).

(b) A contract for the rehabilitation of 1 (One) 4-Man Rank & File Quarters at Owerri Urban Police Barracks was awarded at a contract sum of ₦11,136,492.22 (Eleven million, one hundred and thirty-six thousand, four hundred and ninety-two naira, twenty-two kobo) to a contractor on the 30th September, 2013 with a completion period of 6 (Six) weeks.

An inspection of the site carried out on the 30th September, 2014 revealed that only long span aluminum roof, windows and burglary proof were provided. Other works such as electrical installations, plumbing, painting and sewage were yet to be done. The site has since been abandoned.

The Inspector-General has been requested to explain why the site was abandoned, recover the money paid for job not done as stipulated in Financial Regulations 3104 (iii).

NIGERIA POLICE FORCE, PLATEAU STATE COMMAND, JOS

6.03 During the audit examination of the Personnel Cash Book and other relevant records of the Plateau State Command, the following were observed:

(a) Amounts totalling ₦205,549,132.10 (Two hundred and five million, five hundred and forty-nine thousand, one hundred and thirty-two naira, ten kobo) was deducted as P.A.Y.E from the command's personnel salaries between January 2014 and December 2014. Surprisingly the total amount deducted was not yet remitted as at the time of this audit inspection in April, 2015, contrary to the provisions of Financial Regulation 235 which stipulated 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 Inspector-General has been requested to confirm that the sum of ₦205,549,132.10 (Two hundred and five million five hundred and forty-nine thousand one hundred and thirty-two naira ten kobo) has now been paid to the appropriate authority and forward the receipt generated by the bank after payment for audit verification. His response is still been awaited.

(b) The audit examination of the Fire Arms Register revealed that a total of 12 (Twelve) fire arms were reported missing at various Police Divisions in the State. This had become major problem in the Nigeria Police Force. The rate of missing or snatching of police fire arms is alarming and concrete efforts should be made to reduce this trend.

The Inspector-General has been requested to take action to reduce these cases of missing and snatching of fire arms and reporting of these losses of arms in consonance with Financial Regulation 2506.

All these observations have been communicated to the Inspector-General of Police through my Audit Inspection Reports Ref. Nos. OAuGF/LJS/NP/AIR/VOL.IV/32 dated 19/11/2014, OAuGF/LJS/NP/AIR/VOL.IV/29 dated 15/11/2014 and OAuGF/D&SAD/NP/AIR/VOL.IV/39 dated 17/5/2015. His response is still being awaited.

NIGERIA IMMIGRATION SERVICE, HEADQUARTERS, ABUJA

6.04 During the audit examination of payment vouchers, it was observed that amounts totalling ₦9,331,627.00 (Nine million, three hundred and thirty-one thousand, six hundred and twenty-seven naira) was incurred by the Nigeria Immigration Service to fund both local and overseas trips of selected staff of the supervising Ministry (Federal Ministry of Interior) contrary to the provisions of Circular Ref. No. ECD/P/230 of 18th October, 1996 and Circular Ref. No. SGF.6/VIII of 8th May, 2008 forbidding Agencies and Parastatals from paying for estacode allowances for Ministers, Director-Generals and/or other Ministry staff.

The Comptroller-General was requested in the Audit Inspection Report of 10th February 2015 Ref. No. OAuGF/D&SAD/NIS/AIR/VOL.II/4 to give reasons for approving such requests and to recover the sum of ₦9,331,627.00 (Nine million three hundred and thirty-one thousand six hundred and twenty-seven naira) from the Permanent Secretary, Ministry of Interior, forwarding the recovery particulars for audit verification within 14 days of receiving the report.

In his response dated 11th March, 2015 Ref. No. ACCT/ADM/284/VII/84, the Comptroller-General explained that the events sponsored were time bound and could not wait for the parent Ministry to fund. This is inadequate and does not absolve the Nigeria Immigration Service of acts contrary to the Financial Regulation. The sum of money under reference should be recovered in line with the Financial Regulation 3106 which considers this payment as irregular and treasury particulars forwarded for audit verification.

(b) Contract for annual maintenance and servicing of photocopying machines in the Service Headquarters was awarded on the 18th of October, 2013 to a contractor for the sum of ₦4,800,000.00 (Four million, eight hundred thousand naira) at a monthly fee of ₦400,000.00 (Four hundred thousand naira).

Further audit scrutiny revealed the following irregularities:-

- (i) The list, condition and locations of the photocopiers to be repaired and maintained were not produced.
- (ii) There was no rate or details indicated in the contract agreement on the amount to be charged on any machine maintained or serviced.
- (iii) In the months of April, May and June 2014, no service was done because the relevant job completion forms were not attached to the payment vouchers.

In view of the irregularities mentioned above, it was apparent that this contract does not guarantee value for money for the amount and the services rendered by the contractor were not commensurate with the amount paid to him, contrary to the provisions of the 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.

The Comptroller-General was asked to comment and recover the sum of ₦1,200,000.00 (One million, two hundred thousand naira), being the value of service not rendered in respect of the months mentioned above, in my Audit Inspection Report of 10th February, Ref No. OAuGF/LJS.1/NIS/AIR/VOL.II/4. In his response of 11th March, 2015 Ref. No. Acct/VII/84. Original relevant Job Completion Certificates were not attached. The sum ₦1,200,000.00 should be recovered in line with the Financial Regulation 3106 which considers this payment as irregular.

(c) Six (6) payments amounting to ₦7,411,495.00 (Seven million, four hundred and eleven thousand four hundred and ninety-five naira) were paid without the attachment of necessary documents in accordance with the Financial Regulation 603 which stipulates that all vouchers should be supported by relevant documents such as Award letters, Job orders or LPO and invoices as the case may be to show the genuineness of such payments. The payments were not considered as proper charges against public funds.

In the Audit Inspection Report of 10th February, 2015 Ref. No OAuGF/D&SAD/NIS/AIR/VOL.II/4, the Comptroller. General was asked to account and refund the sum of ₦7,411,495.00 (Seven million, four hundred and eleven thousand, four hundred and ninety-five naira). In his response of 11th March, 2015 Ref. No ACCT/ADM/284/VII/84, there was no evidence of the refund of the amount and documents of account presented were irrelevant. The amount involved should be recovered from the Comptroller-General in accordance with the Financial Regulation 3106 which regards these type of payments as irregular.

(d) A total sum of ₦6,849,000.00 (Six million, eight hundred and forty-nine thousand naira) was granted to 2 (Two) officers as advances during the period under review for the purchase of various items i.e. Sporting Equipment and Ply Scroll paper over and above the stipulated ceiling of ₦200,000.00 (Two hundred thousand naira), contrary to Federal Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V dated 24th March, 2009 which states that all Accounting Officers and Officers controlling expenditure should ensure that all local procurement of stores and services costing above ₦200,000.00 should be made only through contract award. This violation of extant regulations had resulted in the loss of revenue to the tune of ₦684,900.00 (Six hundred and eighty-four thousand, nine hundred naira) that should have accrued to government as 10% VAT and Withholding Tax.

The Comptroller-General was requested to explain why he contravened extant Financial Circular on non-personal advances and also comment on the loss of revenue from VAT and Withholding Tax, in my Audit Inspection Report of 10th February 2014 Ref. No OAuGF/LJS.1/NIS/AIR/VOL.II/4. In his response dated 11th March, 2015 Ref. No ACCT/ADM/284/VII/84, he stated that due to urgency and necessity at that time, he had to contravene the above mentioned circular. The Financial Regulation 3129 which describes this as a gross misconduct with its attendant disciplinary measure should be applied.

(e) The sum of ₦90,000.00 (Ninety thousand naira) being Value Added Tax (VAT) and Withholding Tax (WHT) was not deducted from the contract sum of ₦900,000.00 (Nine hundred thousand naira) paid to 2 (Two) Companies for the supply of PMS Petrol for service Utility Vehicles at the service headquarters. The Comptroller-General was asked to recover the sum of ₦900,000.00 from the Contractors, forwarding evidence of recovery for audit verification, within 21 days of receiving this report, in my Audit Inspection Report of 10th February 2015 Ref. No OAuGF/LJS.1/NIS/AIR/VOL.II/4. In his response dated 11th March 2015 (Ref. No ACCT/ADM/284/VII/84), he stated that there was no provision for profit

margin, hence the non-deduction of VAT and WHT. This is not admissible in view of the fact that the contract sums had already factored in both VAT and WHT. The sum of ₦90,000.00 representing undeducted VAT and WHT should be recovered and evidence of recovery forwarded for verification.

(f) Five (5) payment vouchers for amounts totalling ₦16,090,750.00 (Sixteen million, ninety thousand, seven hundred and fifty naira) were paid into the accounts of 2 (Two) officers of the Ministry of Interior, instead of paying into the bank accounts of 85 (Eighty-five) staff of the Ministry of Interior who were involved in the supervision of Nigeria Immigration Service 2014 Promotion Examination. This lump sum payment was made contrary to Federal Treasury Circular on E-Payment Ref. No. TRY/A8&B8 OAGF/CAD/026/VOL.11/465 dated 22nd October, 2008 which states that ~~all~~ employees of the Federal Government must open account with a commercial bank into which all payments due to him or her must be paid and on no account should cash be collected from the bank in the name of an officer for the purpose of disbursement to any government official+.

There was no acknowledgement of the amounts paid to the beneficiaries. This casts further doubt as to the genuineness of this transaction. The payments were not proper charges against public funds.

The Comptroller-General was requested to explain contravention of the circular mentioned above and also account for the sum of ₦16,090,750.00 (Sixteen million, ninety thousand, seven hundred and fifty naira) paid to the officers involved or recover the amount of money under reference, forwarding evidence of recovery for verification within 14 days of receipt of the report.

In his response of 8th June, 2015 Ref. No. ACCT/ADM/284/VII/120, he stated that the 2 (Two) supervisors were paid the lump sum money into their accounts in order to ensure that only officers who participate in the supervision are paid, but there was no evidence of accountability since the beneficiaries signatures acknowledging the receipt of the money were not produced. This amount should be recovered in consonance with the Financial Regulation 3106 and evidence of recovery forwarded for verification.

NIGERIA POLICE FORCE, HEADQUARTERS, ANNEX, LAGOS

6.05 During the audit inspection of revenue accruable from nationwide installations of Billboards, the following observations were made:

(a) The Nigeria Police entered into a Franchise Agreement with a company to install outdoor boards and cellular base site in 25 (Twenty-five) police locations nationwide including Lagos. The Franchise Agreement was for a 5 (five) years period from 2010 to 2015. The nationwide revenue for these installations was ~~₦~~₦83,500,000.00 (Eighty-three million, five hundred thousand naira) at an annual rate of ₦16,700,000.00 (Sixteen million, seven hundred thousand naira).

Further audit scrutiny of the actual revenue derived for the period revealed that only a sum of ₦10,000,000.00 (Ten million naira) was earned as evidenced by Treasury Receipt Voucher No. 0029 dated 18/10/2013 issued by the Federal Pay Office. A discrepancy of ₦73,500,000.00 (Seventy-three million, five hundred thousand naira) was observed. (~~₦83,500,000.00~~ . ₦10,000,000.00).

The Inspector-General of Police has been requested to account for the revenue shortfall of ₦73,500,000.00 (Seventy-three million, five hundred thousand naira) and forward receipt particulars for audit verification.

(b) Wall drapes were erected at Police Force Headquarters, Annex, Obalende, Lagos for advertisement of different products. It was surprising that the advertisement rates charged and revenue earned for the drapes installed were not made available for audit verification. The Inspector-General of Police has been requested to produce the rental rates, revenue records and receipts in respect of wall drapes installed at the Police Force Headquarter, Annex, Obalende Lagos for audit examination.

(c) The Franchise Agreement between Nigeria Police and a company- the franchisee stated in item (g) that %the Franchisee is to sponsor projects and carry out welfare programmes up to the tune of ₦1,000,000.00 (One million naira) annually in all police formations where they have boards/structures.+It was observed that no such welfare programmes was undertaken contrary to the terms of the agreement.

The Inspector-General of Police has been requested to furnish the list of welfare programmes under this Franchise Agreement and revenue generated and paid into Consolidated Revenue Fund so far.

All the issues raised have been communicated to the Inspector-General of Police through my Audit Inspection Report Ref. No. OAuGF/DF&SAD/NP/S/AIR/VOL.IV/53 dated 20th May, 2015. His response is still being awaited.

MINISTRY OF POLICE AFFAIRS, ABUJA

6.06 During the audit examination of accounting books and records maintained by the Ministry of Police Affairs, Abuja, the following observations were made:

(a) A payment voucher with Departmental No. MPA/ADV/172/2014 dated 19/09/2014 for the sum of ₦2,550,000.00 (Two million, five hundred and fifty thousand naira) was raised and paid as cash advance in favour of a staff of the Ministry to enable him pay workshop fee to a consultant who handled skill enhancement workshop for 30 (Thirty) staff of the Ministry. The services ought to have been done through award of contract to the consultant as required by extant regulations instead of granting cash advance to a staff to pay the consultant.

The advance therefore constituted a loss to the Federal Government of revenue arising from non- payment of 10% Withholding Tax (WHT) for consultancy service and 5% VAT amounting to ₦382,500.00 (Three hundred and eighty-two thousand five hundred naira). Furthermore, there was no evidence to show that the cash advance granted has been retired as at the time of writing this report.

The Permanent Secretary has been requested to recover the sum of ₦2,550,000.00 (Two million, five hundred and fifty thousand naira) from the beneficiaries and forward the recovery particulars to this office for audit verification. His response is being awaited.

(b) Amounts totaling ₦740,311,600.00 (Seven hundred and forty million, three hundred and eleven thousand six hundred naira) was paid vide payment voucher dated 4/12/2013 to an insurance broker for the renewal of Insurance cover for 13 (Thirteen) Helicopters and 1 (One) Cessna Jet for the period 18th October, 2013 to 17th October, 2014. The Policy was to be executed by the consortium of 3 (Three) Insurance Companies to underwrite and distribute the risk.

Further audit scrutiny revealed the following irregularities:

- (i) There was no evidence to confirm that the sum of ₦740,311,600.00 (Seven hundred and forty million three hundred and eleven thousand six hundred naira) was actually paid by the Insurance Brokers to the Insurers in compliance with Section 41 (1) of the Insurance Act 2003 which states that ~~where~~ an insurance Business is transacted through an insurance broker, the insurance broker shall not later than 30 days of collecting the premium paid to the insurer premium collected by him+.
- (ii) The Insurance Policies that cover 13 (Thirteen) Assorted Bell Helicopters and 1 (One) Cessna Jet Citation Aircraft in the fleet of Nigeria Police Airwing were not produced for audit examination contrary to the provision of section 15(1) of the Insurance Act 2003 which stipulated that ~~Policy~~ document evidencing the contract of insurance shall be delivered to the insured not later than 60 days after the payment of first premium.+
- (iii) There was no evidence that the broker paid tax to Federal Inland Revenue Service on the brokerage fees received while rendering the service.

The Permanent Secretary has been requested to recover the full amount of ₦740,311,600.00 (Seven hundred and forty million, three hundred and eleven thousand six hundred naira) furnishing the treasury particulars for audit examination and explain the violation of the provision of the Insurance Act 2003

(c) During the audit examination of accounting records maintained by the Ministry of Police Affairs, Abuja, it was observed that Fixed Asset Register was not maintained by the Ministry. This important Register would enable the Ministry to reflect the following important information:

- (i) Date of purchase.

- (ii) Purchase price.
- (iii) Make or type of asset.
- (iv) Engine and chassis number of motor vehicles and plates.
- (v) Locations of the assets.
- (vi) The condition of the assets.
- (vii) Inventory control numbers.

The maintenance of this Register would also enable the Ministry to control, monitor and safeguard Federal Government Assets in their care and provided the necessary data for the transition to International Public Sector Accounting Standard (IPSAS) accrual set to commence in January 2016. The non-maintenance of Fixed Asset Register contravened the provisions of the Financial Regulations 2209 and 2210.

The Permanent Secretary has been requested to explain the non-maintenance of Fixed Asset Register and cause the schedule officers to compile an Asset Register for the Ministry and forward same for audit verification. His response is being awaited.

POLICE SERVICE COMMISSION, ABUJA

6.07 During the audit examination of Service-Wide Vote Book of the Police Service Commission, Abuja, it was observed that amounts totaling ~~N~~22,917,375.00 (Twenty-two million, nine hundred and seventeen thousand, three hundred and seventy-five naira) under sub-heads 1011 (Recruitment) and 1013 (Promotion) was misapplied on the payments to contractors and staff for election matters, purchase of computers, local training and travel etc), contrary to the provision of Financial Regulation 417 which states that %expenditure shall strictly be classified in accordance with estimate and vote must be applied only to the purpose for which money is provided for. Expenditure incorrectly charged to a vote shall be disallowed+.

The Permanent Secretary was asked to explain the contravention of the above mentioned provision of the Financial Regulation and also explain the irregular payment of the sum of ~~N~~22,917,375.00 (Twenty-two million, nine hundred and seventeen thousand, three hundred and seventy-five naira). His response to this query dated 21st May 2015 Ref. No. PSC/531/VOL.II/275 was not satisfactory. Therefore, these expenditures were irregular and should be refunded in accordance with the provision of the Financial Regulation 3106, furnishing the evidence of recovery for my verification.

(b) Amounts totaling ~~N~~27,491,089.00 (Twenty-seven million, four hundred and ninety-one thousand, eighty-nine naira) deducted as Value Added Tax (VAT) and Withholding Tax (WHT) on Capital expenditures remitted to the Federal Inland Revenue Service (FIRS) was yet to be acknowledged by this authority.

The Permanent Secretary was asked to produce evidence of the receipt of the ~~N~~27,491,089.00 (Twenty-seven million, four hundred and ninety-one

thousand, eighty-nine naira) from the Federal Inland Revenue Service. In his response with Ref. No. PSC/531/VOL.II/275 dated 21st May, 2015, the Permanent Secretary only attached the evidence of remittance to the Federal Inland Revenue but the acknowledgement receipts were not attached. He has been requested to produce these E-Tickets for my verification without further delay. His response is being awaited

(c) Amounts totaling ₦87,926,247.84 (Eighty-seven million, nine hundred and twenty-six thousand, two hundred and forty-seven naira eighty-four kobo) deducted as Value Added Tax (VAT) and Withholding Tax (WHT) in year 2013 remained unremitted in year 2015 despite my earlier audit inspection report on this. Only ₦3,289,834.70 (Three million two hundred and eighty-nine thousand, eight hundred and thirty-four naira seventy kobo) was actually remitted leaving a balance of ₦84,636,413.14 (Eighty-four million, six hundred and thirty-six thousand, four hundred and thirteen naira, fourteen kobo) yet to be remitted.

However, in his response to my Audit Inspection Report on this issue, the Permanent Secretary produced E-Ticket valued at ₦9,978,334.70 (Nine million, nine hundred and seventy-eight thousand, three hundred and thirty-four naira, seventy kobo) as additional remittance leaving a balance of ₦74,658,078.44 (Seventy-four million, six hundred and fifty-eight thousand, seventy-eight naira, forty-four kobo) unremitted.

The Permanent Secretary has been requested to remit the balance of ₦74,658,078.44 (Seventy-four million, six hundred and fifty-eight thousand, seventy-eight naira forty-four kobo) to the Federal Inland Revenue Service without further delay and forward particulars of remittance for my verification. His response is being awaited.

MINISTRY OF DEFENCE

6.08 During the audit examination of accounting books and records maintained at the Ministry of Defence Headquarters, Abuja, the following observations were made:-

(a) A payment voucher dated 24th December, 2014 was raised for the transfer of ₦150,000,000.00 (One hundred and fifty million naira) from the Capital Account of the Ministry to the Chief of Army Staff for the execution of 6 (Six) Capital constituency projects at 244 Recce Battalion, Saki, Oyo State. There was no evidence that vote books were maintained in respect of these projects. The relevant payment vouchers and monthly returns were not produced in compliance with the provision of the Financial Regulation 406 which stipulates that ~~When~~ an authority to incur Expenditure is issued by 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±

These expenditures were not supported with relevant accounting documents and cannot be accepted as proper charges against public funds.

The Permanent Secretary has been requested to recover the sum of ₦150,000,000.00, forwarding the recovering particulars for audit verification.

(b) A total sum of ₦14,511,000.00 (Fourteen million, five hundred and eleven thousand naira) was paid via payment voucher dated 13th December 2013 (REM:R-238106411 procurement: CBN: 7458385 . 1) and payment voucher dated 3rd June, 2014 was raised for the payment to a contractor for the procurement of alternative electrification poles to the Ship House, Ministry of Defence Headquarters, Abuja. It was observed that the contract was awarded on 1st November, 2013 for ₦14,511,000.00 (Fourteen million, five hundred and eleven thousand naira) and the Contract Agreement was signed on 30th December 2013 with a completion period of one year. Surprisingly, the contractor demanded for payment on the 20th of December, 2013, 10 days before the signing of the agreement that the job had been completed.

Further audit examination revealed the following:

- (i) The completion certificate was not dated by the supervising officers;
- (ii) The letter of award did not contain the specification of the job including the items to be supplied;
- (iii) There was no Bill of Quantity attached to indicate the rates and quantities;
- (iv) The quotation from the contractor was not seen;
- (v) There was no evidence of any item taken on store charge to confirm that any item was supplied in compliance with the provision of Financial Regulation 2402 (ii) which stipulate that store items must be taken on store charge. In view of these irregularities, the total contract sum of ₦14,511,000.00 (Fourteen million, five hundred and eleven thousand naira) paid cannot be accepted as a proper charge against public funds.

The Permanent Secretary has been requested to recover the entire contract sum of ₦14,511,000.00 (Fourteen million, five hundred and eleven thousand naira), forwarding evidence of refund for audit verification. His response is being awaited.

(c) Payment voucher dated 30th June, 2014 was raised for payment of ₦2,625,000.00 (Two million, six hundred and twenty-five thousand naira) to a contractor for the supply of office furniture and equipment to the Office of the Co-ordinator of the Peace Support Operation of the Ministry. Audit examination revealed that this contract was inflated by a sum of ₦1,575,000.00 (One million, five hundred and seventy-five thousand naira) after a market survey of these items carried out by my office. The total price of the items should have been ₦750,000.00, adding 40% profit margin mark-up, the contract sum should not have been more than ₦1,050,000.00. This is an infraction of the provision of Financial Regulation 415 which states that the Federal government requires all

officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted+. This act attracts sanctions in accordance with the provision of Financial Regulation 3102.

The Permanent Secretary has been requested to recover the sum of ₦1,575,000.00 (One million, five hundred and seventy-five thousand naira) from the contractor, forwarding evidence of recovery for audit verification. His response is being awaited.

(d) Payment voucher dated 5th November, 2014 was raised to pay the sum of ₦3,704,474.00 (Three million, seven hundred and four thousand, four hundred and seventy-four naira) to a company as terminal renovation bill in respect of House no. 1, Aminu Road, Kano rented by the Nigeria Air Force. It was observed that the Ministry did not deduct 10% WHT and VAT of ₦370,447.40 from the payment.

This is a violation of the provision of Financial Regulation 234 (i) which states that it is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provisions for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same+. This contravention attracts sanctions in accordance with the provisions of VAT Act No. 102 of 1993.

The Permanent Secretary has been requested to recover the sum of ₦370,447.40 (Three hundred and seventy thousand, four hundred and forty-seven naira forty kobo) government revenue and pay to the appropriate tax authority.

(e) Adjustment voucher dated 19th February, 2014 was raised for the retirement of Special Advance of ₦4,872,150.00 (Four million, eight hundred and seventy-two thousand, one hundred and fifty naira) to enable the Sanitation Committee improve the aesthetic value of the Ministry. Audit examination of the attached documents revealed that an Honour Certificate for the expenditures of ₦1,300,000.00 (One million, three hundred thousand naira) out of ₦4,872,150.00 was submitted by the officer. This was above the limit of ₦200,000.00 (Two hundred thousand naira) approved by law. Consequently, the expenditures incurred by this Honour Certificate could not be accepted as legitimate charges against public funds.

The Permanent Secretary has been requested to recover the sum of ₦1,300,000.00 from the officer involved, forwarding evidence of recovery for audit verification.

(f) A Capital payment voucher dated 14th October, 2014 was raised for the payment of ₦37,621,492.43 (Thirty-seven million, six hundred and twenty-one thousand, four hundred and ninety-two naira, forty-three kobo) mobilization fee to a contractor for the supply of Codor High-Tech Non-Lethal Equipment for the Ministry with a contract sum of ₦250,809,949.50 (Two hundred and fifty million, eight hundred and nine thousand, nine hundred and forty-nine naira, fifty kobo). Audit investigation carried out in the store confirmed that the items were not

received into the store as no store receipt voucher was issued for the supply. This was further confirmed by the store keeper. It was more worrisome that 6 (Six) months after the payment of mobilization fee to the contractor, these items could not be traced contrary to the confirmation of the PEO1 (Army-Log) in his memo reference BK/549/CON/1 dated 2nd July, 2014 that the contractor had procured these equipments without a letter of award which formed the basis for the payment of the mobilization fee.

To create more doubt to the whole process, the mobilization fee was paid to the contractor instead of the FCMB Bank that issued the Advance Payment Guarantee. This was also at variance with Article IV, section 4.1 of the contract agreement. The equipment has not been supplied as at the time of writing this report despite the urgent need for this equipment and the security challenges in the country.

Furthermore, payment voucher was not supported with sufficient documents such as the President's approval and breakdown of the contract price of each. The project file was not produced for audit verification despite the request. The inability to produce all these documents in support of the payment voucher for this contract was a violation of the provision of the Financial Regulation 110 which stipulates that "By virtue of the responsibilities and functions of the Accountant-General and Auditor-General or their representatives shall, all reasonable times, have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all federal ministries/extra-ministerial office and other arms of government or units. In view of the above, the payment cannot be accepted as proper charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦37,621,492.43 (Thirty-seven million, six hundred and twenty-one thousand four hundred and ninety two naira forty-three kobo) paid to the contractor instead of the bank Guarantor, FCMB, forwarding the treasury particulars for audit verification.

(g) A payment voucher was raised on 31st December, 2014 for the payment of the sum of ₦43,181,988.00 (Forty-three million, one hundred and eighty-one thousand, nine hundred and eighty-eight naira), being fifteen percent (15%) mobilization fee out of the total contract sum of ₦287,879,926.00 (Two hundred and eighty-seven million, eight hundred and seventy-nine thousand, nine hundred and twenty-six naira) to the Nigeria Army Engineering Corp (NAEC) for the construction of 2 (Two) Zonal Educational Office for the Ministry in Abuja and Lagos respectively.

Audit scrutiny of the documents in the file for these projects, revealed these irregularities:

(i) The file did not contain the Bill of Quantities (BOQ). Therefore, this had limited my office to carry out full verification exercise of the cost and quantities of items used in these projects despite our requests from the Ministry for these documents.

- (ii) The Bank Guarantee used to secure the fifteen percent (15%) of the contract sum as mobilization fee was not attached to the payment voucher. This contravenes the Article IV (4.1) of the contract agreement.
- (iii) A site inspection at Lunyi Barrack revealed that work was at the foundation level as at July, 2015, whereas the project was expected to be completed in June, 2015.

The Permanent Secretary has been requested to make these documents available for audit inspection and explain why the project at Lunyi Barracks has not been completed. His response is being awaited.

- (h) On 17th September, 2014 the total sum of ₦4,700,000.00 (Four million, seven hundred thousand naira) was paid to 6 (Six) military officers that were posted to the Ministry as rent allowances.

Further audit examination of these documents, revealed that:

- (i) The receipts obtained and agreement signed with the Landlords to indicate the genuineness of the transaction were not submitted to the ministry as at the time of writing this report in June, 2015.
- (ii) Whereas payment of rent had been monetized in line with extant circulars.

The Permanent Secretary has been requested to recover the total sum of ₦4,700,000.00 (Four million, seven hundred thousand naira) and the evidence of recovery forwarded for my verification.

- (i) Examination of payment voucher dated 2nd September, 2014 for the sum of ₦348,898,000.00 (Three hundred and forty-eight million, eight hundred and ninety-eight thousand naira) raised and paid to the Commandant of the Guards of Brigade, Abuja as 3rd and 4th Quarters allocation for the payments of ration cash allowances, oil and lubricants, operational support, miscellaneous, feeding and allowances at the Presidential Villa and its environs, revealed that there were no returns of expenditure on the activities carried out with this fund for the purposes of accountability, contrary to the provision of Financial Regulation 406 which stipulates that "When an authority to incur expenditure is issued by one ministry, extra-ministerial office and other arms of government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a vote book and forward monthly returns of expenditure to the issuing Ministry/Department showing expenditure, liabilities incurred and balance available. These monthly returns must be supported with copies of paid vouchers. Consequently, this sum of ₦348,898,000.00 transferred to the Brigade of Guards of the Nigerian Army cannot be accepted as a proper charge to the Federal Government.

The Permanent Secretary has been requested to recover the sum of ₦348,898,000.00, forwarding the recovery particulars for audit verification.

(k) A payment voucher No. 1155 dated 10th December, 2014 was raised in the name of a staff for the payment of ₦4,980,600.00 (Four million, nine hundred and eighty thousand six hundred naira) for allowances to 68 (Sixty-eight) athletes and procurement of refreshments, transportation, medication materials, registration and accommodation of participants in the Federation of Public Service Games in Ondo State.

Audit scrutiny of the attached documents to the payment voucher revealed that the advance payment remained unretired despite my repeated request. The evidence of acknowledgement by the 68 (Sixty-eight) beneficiaries was also not attached.

This was a violation of the provision of Financial Regulation 1420 which stipulates 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 requested to recover this payment totalling ₦4,980,600.00, forwarding the treasury particulars for my verification.

(l) At the 1st Mechanized Division of Nigeria Army (Civil Pay Unit) Kaduna, the following observations were made:

(i) Payment voucher No. 001 dated 27th January, 2014 for ₦19,450,000.00 (Nineteen million, four hundred and fifty thousand naira) was claimed to have been raised to pay the staff of the Unit as CONTISS ARREARS.

Further audit scrutiny revealed the following irregularities:

- (i) Internal memo requesting for payment was used as Authority-to-Incur Expenditure.
- (ii) No evidence to show that individual staff had applied for payment of the arrears.
- (iii) Variation and computation of individual arrears were not produced.
- (iv) Treasury Form 1 was used instead of payroll/e-payment.
- (v) Bank Mandate was not presented.
- (vi) Bank Statement did not reflect payment to beneficiaries accounts.

Consequently, this payment was doubtful, devoid of probity, transparency and accountability in the use of public funds.

The Permanent Secretary has been requested to recover the sum of ₦19,450,000.00 from the officer involved, forwarding evidence of recovery for audit verification.

(m) An amount of ₦13,478,311.98 (Thirteen million, four hundred and seventy-eight thousand three hundred and eleven naira, ninety-eight kobo) was reflected in the Bank Statement of Diamond Bank, Kaduna, Account No. 0003039262

maintained by the Civil Pay Unit as Deposit on the 4th of February 2014. Surprisingly, the same amount was withdrawn on the second day, 5th February 2014 for the payment of 1 Mechanized Division CONTISS ARREARS and no evidence was produced to support this transaction, despite my reminder.

Consequently, this payment cannot be accepted as a legitimate charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦13,478,311.98, forwarding evidence of recovery for audit verification.

(n) Payment voucher with Deptl. No. DEF/EC/05 dated 20th January, 2014 raised in the name of Central Bank of Nigeria revealed it was for the payment of estacode allowances to three officers for amounts totalling ₦3,255,432.00 (Three million, two hundred and fifty-five thousand, four hundred and thirty-two naira). The officers were attending the 1st and 4th Committee of the 68 General Assembly, held on 17th to 25th October 2013 in New York, U.S.A. The request and approval obtained was for 13 days inclusive of travelling time.

Surprisingly, the estacode allowances paid to these officers were for 16 days, resulting in excess payment of ₦538,830.00 (Five hundred and thirty-eight thousand eight hundred and thirty naira) to these officers.

The Permanent Secretary has been requested to recover the sum of ₦538,830.00 from these officers, forwarding the recovery particulars for my verification.

(o) The sum of ₦598,000.00 (Five hundred and ninety-eight thousand naira) was paid to 1 (One) officer vide payment voucher dated 19th May, 2014 for DTA and protocol logistics for Honorable Minister of State Defence (HMOSD) and his entourage.

Audit examination revealed that the payment voucher was not supported with detailed breakdown and documents to authenticate the expenditure, contrary to Financial Regulation 603, which insists on supporting documents to be attached to payment vouchers.

Consequently, I cannot accept this payment as a legitimate charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦598,000.00 from the officer, forwarding evidence of recovery for my verification.

All the issues raised have been communicated to the Permanent Secretary, Ministry of Defence Headquarters through my Audit Inspection Reports Ref. Nos. OAuGF/D&SAD/MOD/AIR/VOL.III/17 of 11th February, 2015, OAuGF/D&SAD/MOD/AIR/VOL.III/20 of 16th June, 2015, OAuGF/D&SAD/MOD/AIR/VOL.III/21 of 9th July, 2015,

OAU GF/D&SAD/MOD/AIR/VOL.III/19 of 11th June, 2015 and his response is still being awaited.

NIGERIA SECURITY AND CIVIL DEFENCE CORPS (NSCDC)
HEADQUARTERS, ABUJA

6.09 During the examination of the Corps Revenue Account maintained with a bank, it was observed that the total sum of ₦1,104,000.00 (One million, one hundred and four thousand naira) being part of Internally Generated Revenue for the period July . December 2014 was not remitted to the Consolidated Revenue Fund but rather was retained as balance in the account as at 31st December, 2014 by the bank in contravention of Financial Regulation 209 (v) which stipulates that for the purpose of accountability, revenue received monthly as Federal Government Independent Revenue by Ministries/Federal Pay Officers shall be reflected in the monthly Transcript and supported by a cheque payable to the Sub-Treasurer of the Federation.

Also this balance ought to have been fully remitted to the treasury as required by Section 80 (i) of the Constitution of the Federal Republic of Nigeria 1999, which states that All revenues or other moneys raised or received by the Federation (not being revenues or other moneys payable under this Constitution or any other Act of the national Assembly into any other public fund of the federation established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the Federation.+

(b) Examination of the pay roll, salary cash book and other related records maintained at the Corps Headquarters over the period under review, it was revealed that pay as you earn (PAYE) tax totalling ₦80,644,799.63 (Eighty million, six hundred and forty-four thousand, seven hundred and ninety-nine naira, sixty-three kobo) was deducted from the salaries of officers and men of the Corps domiciled in the Federal Capital Territory, Abuja for the months of November and December 2014. This amount was purportedly remitted to the treasury through various banks transfer, using the GIFMIS platform. However, the necessary receipts to authenticate these remittances were not produced for audit verification as at the time of this audit inspection in June 2015.

Consequently, I was unable to confirm that the amount deducted was remitted to the Federal Inland Revenue Service as required by extant regulation as the corresponding receipts to acknowledge these remittances were not produced for audit verification.

Similarly, audit examination of the payroll, revealed that Pay As You Earn (PAYE) taxes totaling ₦239,643,960.20 (Two hundred and thirty-nine million, six hundred and forty-three thousand, nine hundred and sixty naira, twenty kobo) was deducted from the salaries of various officers and men in different States of the Federation over the period under review. This was claimed to have been remitted through GIFMIS platform to the various State Revenue Boards. However, various receipts from the States Board of Internal Revenue necessary

to authenticate the remittance of these monies to the States were not produced for audit verification. Consequently, I was unable to confirm that the PAYE taxes totalling ₦239,643,960.20 (Two hundred and thirty-nine million, six hundred and forty-three thousand, nine hundred and sixty naira, twenty kobo) deducted from the salaries of officers and men were remitted to the States as required by extant regulation.

Finally, it was observed that a total sum of ₦1,051,235,308.18 (One billion, fifty-one million, two hundred and thirty-five thousand, three hundred and eight naira, eighteen kobo) being payment deductions in respect of Federal Housing Loan Board and National Housing Funds (NHF) from the salaries of officers and men of the Corps was claimed to have been remitted to these agencies over the period under review.

Various receipts necessary to acknowledge and authenticate these remittances to the relevant agencies were not produced for audit verification. This has, therefore, rendered this transaction doubtful.

(c) Audit examination of payment vouchers raised in the Nigeria Security and Civil Defence Corps Headquarter, Abuja in the month of May 2014, revealed that various payments totalling ₦2,267,000.00 (Two million, two hundred and sixty-seven thousand naira) were made to some staff for the procurement of stores and provision of other related services above the authorized limit of ₦200,000.00 contrary to the provision of the Federal Government Treasury Circular Ref. No. TRY/A2 & B2/2009 OAGF/CAD/26 of 24th March, 2009 which states that "All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contracts.+ The procurement of these goods and provision of services would have been better handled through the award of contracts to competent contractors on receipts of at least 3 quotations as required by extant regulations. This has resulted a loss of 10% Withholding Tax and Value added Tax revenue totalling ₦226,700.00 (Two hundred and twenty-six thousand, seven hundred naira) due to the government.

(d) Audit scrutiny of relevant store records of procured store items in the month of May, 2014 revealed that store items totalling ₦1,154,000.00 (One million, one hundred and fifty-four thousand naira) allegedly procured were not taken on store ledger charge before utilization, contrary to the provision of Financial Regulation 2402 which seeks to ensure that on all payment vouchers for the purchase of stores, the store keeper must certify that the store items procured have been received and taken on store ledger charge accordingly. Store Receipt Vouchers (SRV) was not raised for the procured items neither were evidence of their issuance and usage produced for verification as at the time of writing this report.

As a result, the genuineness of these expenditures cannot be ascertained as these items were neither taken on store ledger charge on purchase or issued out for usage on approval of the authorized officer; thereby rendering the genuineness of this transaction doubtful.

(e) During the audit examination of payment vouchers raised and paid at the Corps Headquarters, Abuja, for the settlement of insurance premium over the period under review, it was observed that various Payment Vouchers for sums totalling ₦93,328,942.98 (Ninety-three million, three hundred and twenty-eight thousand, nine hundred and forty-two naira, ninety-eight kobo) were not made available for audit as at the time of audit inspection in April, 2015, in violation of Financial Regulation 601 which insists that %Payment Vouchers must be raised for services rendered by persons.+

The Commandant-General was requested to produce these outstanding vouchers for audit verification, otherwise, the expenditures will not be accepted as proper charges against Public Funds and should be refunded accordingly and evidence of refund forwarded for audit verification. His response is being awaited.

(f) During the audit examination of payment vouchers raised and paid at the Corps Headquarters, Abuja, over the period under review, it was observed that amount totalling ₦104,080,777.02 (One hundred and four million, eighty thousand, seven hundred and seventy-seven naira, two kobo) was paid to various brokerage firms as settlement for renewal of insurance policy cover of the Corps vehicles, assets and personnel for the period covering 1st January . 31st December 2014.

However, relevant supporting documents necessary to authenticate these payments such as Certificate of Insurance, receipts from Insurance Companies, insurance computation sheets, schedule of assets insured, list of officers assured, and Insurance Policy Cover Indemnity File were neither attached to the vouchers nor produced on demand for our verification, contrary to financial Regulation 603(i) which insists on the attachment of relevant particulars for services rendered.

Furthermore, there was no evidence produced to confirm that the various Brokers paid the Insurance Companies their Premiums within the stipulated time in compliance with section 41(l) of the Insurance Act 2003 which states that %were an Insurance business is transacted through an Insurance Broker, the Insurance Broker shall not later than thirty (30) days of collecting the premium remit to the Insurer, premium collected by him.+

The insurance premium for the policies covered, were equally observed to have been paid in arrears contrary to the provision of the Insurance Act 2003 which stipulates that %he receipt of an Insurance premium shall be a condition precedent to a valid contract of an insurance and there shall be no cover in respect of an Insurance risk unless the premium is paid in advance.+ These insurance premiums were paid between August and December 2014.

In view of the above, it was difficult to confirm the genuineness of these transactions and that commensurate value had been obtained from the Insurance Companies for expenditures incurred.

The Commandant-General was asked to produce the following documents:

- (i) Evidence of the acknowledgement of receipt of the premium by the brokers and the insurance companies.
- (ii) Copies of the policies issued by these insurance companies
- (iii) Copies of the insurance certificates for the insured vehicles
- (iv) Valuation certificate for the buildings insured.
- (v) The list of the various classes of insurance which the Nigeria Security and Civil Defence Corps paid premium for and the policy numbers to authenticate these expenditures, otherwise, they cannot be regarded as genuine and legitimate charges against Public Funds and therefore, the sum of ₦104,080,777.02 (One hundred and four million, eighty thousand, seven hundred and seventy-seven naira, two kobo) should be recovered from the companies, paid to treasury, forwarding particulars of recovery for audit verification. He is yet to respond as October 2015.

(i) During the audit examination of accounting records and documents maintained at the Nigeria Security and Civil Defence Corps Headquarters, Abuja, it was observed that sum totalling ₦31,211,000.00 (Thirty-one million, two hundred and eleven thousand naira) was paid to Insurance Broker for insurance services. This Firm was not registered with the National Insurance Commission for insurance business, and therefore not eligible for patronage of insurance business.

This practice contravenes section 36(1) of the provision of the Insurance Act of 2003 which stipulates that ~~no~~ person shall transact business in Nigeria as an insurance broker unless he is registered under this Act.+and 36(8) ~~a~~ person who transacts business as an insurance broker without having been registered in that behalf under the Act commits an offence and is liable on conviction.+

Engaging the services of this unregistered brokerage Firm to undertake Insurance Policy cover of both assets and personnel of the Corps falls short of the requirement of the Financial Regulations provision 415 which requires that ~~a~~All Officers responsible for expenditure to exercise due economy in the handling of public funds and that money must not be spent merely because it had been voted for+. Consequently, payment cannot be recognised as legitimate and proper charge on Public Funds.

The Commandant-General was asked to explain why due diligence was not done before the engagement of an unregistered Broker and to forward the evidence of payment and copy of the insurance policy for audit verification, Otherwise, recover the full amount of ~~₦~~31,211,000.00 (Thirty-one million, two hundred and eleven thousand naira) and forward receipt particulars for verification. His response is being awaited.

(j) During the audit examination of the insurance records and documents maintained at the Corps Headquarters, Abuja, it was revealed that the Insurance Companies were yet to acknowledge the receipts of the sum of ₦108,051,977.02 (One hundred and eight million, fifty-one thousand, nine hundred and seventy-seven naira, two kobo) paid as premium to brokers for insurance policy cover of assets, vehicles and personnel of the Corps. This practice contravenes the Insurance Act of 2003 which requires the confirmation of all Insurance premium settled through Brokers or Agents to the Insurance Companies from their clients within 30 days.

The Commandant-General was asked to produce the confirmation of the receipt of premium for the sum totalling ₦108,051,977.02 (One hundred and eight million, fifty-one thousand, nine hundred and seventy-seven naira two kobo) paid through various Brokers for insurance policy cover of assets and personnel of the Corps, otherwise, recover the amount under reference from the Brokers, pay to treasury and particulars of recovery forwarded for audit verification. His response is being awaited.

(k) During the audit of insurance records and documents maintained at the Corps Headquarters, Abuja, it was observed that the personnel of the Corps were assured for ₦49,846,297.98 (Forty-nine million eight hundred and forty-six thousand two hundred and ninety-seven naira, ninety-eight kobo) and paid in September, 2014 to an Insurance Broker. This payment could not be verified due to the non-availability of relevant records, schedules of assured personnel and the premium computation sheets.

This contravenes Financial Regulations 110 which states that ~~the~~ Auditor-General or his representative shall at all reasonable time have access to books of accounts, documents and other records and information relating to the account of MDA. Consequently, the expenditure totalling ₦49,846,297.98 cannot be regarded as legitimate and proper charge against Public Funds.

The Commandant-General was required to produce the relevant documents relating to the insurance of personnel, otherwise, recover the amount totalling ₦49,846,297.98 (Forty-nine million, eight hundred and forty-six thousand, two hundred and ninety-seven naira, ninety-eight kobo) from the companies, pay back to treasury and records of recovery produced for audit verification. His response is being awaited.

(l) During the audit examination of payment vouchers paid at the Corps Headquarters, Abuja, in the month of July 2014, it was observed that payments totalling ₦5,110,000.00 (Five million, one hundred and ten thousand naira) were misclassified to other votes other than those expenditures provided for in the approved estimate. This act contravenes Financial Regulation 417 which states that ~~ex~~ expenditure shall strictly be classified in accordance with the Estimates, and Votes must be applied only to the purposes for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed. It is therefore the duty of officer(s) controlling vote to ensure that expenditures incurred are authorised and payment vouchers are correctly classified as contained in

approved Estimate.+ Consequently, these payments totalling ₦5,110,000.00 (Five million one hundred and ten thousand Naira) are inappropriate.

The Commandant-General was asked to explain and produce for audit verification the approved virement warrant authorising this violation of extant Regulations, otherwise, these payments will be regarded as irregular according to Financial Regulations 3106 and has to be recovered from the payees and evidence of recovery forwarded for audit verification. His response is being awaited.

(m) During the audit examination of relevant accounting records and documents maintained at the Corps Headquarters, it was revealed that a total sum of ₦13,150,000.00 (Thirteen million, one hundred fifty thousand naira) was paid to various landlords in the month of July 2014 for the renting of accommodation for officers of the Corps. This expenditure is at variance with Federal Government Monetization Policy which has consolidated all allowances like residential rent, etc. Furthermore, the rent agreements were not dated while necessary supporting documents such as receipts, letter of acceptance, list of quartered staff, rent payable register, etc necessary to authenticate this expenditure were neither attached to the vouchers nor produced on demand.

This practice contravenes Financial Regulation 603 which states that ~~all~~ Payment Vouchers cannot be checked without reference to any other document and all vouchers be supported with relevant documents.+ This expenditure is a breach of the Government Monetization Policy and therefore cannot be regarded as legitimate and proper charges against Public Funds.

The Commandant-General was asked to explain this infraction of the Federal Government Monetization Policy and produce the relevant supporting documents to authenticate this expenditure, otherwise, recover the sum of ₦13,150,000.00 (Thirteen million, one hundred fifty thousand naira), pay to the treasury and evidence produced for audit verification. His response is being awaited.

MINISTRY OF POLICE AFFAIRS, ABUJA

6.10 At the Ministry of Police Affairs, a contract was awarded for the contract sum of ₦150,095,056.00 (One hundred and fifty million, ninety-five thousand, fifty-six naira) on 13th October, 2012 to a contractor for the construction of Commandant quarters (1 No. 4 bedroom quarters, 1 No. Boys quarters), 2 Nos. 3 bedroom SPO quarters with 2 Nos. Boy quarters at Police Training School, Kudan, Kaduna State.

The final payment was made in the month of September 2014. However, physical inspection of the project in the month of August 2015, i.e. eleven months after the final payment was made to the contractor, revealed the following anomalies:

- (i) It was observed that fixtures/fittings, electrical materials and doors, with the total Bill of Quantity value of ₦13,270,300.00 (Thirteen million, two hundred and seventy thousand, three hundred naira) were not supplied and installed by the contractor.
- (ii) The sum of ₦4,833,979.28 (Four million, eight hundred and thirty-three thousand, nine hundred and seventy-nine naira, twenty-eight kobo) being 3.5% provisional sum for project administration as provided in the Bill of Quantity was not accounted for.
- (iii) The following items installed were of a sub-standard nature:
 - (a) Asbestos Ceiling were mostly used instead of the PVC ceiling as provided in the BOQ and the PVC ceiling used was of inferior quality.
 - (b) Some rooms in the buildings were leaking due to poor roofing and some of the doors fixed were sub standard.
 - (c) Some fixtures and fitting supplied did not conform with the type provided in the BOQ
 - (d) Ceiling roof was used in the Kitchen instead of suspended roof Slab as provided in the BOQ for Commandant quarters and 2No. SPO quarters.

The Permanent Secretary was asked to recover the sum of ₦13,270,300.00 (Thirteen million, two hundred and seventy thousand, three hundred naira) paid for items not supplied and installed, forwarding the recovery particulars for verification and also account for the sum of ₦4,833,979.28 (Four million, eight hundred and thirty-three thousand, nine hundred and seventy-nine naira, twenty-eight kobo) meant for project administration. He was requested to bring the contractor to site to replace the substandard items with quality ones, otherwise refund equivalent amount.

- (b) A contract was awarded for the sum of ₦174,959,051.39 (One hundred and seventy-four million, nine hundred and fifty-nine thousand fifty-one naira thirty-nine kobo) on 13th October, 2012 to a contractor for the construction of 2 No. Male Dormitory Building: 1 No. Female Dormitory Building and Dining Hall/Kitchen Building at Police Training School kudan, Kaduna State.

The final payment for the contract was made in the month of September 2014. However, physical inspection visit to the project site for verification in the month of August, 2015 i.e. eleven months after the final payment was made to the contractor revealed the following anomalies:

- (i) The total sum of ₦9,288,650.00 (Nine million, two hundred and eighty-eight thousand, six hundred and fifty naira) of Bill of Quantity items, including furniture/fittings and other items were not supplied and installed.

- (ii) Provisional sum of ₦5,634,752.06 (Five million, six hundred and thirty-four thousand, seven hundred and fifty-two naira, six kobo) for project administration was not accounted for.
- (iii) The following substandard items were used:
 - (a) The BOQ provided for suspended roof slabs in the Kitchen, but Asbestos ceiling was used in place of suspended roof slab.
 - (b) In the Dormitory, PVC Ceiling had started falling apart due to inferior quality of the PVC Ceiling.

The Permanent Secretary was asked to recover the sum of ₦9,288,650.00 paid for items not supplied and installed, forwarding evidence of recovery for audit verification and also account for the sum of ₦5,634,752.00 meant for project administration. He was requested to invite the contractor to site to rectify the defects. He is yet to respond.

(c) A contract was also awarded on 30th September, 2013 for the contract sum of ₦30,711,742.46 (Thirty million, seven hundred and eleven thousand, seven hundred and forty-two naira, forty-six kobo) for the construction of 1 No. 40 Bed Male Hostel (Storey Building) at police Training School, Kudan, Kaduna State.

The contractor was fully paid in September, 2014, vide Payment Voucher No. 75 for the sum of ₦30,711,742.46. However, physical inspection visit to the project site in the month of August 2015, i.e. eleven month after full payment was made, revealed the following anomalies:

- (i) ₦1,028,000.00 (One million, twenty-eight thousand naira) worth of items such as Bed Sheet, Pillow case, Prepaid Meter, etc as specified in the Price Bill of Quantity were not supplied or installed by the contractor.
- (ii) Some PVC Ceilings used in the hostel have started falling apart which could be due to inferior type of PVC Ceiling used.

The Permanent Secretary was asked to compel the contractor to return to the project site to rectify the defects and also recover the sum of ₦1,028,000.00 in accordance with Financial Regulation 3104(iii).

The issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/D&SAD/MPA/AIR/VOL.1/15 dated 23rd September, 2015. He is yet to respond.

(d) It was further observed that a contract which was awarded to a contractor on 20th December, 2010 for the contract sum of ₦78,060,132.00 (Seventy-eight million, sixty thousand, one hundred and thirty-two naira) for the construction of 2 No. Blocks of 8 classrooms at Police Training School, Kudan, Kaduna State, had been abandoned.

The part payment was made for the sum of ₦23,664,161.30 (Twenty-three million, six hundred and sixty-four thousand, one hundred and sixty-one Naira, thirty kobo) on 21st October, 2014 as requested.

However, physical inspection visit to the site in the month of August 2015 i.e Ten months after the part payment had been made (which was based on 50% level of completion as clearly indicated in the schedule of payment supported by certified copy of Interim Job Valuation Certificate issued in respect of same project) revealed that:

- (i) The construction was still at foundation level as DPC had not been cast.
- (ii) Supervising Ministry appeared to have been negligent by issuing an interim Job Valuation Certificate at 50% level of completion.
- (iii) The payment contravenes Financial Regulation 708 which stipulates that no account should payment be made for services not yet performed or for goods not yet supplied+

The Permanent Secretary was asked to recover the amount under reference in line with Financial Regulation 3106, which considers this payment as irregular, since it will not be admissible as a legitimate charge against public funds. He is yet to forward evidence of recovery.

NIGERIA PRISONS SERVICE, HEADQUARTERS, ABUJA

6.11 During the audit examination of the monthly expenditures on personnel cost of the Nigeria Prisons Service, Headquarters, Abuja, it was observed that a total sum of ₦32,585,276,601.12 (Thirty-two billion, five hundred and eighty-five million, two hundred and seventy-six thousand, six hundred and one naira, twelve kobo) was released for the payment of Personnel cost, while a total sum of ₦32,342,266,504.56 (Thirty-two billion, three hundred and forty-two million, two hundred and sixty-six thousand, five hundred and four naira, fifty-six kobo) was expended for the year 2014. Therefore, there was an unspent balance of ₦243,110,096.89 (Two hundred and forty-three million, one hundred and ten thousand ninety-six naira eighty-nine kobo) . However, there was no evidence produced to show that this amount was paid back to chest.

The Comptroller-General of Prisons was asked to produce copy of the Treasury 6 receipt and copy of the Bank Statement as the evidence of payment of ₦243,110,096.89 (Two hundred and forty-three million one hundred and ten thousand ninety-six Naira eighty-nine kobo) to chest and to otherwise recover the amount under reference, furnishing the recovery particulars for audit verification.

(b) During examination of PAYE deductions, it was observed that the total sum of ₦2,036,758,176.75 (Two billion, thirty-six million, seven hundred and fifty-eight thousand, one hundred and seventy-six naira, seventy-five kobo) was deducted and remitted by Nigeria Prisons Service to the Federal Inland Revenue Service. Evidence of remittance was not produced for audit examination.

The Comptroller-General of Prisons has been requested to produce the Pay Direct Pro-forma payment acknowledgement generated by the bank in respect of the remittance of the sum of ₦2,036,758,176.75 (Two billion, thirty-six million, seven hundred and fifty-eight thousand, one hundred and seventy-six naira, seventy-five kobo) for audit inspection in compliance with the Financial Regulation 235.

The issues raised were communicated to the Comptroller-General of Prisons through my Audit Inspection Report dated 26th August, 2015 Ref. No. OAuGF/D&SAD/NPS/AIR/VOL.1/14. He is yet to respond.

SECTION 7

JUDICIARY AUDIT DEPARTMENT

JUDICIARY AUDIT DEPARTMENT

NATIONAL INDUSTRIAL COURT OF NIGERIA

7.01 During the audit examination of 2014 payment vouchers in respect of Insurance Premium in National Industrial Court of Nigeria, it was observed that amounts totalling ₦22,874,798.75 (Twenty-two million, eight hundred and seventy-four thousand, seven hundred and ninety eight naira, seventy-five kobo) were paid to 2 (Two) Insurance brokers for the settlement of Insurance Premium on Motor vehicles, fire and Special Perils and Burglary Insurance.

However, the following irregularities were observed with the transactions.

- (i) The Insurance Policies for these transactions were not produced for audit examinations in compliance with Section 15(i) of the Insurance Act, 2013 which states that "The Policy document evidencing the contract of Insurance shall be delivered to the insured not later than 60 days after payments of the first premium".
- (ii) There was no Insurance Policy file presented for audit examination.
- (iii) The 2 (Two) Insurance brokers involved in the transactions had not valid licenses as at July, 2014. The renewal of such licenses would have qualified them to transact businesses on behalf of their clients.

- (iv) The 2 (Two) brokers Certificate of Registration as brokers were not screen before being appointed as Insurance brokers to National Industrial Court and that made the contract agreements invalid.
- (v) There were no evidences to confirm that the 2 (two) insurance brokers remitted the sum of ₦22,874,798.75 (Twenty-two million, eight hundred and seventy-four thousand, seven hundred and ninety eight naira, seventy-five kobo) collected from the Industrial Court as premium to any insurance or underwriter in compliance with Section 419i) of the Insurance Act 2003 which states that where an insurance business is transacted through an insurance broker, the insurance broker shall not later than 30 days of collecting the premium, pay to the insurer collected by him±

In response to my audit query dated 26th June 2015, it was stated that these brokerage firms were registered, but could not get their certificates and license renewed during the period under review. However, that of 2015 was renewed thereby avoiding that of 2014. The remittances were made in 2015 when they could transact legal businesses with Insurers.

The responses to my query by the Chief Registrar raised further questions such as the following:

- (i) According to the Insurance guidelines, will such brokers deal legitimately with the insurance company without renewed license?
- (ii) The money collected by the 2 (two) insurance brokers amounting ₦22,874,798.75 (Twenty-two million, eight hundred and seventy-four thousand, seven hundred and ninety eight naira, seventy-five kobo), was it remitted to the insurers and necessary receipts obtained and returned to the National Industrial Court in line with section 15(i) of the Insurance Act 2013 which states that the Policy Documents evidencing the contract of insurance shall be delivered to the insured not later than 60 days after payments of the first premium? (Premium was paid to brokers in April, 2014 but remittance was in March, 2015).
- (iii) Did the National Industrial Court screen the documents submitted by the 2 (two) Brokerage firms to ascertain their eligibility before entering into any contract agreement for the period under audit.

In view of the above, the Chief Registrar has been requested to submit to me copies of the Certificates and Licenses which confirm the 2 (Two) contractors as registered Insurance brokers legally authorised to undertake Insurance brokerage business as from 2014; and receipt from the Insurance companies issued as evidence of remittance of the sum of ₦22,874,798.75 (Twenty-two million, eight hundred and seventy-four thousand, seven hundred and ninety eight naira, seventy-five kobo) as premium paid for 2014 and 2015, otherwise recover and pay back to Chest the sum of ₦22,874,798.75 (Twenty-two million, eight hundred and seventy-four thousand, seven hundred and ninety eight naira,

seventy-five kobo) paid to the contractors. Evidence of remittance should be forwarded to me for audit verification. His response is still been awaited.

(b) In the course of examining accounting records maintained by National Industrial Court of Nigeria, 35 (Thirty-five) payment vouchers for amount totalling ~~₦~~47,865,885.96 (Forty-seven million, eight hundred and sixty-five thousand, eight hundred and eighty-five naira, ninety-six kobo) were raised and paid as premium to the insurance brokers and the insurance companies. The Insurance certificates and renewal endorsements for the insurers were not presented for examination.

The Chief Register has been requested to produce the documents, or refund the sum of ₦47,865,885.96 (Forty-seven million, eight hundred and sixty-five thousand, eight hundred and eighty-five naira, ninety-six kobo). His response is been awaited.

(c) Some vital documents including list of Boarded vehicles, Vehicle Ledger, Plant Ledger, Motor Vehicle Insurance claim files etc for 2013 and 2014 were not produced for audit examination despite repeated demand for them. These requests were made through my correspondences with Ref. No. OAuGF/NIC/COR/2015/72 of 25th February, 2015 and subsequent reminders Ref. No. OAuGF/NIC/COR/2015/73 and OAuGF/NIC/COR/2015/75 of 4th March and 11th March, 2015 respectively. Therefore, I find it difficult to accept expenditures relating to these documents as proper and legitimate charge against public funds.

The Chief Register has been requested to refund the money to treasury and forward receipts to my Office for verification.

All the issues raised have been communicated to the Chief Registrar through my Audit Inspection Report Ref. No. OAuGF/NIC/AIR/VOL.III/7 dated 23rd March, 2015. His response is still being awaited as at the time of writing this report in August, 2015.

FEDERAL HIGH COURT

7.02 During the examination of accounting records and other related documents maintained at the Federal High Court, Abuja, in the year 2014, the following observations were made:

(a) Amounts totalling ~~₦~~44,428,125.00 (Forty-four million, four hundred and twenty-eight thousand, one hundred and twenty-five naira) were granted to 12 (Twelve) members of staff of the Federal High Court between March and December 2014 as advances.

It was surprising to observe that out of this amount, the sum of ~~₦~~5,165,500.00 (Five million, one hundred and sixty-five thousand, five hundred naira) was given to 5 (Five) staff of the Office between March and December,

2013 and it has remained unretired up to the time of writing this report in August, 2015 contrary to the provision of the Financial Regulation Section 1405 and 1420 which states that ~~it~~ is the responsibility of all Accounting officers to ensure that all advances granted to officers are fully recovered+. Also an Extant Circular stipulates that no officer should be given another advance unless he/she has retired the previous one. All these were not adhered to as most of the officers were given multiple advances within the period under audit and they remained unretired. It was expected that the Accounting officer should have recovered this ~~N~~44,428,125.00 (Forty-four million, four hundred and twenty-eight thousand, one hundred and twenty-five naira) in accordance with the guidelines concerning granting of advances to individuals or recover same enbloc from the affected officers and furnish me with the recovery particulars.

(b) A total sum of ~~N~~90,588,425.00 (Ninety million, five hundred and eighty-eight thousand, four hundred and twenty-five naira) were granted to 15 (Fifteen) officers, some in multiple forms as advances. On investigation, it was observed that each exceeded the limit of ~~N~~200,000.00 authorised for the procurement of goods and services in line with the provision in Treasury Circular with Ref. No. TRY/A2 and B2/2009, OAGF/CAD/026/VOL.I/188 of 9th April 2013 which states that ~~all~~ Accounting officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ~~N~~200,000.00 should be made only through award of contract+.

This practice has denied the Federal Government revenue in form of Withholding Tax (WHT) and Value Added Tax (VAT) amounting to ~~N~~9,058,842.50 (Nine million, fifty-eight thousand, eight hundred and forty-two naira, fifty kobo) if the procurements were contracted. The Chief Registrar has been requested to give reason(s) for this loss and the flagrant infraction of the extant circular.

(c) Examination of accounting records also revealed that out of the ~~N~~14,420,000.00 (Fourteen million, four hundred and twenty thousand naira) granted to 2 (Two) Honourable Justices of the Court between January 2009 and December 2013, only ~~N~~6,546,681.03 (Six million, five hundred and forty-six thousand, six hundred and eighty-one naira, three kobo) was repaid, leaving a balance of ~~N~~7,873,318.97 (Seven million, eight hundred and seventy-three thousand, three hundred and eighteen naira, ninety-seven kobo) was not repaid by the 2 (Two) Honourable Justices.

The Chief Registrar was requested in my Audit Inspection Report Ref. No. OAuGF/JAD/FHC/AIR/16 dated 4th August, 2015 to direct the Head of Finance to recover the sum of ~~N~~7,873,318.97 (Seven million, eight hundred and seventy-three thousand, three hundred and eighteen naira, ninety-seven kobo) immediately from the 2 (Two) Honourable Justices in line with the provision of Financial Regulation 3118 which states that ~~the~~ Head of Finance and Accounts or Head of Accounts who fails to recover personal advances from staff be requested within 21 days to offer written explanations to a query addressed to him on this irregularity. All losses suffered by Government as a result of negligence shall be recovered from or surcharged against the defaulting officer if he/she is a public officer and such officer would be charged for gross misconduct

under the Public Service Rules. All recovery particulars should be forwarded to me for verification. The Chief Registrar is yet to act on this request as the recovery particulars have not been sent for verification.

(d) A sum of ~~₦~~8,648,700.00 (Eight million, six hundred and forty-eight thousand, seven hundred naira) was paid to a contract twice vide PV No. FHC/OC/REC/5319/2014 and FAC/OC/RED/4793/2014 both of same date 21st November 2014 as course fees on the workshop organized for junior staff of Federal High Court, Abuja.

An examination of the payment voucher revealed that only 5% Withholding Tax were charged instead of 10% as provided in Federal Inland Revenue Service circular No. 9502 of 20th February, 1995 (as amended) which stipulates that Withholding Tax Rate for Commissions, Consultancy, Professional, Technical and Management Fees shall be 10%. This therefore led to an under-deduction of Withholding Tax amounting to ~~₦~~432,435.00 (Four hundred and thirty-two thousand, four hundred and thirty-five naira).

Another contractor was paid the sum of ~~₦~~2,700,000.00 (Two million, seven hundred thousand naira) to supply 100 copies of law books to Federal High Court, Abuja. While examining the payment voucher, it was observed that Withholding Tax of 5% was not deducted. This made the contractor to be over-paid by the sum of ~~₦~~135,000.00 (One hundred and thirty-five thousand naira) being aspect of Withholding Tax which would have been deducted and remitted to Federal Inland Revenue Service.

From these 2 (Two) contractors, the Chief Registrar was asked to recover the sum of ~~₦~~567,435.00 (Five hundred and sixty-seven thousand, four hundred and thirty-five naira) and remit same to the appropriate authority. The recovery particulars were to be furnished for audit verification.

(e) It was also discovered that the sum of ~~₦~~14,422,210.60 (Fourteen million, four hundred and twenty-two thousand, two hundred and ten naira, sixty kobo) being the unspent balance of Recurrent Overhead releases at the end of the financial year was not remitted to the Consolidated Revenue Fund Account in line with the provision in Financial Regulation 414 which states that ~~un~~unspent balances to lapse with financial year.

Within the year under audit, total amount released for Recurrent Overhead expenses was ~~₦~~4,071,803,466.10 (Four billion, seventy-one million, eight hundred and three thousand, four hundred and sixty-six naira, ten kobo). Total amount spent according to accounting records was ~~₦~~4,057,318,577.18 (Four billion, fifty-seven million, three hundred and eighteen thousand, five hundred and seventy-seven naira, eighteen kobo) thereby leaving an unspent balance of ~~₦~~14,484,889.52 (Fourteen million, four hundred and eighty-four thousand, eight hundred and eighty-nine naira, fifty-two kobo). Available records showed that out of this amount, only ~~₦~~42,678.32 (Forty-two thousand, six hundred and seventy-eight naira, thirty-two kobo) was remitted to Consolidated Revenue Fund Account thereby leaving the balance of ~~₦~~14,442,210.60 (Fourteen million, four hundred

and forty-two thousand, two hundred and ten naira, sixty kobo) unremitted and unaccounted for.

The Chief Registrar has been asked to explain his action and to refund the sum of ₦14,442,210.60 (Fourteen million, four hundred and forty-two thousand, two hundred and ten naira, sixty kobo) and furnish me with particulars of the refund for verification.

(f) Eight (8) retired staff located in Edo, Enugu, Kogi, Lagos, Osun and FCT were paid salaries amounting to ₦3,275,770.95 (Three million, two hundred and seventy-five thousand, seven hundred and seventy naira, ninety-five kobo). The salaries were paid to these officers after they had retired either as a result of attaining 60 years of age or have served for 35 years.

The Chief Registrar has been requested to recover this money and forward the recovery particulars to me for verification. His is yet to do so.

(g) The sum of ₦4,855,800.00 (Four million, eight hundred and fifty-five thousand, eight hundred naira) was part of money realised from the disposal of 85 (Eighty-five) vehicles which remained unaccounted for. According to records, out of ₦6,277,500.00 (Six million, two hundred and seventy-seven thousand, five hundred naira), only the sum of ₦1,421,700.00 (One million, four hundred and twenty-one thousand, seven hundred naira) from 11 (Eleven) vehicles was collected and paid into revenue account as at May 2014.

The Chief Registrar was requested to remit the outstanding balance of ₦4,855,800.00 (Four million, eight hundred and fifty-five thousand, eight hundred naira) being money realised from sale of the remaining 74 (Seventy-four) vehicles and furnish remittance particulars to me for verification.

(h) Four (4) contracts awarded for the supply of books were paid without deduction of Withholding Tax. The mandatory 5% WHT deductible from these contract totalled ₦694,650.00 (Six hundred and ninety-four thousand, six hundred and fifty naira). The none deduction of this amount has made the Federal Government to loose revenue totalling ₦694,650.00 (Six hundred and ninety-four thousand, six hundred and fifty naira).

The Chief Registrar was asked to recover this money from the contractors involved and forward the recovery particulars for verification. The action has not been taken by him.

(j) Eighty-four (84) payment vouchers with amounts totalling ₦749,786,241.31 (Seven hundred and forty-nine million, seven hundred and eighty-six thousand, two hundred and forty-one naira, thirty-one kobo) were not produced for audit examination and verification. The breakdown of the payment vouchers not seen by the Auditors are:

(a) Fifty-two (52) payment vouchers with amounts totalling ₦130,337,250.00 (One hundred and thirty million, three hundred and thirty-seven thousand, two hundred and fifty naira) raised under Overhead expenses between February and December, 2014.

- (b) Thirty-two (32) payment vouchers with amounts totalling ₦619,448,985.31 (Six hundred and nineteen million, four hundred and forty-eight thousand, nine hundred and eighty-five naira, thirty-one kobo) raised and paid under Capital Vote.

The Chief Registrar was requested to forward these outstanding payment vouchers for audit examination else they would not be accepted as legitimate expenses against public funds. He has not produced the payment voucher as at the time of writing this report. He should therefore refund the money and forward evidence of such refund to me for verification.

- (k) Twenty-eight (28) payment vouchers for amounts totalling ₦564,776,651.53 (Five hundred and sixty-four million, seven hundred and seventy-six thousand, six hundred and fifty-one naira, fifty-three kobo), were raised and paid for various insurance premium and renewals between January, 2012 and December, 2014 as understated:

- (i) Twenty-two (22) payment vouchers for amounts totalling ₦376,634,478.96 (Three hundred and seventy-six million, six hundred and thirty-four thousand, four hundred and seventy-eight naira, ninety-six kobo), raised and paid for Premium and Renewal of Vehicle Insurance.
- (ii) Five (5) payment vouchers for amounts totalling ₦164,782,200.22 (One hundred and sixty-four million, seven hundred and eighty-two thousand, two hundred naira, twenty-two kobo), raised and paid for Premium and Renewal of Group Life Insurance for Judges and staff.
- (iii) One (1) payment voucher for ₦23,359,972.35 (Twenty-three million, three hundred and fifty-nine thousand, nine hundred and seventy-two naira, thirty-five kobo), raised and paid for Premium and Renewal of Buildings Insurance.

However, relevant documents such as letter of request for insurance cover, letter of engagement/award of insurance contract to the insurance broker or insurance companies, contract note from the insurance company/broker, payment slips, schedule of staff/Judges insured (in the case of group life assurance), schedule of insured assets (vehicle and building, etc.) for the payment of the sum of ₦564,776,651.53 (Five hundred and sixty-four million, seven hundred and seventy-six thousand, six hundred and fifty-one naira, fifty-three kobo), were not produced for audit examination despite repeated demands.

The Chief Registrar has been requested to produce the above mentioned documents for verification; otherwise refund the sum of ₦564,776,651.53 to treasury and forward recovery particulars to me for verification.

All the issues raised above have been communicated to the Chief Registrar through my Audit Inspection Report Ref. No. OAuGF/JAD/FHC/AIR/15 dated 7th July and another on 4th August, 2015. His response is still being awaited as at the time of writing this report in September, 2015.

SECTION 8

**LEGISLATURE AUDIT
DEPARTMENT**

LEGISLATURE AUDIT DEPARTMENT

NATIONAL ASSEMBLY, ABUJA

8.01 During the Audit of the Accounting Records maintained at the National Assembly, the following observations were made:

MANAGEMENT

At the Management Department, it was observed that a total sum of ₦9,392,995,515.00 (Nine billion, three hundred and ninety-two million, nine hundred and ninety-five thousand, five hundred and fifteen naira) were transferred from the General Services Account to other Accounts in different Banks between January and December 2014, for purposes which includes; Senate General Services/Appropriation/Constitutional Review, House of Representative Services, UNDP Projects and Research Office Services.

No expenditure returns or documentary evidence were rendered to account for how these sums were expended. The management has been requested to render accounts of how the funds were expended by providing the Vote book, Cash Book, Bank Statements and other records maintained for the disbursement

of those transfers or refund to treasury and made details available to my Office for verification.

(b) In another development, 3 (three) payments to the tune of ~~N~~289,125,800.00 (Two hundred and eighty-nine million, one hundred and twenty-five thousand, eight hundred naira) made between the months of July and December 2014 for rent and other utilities were not receipted.

(i) The sum of ~~N~~50 million was paid as rent for House No.1, Ikot Ekpene Close, Area 11, off Emeka Anyeoku Street, Abuja which is being used for clinic services. The rent agreement and receipt of payment were not presented for examination.

(ii) Another sum of ~~N~~11,125,000.00 (Eleven million, one hundred and twenty-five thousand naira) paid for Waste Disposal Services to the Abuja Environmental Protection Board, was also not receipted.

(iii) And the sum of ~~N~~228,000,000.00 (Two hundred and twenty-eight million naira) paid for Electricity consumed, was not receipted.

The authority could not produce the receipts of payments and the rent agreement for Audit verification, to which no response was received in spite of numerous requests.

(c) Unretired Personal Advances for amounts totalling ~~N~~738,874,881.00 (Seven hundred and thirty-eight million, eight hundred and seventy-four thousand, eight hundred and eighty-one naira) were observed to have been granted to 112 (One hundred and twelve) members of staff from the Recurrent Vote and another ~~N~~423,134,424.00 (Four hundred and twenty-three million, one hundred and thirty-four thousand, four hundred and twenty-four naira) to 50 (fifty) members of staff from General Service Vote between the months of July to December, 2014 for various purposes, some of which are not personal in nature, e.g. Training, Travelling Expenses, Purchase of Office Materials, Fuelling of Ambulance, Repairs, Purchase of Drugs and Equipments and etc.

The Management has been requested to recover the whole sum of ~~N~~1,162,009,305.00 (One billion, one hundred and sixty-two million, nine thousand, three hundred and five naira) en-bloc from the salaries and entitlements of the defaulting members of staff and forward the recovery particulars for audit verification. No further advances should be granted to them until the previous ones are cleared.

(d) It was also observed that amounts totalling ~~N~~9,514,568,222.62 (Nine billion, five hundred and fourteen million, five hundred and sixty-eight thousand, two hundred and twenty-two naira, sixty-two kobo) were paid without raising payment vouchers, at the Management Department. The payment vouchers were demanded for during the audit exercise and also through my Audit

Inspection Report Ref. No. OAuGF/MGT/AIR 2014/002 dated 28th August, 2015, but were not produced.

Payment without rising of payment voucher is a violation of the Financial Regulation 601 which states that %All payment entries in the cash book/accounts shall be vouched for, on one of the prescribed forms. %Under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised+.

All the above irregularities in the Management Department have been brought to the attention of the Clerk to the National Assembly, whose response is being awaited.

SENATE

8.02 At the Senate, the following observations were made during the audit inspection of the accounting and other related records:

(a) An amount of ~~₦~~14,775,833.80 (Fourteen million, seven hundred and seventy-five thousand, eight hundred and thirty-three naira, eighty kobo) released for the payment of Constituency allowances in the Personnel Vote was paid into Motor Vehicle Loan Account. In the same vein, another sum of ~~₦~~24,063,500.00 (Twenty four million, sixty-three thousand, five hundred naira) was paid into Motor Vehicle Loan Account in the month of June 2014, whereas there were no such deductions for the Senator's Salaries for the period. The two amounts totalling ~~₦~~38,839,333.80 (Thirty eight million, eight hundred and thirty-nine thousand, three hundred and thirty-three naira, eighty kobo) were misapplied for purposes not related to Personnel Costs.

(b) It was further observed that the total Personnel Vote release for the year 2014 was ~~₦~~1,856,510,517.00 (One billion, eight hundred and fifty-six million, five hundred and ten thousand, five hundred and seventeen naira), and the Actual Expenditure for the same period was ~~₦~~1,808,661,460.18 (One billion, eight hundred and eight million, six hundred and sixty-one thousand, four hundred and sixty naira, eighteen kobo), resulting in a balance of ~~₦~~47,849,057.00 (Forty-seven million, eight hundred and forty-nine thousand, fifty-seven naira). However, only an amount of ~~₦~~360,115.08 (Three hundred and sixty thousand, one hundred and fifteen naira, eight kobo) was paid back to treasury at the end of the year.

The balance of ~~₦~~47,488,941.92 (Forty seven million, four hundred and eighty-eight thousand, nine hundred and forty-one naira, ninety-two kobo) should be accounted for and paid back into the treasury.

(c) A Senator who was elected to replace a deceased Senator, in the month of September 2014, 10 (ten) months to the expiration of the 7th Senate was found to have been paid full Accommodation and Furniture Allowance (of Four Years). That is, a sum of ~~₦~~10,132,000.00 (Ten million, one hundred and thirty-two

thousand naira) was paid to him, instead of ₦2,533,000.00 (Two million, five hundred and thirty-three thousand naira) which represents his actual entitlement for one year. This however resulted to an overpayment to the tune of ₦7,599,000.00 (Seven million, five hundred and ninety-nine thousand naira) which should be recovered and paid into Government Coffers.

(d) A total sum of ₦14,723,747,811.30 (Fourteen billion, seven hundred and twenty-three million, seven hundred and forty-seven thousand, eight hundred and eleven naira, thirty kobo) was transferred from the Overhead Account of the Senate Services Domiciled in a Commercial Bank to other Accounts between the month of April and December 2014. The returns for these transfers were not made available for audit verification. The Senate has been requested to produce the Vote books, Cash Books, Bank Statements and other records relating to the disbursement/use of the funds from the accounts into which they were transferred. No response was received for the request made by audit for the documents.

(e) Committee Imprests for amounts totalling ₦505,000,000.00 (Five hundred and five million naira) granted to 101 (One hundred and one) officers and other special imprests granted to another member of staff to the tune of ₦16,000,000.00 (Sixteen million naira) for the smooth running of the various Committee offices and the special imprests remained unretired as at the time of writing this report in August 2015. The Clerk of National Assembly has been communicated in my Audit Inspection Report Ref. No. OAuGF/SEN/AIR 2014/004 to ensure the retirement of the Imprests otherwise no further imprests should be granted to the defaulters. No response was received for the request made by audit for the retirement particulars.

(f) A 4 Bedroom Semi Detached Duplex with Boys' Quarter Property located at No. 14 Dennis Osadebe Crescent, Apo Legislative Quarters, Abuja rented for official use was observed to have been furnished to the tune of ₦45,769,880.00 (Forty-five million, seven hundred and sixty-nine thousand, eight hundred and eighty naira) in the month of August 2015, the very month that the rent was terminated, and even after the expiration of the 7th Assembly.

The Clerk of National Assembly has been communicated to recover the whole sum from the contractor or from the officer that approved the payment.

(g) A total sum of ₦35,250,000.00 (Thirty-five million, two hundred and fifty thousand naira) was raised through 8 (eight) payment vouchers in the name of 3 (three) members of staff. However, the sum of ₦39,500,000.00 (Thirty-nine million, five hundred thousand naira) was observed to have been entered into the Cashbook in favour of 1 (one) of the staff. This action contravenes the provisions of Financial Regulation 613 which states that "Payments shall be made only to the persons named in Vouchers or their properly authorized representatives".

In view of the above anomalies, the overpayment of ₦4,250,000.00 (Four million, two hundred and fifty thousand naira) should be recovered from the paid officer.

LEGISLATIVE AIDES

8.03 At the Legislative Aides Department, it was observed that in the months of May and December 2014, a total sum of ~~₦~~936,500,000.00 (Nine hundred and thirty-six million, five hundred thousand naira) was paid to 8 (eight) Consultants for the training of Legislative Aides for the year 2014. The details of the training such as, venues, period, participants and attendance were not made available for examination. This was demanded for, in my Audit Inspection Report (January . June 2014), Ref. No. OAuGF/LAD/AIR/2014/001 dated 2nd June, 2015, but not produced.

In view of the above, the sum of ~~₦~~936,500,000.00 should be refunded to treasury and all particulars forwarded to me for verification.

HOUSE OF REPRESENTATIVES

8.04 At the House of Representatives, a total sum of ~~₦~~754,250,000.00 (Seven hundred and fifty-four million, two hundred and fifty thousand naira) were observed to have been paid to 3 (three) Grade Level 08 Officers within a period of 6 months, July to December to facilitate travels, Upkeep and Maintenance of Equipments etc. This practice violates the provisions of Financial Regulation 601 which state that %Payments should be made to persons to whom monies are actually due.

The authorities have been requested to recover the whole sum of ~~₦~~754,250,000.00 (Seven hundred and fifty-four million, two hundred and fifty thousand naira) from the actual beneficiaries for failure to retire the sums granted to them through the 3 (three) officers.

(a) In another development, office consumables for amounts totalling ~~₦~~440,750,000.00 (Four hundred and forty million, seven hundred and fifty thousand naira) were procured through cash advances granted to the 3 (three) officers mentioned above between the months July 2014 and December 2014. This practice violates the provisions of the Procurement Acts which requires stores items above the sum of ~~₦~~200,000.00 (Two hundred thousand naira) to be procured through contract awards. This practice resulted to loss of government revenue due to non-deduction of 10% VAT.

The officers had been requested to produce evidence of store receipts and distribution use of the items for audit examination, otherwise the total sum should be recovered to Government coffers.

(b) In the month of November 2014, a sum of ~~₦~~5,750,000.00 (Five million, seven hundred and fifty thousand naira) was paid to a member of staff vide

payment voucher without approval. The payment was said to be for the 4th Quarter running costs to 92 (ninety-two) Special Committees of the House.

The payment without approval from the appropriate authority points to the weakness in the Internal Control System of the Accounts Section.

The Authority has been requested to recover the whole sum of ₦5,750,000.00 (Five million, seven hundred and fifty thousand naira) from the staff concerned, into Government Cooffers.

(c) Imprests for amount totalling ₦309,000,000.00 (Three hundred and nine million naira) paid to some officers through 27 (twenty-seven) payment vouchers are yet to be retired as at the time of writing this report in the month of August 2015.

The whole sum should be recovered from the defaulting officers and they should not be granted further imprests until the former ones granted are cleared.

(d) Cash Advances totalling ₦41,250,000.00 (Forty-one million, two hundred and fifty thousand naira) paid to 2 (two) members of staff on the 31st October, 2014 and 16th December, 2014 for the maintenance of Residence/Guest House and for the running cost of Ad-hoc Committee are yet to be retired at the time of writing the inspection report in August 2015. Details of the expenditure could not be produced despite demands for them.

The sum of ₦41,250,000.00 should be recovered from the officers, because the purpose for which the expenditure was made is doubtful.

(e) Seventeen (17) payment vouchers for amounts totalling ₦590,860,268.85 (Five hundred and ninety million, eight hundred and sixty thousand, two hundred and sixty-eight naira, eighty-five kobo) paid between July and December 2014 were not produced for audit inspection, despite verbal and written demands for them. Hence, the payments cannot be accepted as proper charges against public funds and should be recovered from the contractors, the store officers and the paying officer.

All the observations raised above have been communicated to the Clerk of the National Assembly through my audit Inspection Reports Ref. Nos. OAuGF/LAD/AIR/2014/001, oaUgf/mgt/air/2014/002, OAuGF/SEN/AIR/2014/004 and OAuGF/HR/AIR/2014/003 respectively dates 2nd June, 14th and 28th August, 2015. His response is still being expected as at September, when this report was completed.

SECTION 9

**FEDERAL CAPITAL
ADMINISTRATION
AND AREA
COUNCILS**

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS

FCT UNIVERSAL BASIC EDUCATION BOARD (UBEB)

9.01 During the audit exercise carried out on the accounting books and records maintained by the FCT Universal Basic Education Board (UBEB), it was observed that amounts totalling ₦8,409,500.00 (Eight million, four hundred and ninety thousand, five hundred naira) were paid to a member of staff of the Board for various transactions involving purchases of store items and provision of services which exceeded the limit of ₦200,000.00 on direct purchases.

This could have been procured through contract procedure. This action contravenes the Treasury Circular No. TRY/A2&B2/2009 OAGF/CAD/028/V dated 24th March, 2009 which states that ~~no~~ no account shall special imprest or cash advances be used in places of Local Purchase Order or Job Order for the procurement of stores items locally. It also deprived the Federal Government of revenue that would have accrued from the payment of 5% each from Value Added Tax and Withholding Tax respectively to the tune of ₦840,950.00 (Eight hundred and forty thousand, nine hundred and fifty naira) if it was awarded as contract.

The response of the Board to my audit query claiming to have complied with the recommendation on the query could not be verified as all the relevant documents were said to be with ICPC for investigation carried out by the Commission on the activities of the Board.

The Permanent Secretary has been informed about this anomaly, it is my opinion that the adequacy of compliance will be better confirmed during the next audit exercise when all documents for the year's transaction will be made available.

FCT DEPARTMENT FOR SCIENCE AND TECHNOLOGY

9.02 During the audit of the accounting records maintained at the FCT Agency for Science and Technology, it was observed that personal advances granted to 94 (ninety-four) officers between January and December, 2014 totalling the sum of ₦10,667,451.00 (Ten million, six hundred and sixty-seven thousand, four hundred and fifty-one naira) were not retired by the officers as at March, 2015. This was queried and sent to the Permanent Secretary. However, after the verification of responses made to the Audit queries, it was observed that 12 (twelve) personal advances totalling ₦1,343,950.00 (One million, three hundred and forty-two thousand, nine hundred and fifty naira) were still outstanding contrary to Financial Regulation 3118 which stipulates that Head of Finance and Accounts who failed to recover personal advances from a staff shall be requested within 21 days to offer explanation to a query addressed to him on this irregularity.

All losses suffered by government as a result of negligence shall be recovered from or surcharged against the defaulting officer would be charged for gross misconduct under the Public Service Rule. These rules must be applied to the approving authorities in this regard.

The Permanent secretary has been informed about this and his response is being awaited.

FCT COLLEGE OF EDUCATION

9.03 An audit examination carried out on the Capital Project awarded by the FCT College of Education, Zuba, revealed that 11 (eleven) contracts for the construction and supplies to the College valued at ₦1,674,347,234.82 (One billion, six hundred and seventy-four million, three hundred and forty-seven thousand, two hundred and thirty-four naira, eighty-two kobo) were awarded between the year 2009 . 2012.

A thorough scrutiny of the financial status of payments made on these contracts, showed that a total sum of ₦278,247,289.14 (Two hundred and seventy-eight million, two hundred and forty-seven thousand, two hundred and

eighty-nine naira, fourteen kobo) had been paid to the contractors so far. The non-release of funds by the FCT Administration for these projects has made the contractors to abandon the site. This made most of the sites to be overgrown with weeds. However, inspite of this abandonment, the FCT administration awarded contracts for the supply items like Split Air-conditioners, Refrigerators, Desktop computers, Stabilizers, Fire Extinguishers and UPS without recourse to the projects that were abandoned.

The FCT Administration and the College authority should explain the rationale behind these awards, considering the fact that most of the building projects where these items will be installed were not ready for occupation.

This action is contrary to Financial Regulation 416 which states that %all officers responsible for expenditure to exercise due economy and money must not be spent merely because it has been voted+.

The attention of the Permanent Secretary has been drawn to these anomalies and his response is being awaited.

(b) An audit examination of the Nominal roll, Payroll and Salary Bank Schedules prepared and paid by the College, revealed that 3 (three) Non-teaching staff who ought to have been retired having attained the retirement age of 65 years were paid a total sum of ₦5,524,082.91 (Five million, five hundred and twenty-four thousand, eighty-two naira, ninety-one kobo) as salaries between 2007 and 2014. The Nominal Roll indicated the respective dates of birth of the personnel of the College. It is appalling to still have staff that ought to have retired almost 7 years and 4 years ago to be on the College's Payroll in year 2014 under review and enjoying the monthly payment of salary not to talk of the leave bonuses and other benefits enjoyed over the years.

It is therefore recommended that the Permanent Secretary should ensure that the staff involved be dismissed from service without pay and whatever that can be recovered should be recouped from their entitlement immediately. Also all the officers responsible for the management of Payrolls and nominal Roll for the College should be sanctioned for negligence of duty to serve as a deterrent to others.

FCT SCHOLARSHIP BOARD

9.04 At FCT Scholarship Board, audit examination of books and records revealed that a total sum of ₦12,523,775.00 (Twelve million, five hundred and twenty-three thousand, seven hundred and seventy-five naira) was misappropriated. This was possible because the expenditure was charged into other miscellaneous expenses subhead instead of their normal subheads which were provided for in the budget estimate for the year. For instance, there was a vote of charge for monitoring of students, instead of charging these expenditure into it, was charged into other miscellaneous expenses vote subhead. The

responses given by the Director to my audit query issued on this observation failed to address these anomalies.

The Permanent Secretary has been requested to recover from the Director the total sum of ₦12,523,775.00 (Twelve million, five hundred and twenty-three thousand, seven hundred and seventy-five naira) being the amount mis-appropriated to the FCT Treasury and the recovery particulars forwarded to me for verification.

(b) The Board paid a total sum of ₦5,092,190.53 (Five million, ninety-two thousand, one hundred and ninety naira, fifty-three kobo) in favour of some officers of the Board as overtime allowances, for themselves and on behalf of 30 members of staff in flagrant violation of e-payment guidelines contrary to the provision of Financial Statement 631- 633. Moreso, our findings revealed that there was no fund allocated in the budget appropriation for the year supporting these payments.

The Permanent Secretary should therefore ensure that the sum of ₦5,092,190.53 (Five million, ninety-two thousand, one hundred and ninety naira, fifty-three kobo) be recovered from the officers concerned and paid to treasury or in the alternative the Director FCT Scholarship board should be asked to refund the money for approving such payments and evidence of the recovery should be forwarded to me for verification.

The Permanent Secretary has been communicated on the matter and his response is still being awaited.

FCT FADAMA CO-ORDINATION OFFICE

9.05 During the audit examination of books and records of FCT Fadama III project, the following observations were made:

(a) It was revealed that the cost of the project was put at ₦1,002,907,010.00 (One billion, two million, nine hundred and seven thousand, ten naira) and to be financed as follows:

(i)	International Development Association (IDA)	₦	
	Credit	-	622,907,010.00
(ii)	Counterpart funding from FCTA	-	190,000,000.00
(iii)	The Area Councils	-	<u>190,000,000.00</u>
	TOTAL		<u>₦1,002,907,010.00</u>

Out of this amount, ₦889,907,010.00 (Eight hundred and eighty-nine million, nine hundred and seven thousand, ten naira) was released, leaving a balance of ₦75,000,000.00 (Seventy-five million naira) and ₦38,000,000.00 (Thirty-eight million naira) yet to be released by the FCTA and the Area Councils respectively, contrary to the Development Credit Agreement (DCA).

The non-release of these outstanding counterpart funds had impacted negatively on the level of performance of the project. Efforts made towards

ensuring that the outstanding funds were released by the Coordinator FCT FADAMA were part of documents provided as part of their responses to my audit queries issued. As at the time of writing this report the outstanding counterpart funds were yet to be released to the co-ordinating Office.

The Permanent Secretary FCTA has been informed about this breach of agreement with the consequence of safeguarding the project. His response is still being awaited.

(b) It was also observed that a total sum of ₦35,000,000.00 (Thirty-five million naira) was invested in short term Deposit for 2 (two) months with Keystone Bank Plc in 2009, with an earned interest of ₦782,881.54 (Seven hundred and eighty-two thousand, eight hundred and eighty-one naira, fifty-four kobo). Out of this earned interest accrued, the sum of ₦772,100.00 (Seven hundred and seventy-two thousand, one hundred naira) was transferred back to the operation account on 9th July, 2012, leaving a balance of ₦10,781.54 (Ten thousand, seven hundred and eighty-one naira, fifty-four kobo) in the interest account without revealing anything on the correct position of the principal amount of ₦35,000,000.00 (Thirty-five million naira) earlier invested.

According to the Project Co-ordinator, the ₦10,781.54 (Ten thousand, seven hundred and eighty-one naira, fifty-four kobo) was left in the account to keep the account active until the final closure instruction is given. He also maintained that the balance of ₦10,781.54 (Ten thousand, seven hundred and eighty-one naira, fifty-four kobo) left in the account is to avoid rendering the account dormant. From the responses given to the audit query, he failed to provide any explanation as to the whereabouts of the of ₦35,000,000.00 (Thirty-five million naira), the principal amount that was invested.

The Permanent Secretary and the Project Co-ordinator have been requested to refund the money and all recovery particulars should be forwarded to me for verification

FCT – SURE - P

9.06 During the verification of FCT Sure-P projects for 2013 and 2014, it was discovered that contracts were awarded by the FCT-SURE-P for the construction of 14 Primary Health Care (PHC) Centres in the 6 (six) Area Councils of FCT. Out of the figure, only 6 (six) Primary Health Care Centres have been fully completed. The projects were neither been taken over nor put into use by the various Area Councils and the remaining 8 (eight) Primary Health Care Centres under construction were at various stages of completion. This is quite an abysmal use of Government resources where ₦484,917,794.00 (Four hundred and eighty-four million, nine hundred and seventeen thousand, seven hundred and ninety-four naira) was expended while ₦601,400,930.00 (Six hundred and one million, four hundred thousand, nine hundred and thirty naira) remained as Liabilities as at August, 2015 during the audit visit. The importance of these PHCs cannot be over-emphasized, yet little or nothing is done to make it useful to the residents of these remote places in the Area Councils.

It was equally observed that:

- (i) The Management of FCT-SURE-P gave contracts for the Equipping and Furnishing of these Primary Health Care Centres, out of these, only 9 (nine) were supplied while the remaining 5 (five) were not implemented. Efforts made to see the supplied equipment of most of the PHCs were unsuccessful. The Audit team was only able to see that of Kurudu and Kpakure-Liman in Abuja Municipal Area Council and Gwagwalada Area Councils respectively.
- (ii) At the FCT Vocational Training Centre in Karu, it was observed that several items, for which the contractor was paid, were not supplied to the school. The Generator supplied was an Old Rickety Generator which has packed up since it was supplied in 2014. The Permanent Secretary, Federal Capital Territory Administration and Management of FCT-SURE-P have been requested to ensure that the contractor is made to replace the Generator with a new one as well as deliver the other items not supplied. All store documents evidencing supplies including job completion certificate should be forwarded to my Office for audit verification.
- (iii) The sum of ₦146,486,800.00 (One hundred and forty-six million, four hundred and eighty-six thousand, eight hundred naira) was said to have been transferred from the FCT SURE-P Account to the Project Support Unit Account for the construction of Rural Access Roads in PAI, Kwali Area Council and Zuba, Gwagwalada Area Council. It was impossible to verify this construction, due to the fact that the job was not given to any contractor and there was no retirement evidence and payment vouchers provided to show how the money was utilized. A closer look at the Bank Statement of SURE-P Project Unit revealed that the funds released were used for purposes other than what it was approved and meant for.

The Permanent Secretary has been requested to forward his explanation and that of the Coordinator of FCT SURE-P as to the reason(s) for the poor funding of the Primary Health Care Projects in the FCT, which is a major purpose for establishing FCT SURE-P. Also, utilization of the sum of ₦146,486,800.00 (One hundred and forty-six million, four hundred and eighty-six thousand, eight hundred naira) released to the Project Support Unit for provision of Access Roads in PAI and Zuba should be duly accounted for through documentary evidence sent to my Office for verification. Otherwise, the entire sum should be recovered from the coordinator and all evidence of the recovery forwarded to my Office for verification.

Also the Permanent Secretary should sanction the FCT SURE-P officers, who carried out verification of supplies of items as specified in the contracts and be made to account for failure to properly receive the goods with supporting Store Receipt Vouchers, and in the case of the FCT Vocational Centre Karu, where an old generator was supplied in place of a new one. The contractor should be asked to replace the old generator with a new one.

(b) In order to fulfill one of its major mandates of providing jobs to people and also improving Road Infrastructure Projects, FCT SURE-P engaged the management of Abuja Investment Company Ltd to procure and manage a Taxi Scheme for FCT transports system. The sum of ₦1,150,000,000.00 (One billion, one hundred and fifty million naira) was released to the management of Abuja Investment Company Ltd for the Taxi Scheme.

An Audit verification of utilization of the fund revealed the following:-

- (i) The management of Abuja Investment Company Ltd (AICL) has so far procured and given out to various beneficiaries, a total of 340 Taxis, with associated costs of painting and branding of the vehicles, insurance, tracking devices, registration and establishing a separate management unit for the scheme in their office.
- (ii) Additional 75 (Seventy-five) Taxis have been purchased but they have not been distributed due to the change of leadership in the FCT.
- (iii) The cost of each vehicle is ₦2,277,778.00 (Two million, two hundred and seventy-seven thousand, seven hundred and seventy-eight naira) while other costs (Registration, Painting and Branding, Insurance etc) increased the costs allocated to each beneficiaries to ₦2,700,000.00 (Two million, seven hundred thousand naira). It is a dry lease arrangement, where beneficiaries are expected to pay a monthly amount of ₦63,400.00 (Sixty-three thousand, four hundred naira) after a down payment of 5% of the cost of the vehicle. These payments will be made for three years after which it will become theirs. The costs of ₦2,700,000.00 (Two million, seven hundred thousand naira) was arrived at after the minister gave a 10% discount off the costs initially proposed to be given out to beneficiaries.
- (iv) The Scheme is expected to be a revolving scheme and there is a target to increase the numbers of taxi in the scheme to 1,000.
- (v) Abuja Investment Company, being a profit oriented company, was supposed to put in ₦200,000,000.00 (Two hundred million naira) as its counterpart fund to the scheme, this did not happen due to the fact that the taxi scheme was not for profit and so, they could not divert their funds to the scheme. Also, they could not execute the directive of the Minister, that they should access loans from banks to fund the scheme, due to the fact they will not be able to bear the interest costs elements that will arise from such loans.

The Permanent Secretary should mandate the management of FCT SURE-P to meet the desired goal of the scheme and ensure it is a viable project that can be revolving to benefit more people. Political considerations should not be placed above efficiency of the system. Since the vehicle will eventually become that of the beneficiaries, it is advisable that the quality of the vehicles should be properly considered in future expansion plans of the scheme.

(c) The sum of ₦1,990,916,347.38 (One billion, nine hundred and ninety million, nine hundred and sixteen thousand, three hundred and forty-seven naira, thirty-eight kobo) was given to the management of Abuja Urban Mass Transport Company Ltd (AMUTCO) between 2013 and 2014. The sum of ₦100,000,000.00 (One hundred million naira) released, was for Refurbishment of Old Buses, while ₦1,000,000,000.00 (One billion naira) was for procurement of High Capacity Buses and ₦400,000,000.00 (Four hundred million naira) was to support Abuja Urban Mass Transport Company Ltd (AUMTCO) in its operations, ₦340,916,347.38 was paid to Infrastructure Banks and ₦150,000,000.00 (One hundred and fifty million naira) was added for procurement of buses.

From the records examined:

- (i) It was revealed that 100 additional buses were procured. Upon the memorandum of understanding entered into by FCTA and the manufacturer of the buses (YUTONG HONGKONG LTD), the total cost of purchasing these buses and freight cost was put at ₦1,838,234,409.00 (One billion, eight hundred and thirty-eight million, two hundred and thirty-four thousand, four hundred and nine naira) and the sum of ₦123,967,659.00 (One hundred and twenty-three million, nine hundred and sixty-seven thousand, six hundred and fifty-nine naira) for financing the credit facility given by Yutong Hongkong Ltd. It was observed that the sum ₦1,200,000,000.00 (One billion, two hundred million naira) was used in paying the initial payment (40%), freight and insurance cost and also the first repayment of the credit facility given by the manufacturer.
- (ii) The verification exercise was made on the 100 buses that were purchased and it was discovered that 90 (Ninety) buses are in good condition while 10 (Ten) buses were in the workshop, waiting for service.
- (iii) It was also observed that the rate at which the buses are being repaired and serviced is on the high side. The buses are inferior and of lower quality. The durability factor and ability of the buses to withstand test of time was not taken into consideration when purchasing them.

The Permanent Secretary has been asked to provide detailed explanation on the reason why other vehicle manufacturers like Mercedes, Nissan etc were not considered due to the fact that they are more durable and long lasting vehicles. Also, why was the management of SURE-P not involved in all the processes since they were into partnership with the company. Also, why was there no Memorandum of Understanding signed between the management of FCT SURE-P and AUMTCO? His response is being awaited.

(d) During the audit examination of the books of accounts maintained by the FCT-SURE-P for the Project Support Unit, it was observed that a total sum of ₦635,412,150.00 (Six hundred and thirty-five million, four hundred and twelve thousand, one hundred and fifty naira) was paid into the Project Support Unit (PSU) in the year 2014.

Audit scrutiny of the payment vouchers raised by Treasury Department, revealed that the funds were meant to pay the stipends of participants in the Community Service Women and Youth empowerment Programme (CSWYE), which is usually paid into a Microfinance Bank for onward payment to the beneficiaries, as well as for the construction of Access Roads in PAI, Kwali Area Council and Zuba, Gwagwalada Area Council.

Further enquires also revealed that:

- (i) There were no cashbooks and payment vouchers raised to support the expenditure of ~~N~~635,412,150.00 (Six hundred and thirty-five million, four hundred and twelve thousand, one hundred and fifty naira) from the Project Support Unit Bank Account. This is in contravention of extant laws and Financial Regulation 601 which states that ~~%~~All payment entries in the cash book/accounts shall be vouched for on one of the prescribed treasury forms. Vouchers shall be made out in favour of the person or persons to whom the money is actually due. Under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised.
- (ii) The sum of ~~N~~488,925,350.00 (Four hundred and eighty-eight million, nine hundred and twenty-five thousand, three hundred and fifty naira), meant for payment of stipends to participants of Community Service Women and Youth Empowerment Programme, ought to have been paid directly to a Microfinance Bank as directed in the supporting memo but was paid to the Project Support Unit Account.
- (iii) The total funds transferred from the Project Support Unit to the Microfinance Bank for the intended purpose of paying participants of CSWYE in 2014 was ~~N~~307,411,350.00 (Three hundred and seven million, four hundred and eleven thousand, three hundred and fifty naira) instead of ~~N~~488,925,350.00 (Four hundred and eighty-eight million, nine hundred and twenty-five thousand, three hundred and fifty naira).
- (iv) There was no evidence of Road construction payment in the SURE-P Project Support Unit Bank Statement.

The Permanent Secretary has been requested to forward the explanation given by the Coordinator of SURE-P for paying the total sum of ~~N~~488,925,350.00 to the Project Support Unit Account instead of Microfinance Bank as indicated in the memo and why only ~~N~~307,411,350.00 was transferred to the Microfinance Bank instead of ~~N~~488,925,350.00 stated in the memo.

Also, the Coordinator of SURE-P's explanation for not maintaining Cash Books and raising payment vouchers for the expenditure of ~~N~~635,412,150.00 from the Project Support Unit Bank Account should be provided, otherwise the Permanent Secretary and the Coordinator of SURE-P should refund the total sum of ~~N~~635,412,150.00 and pay same to the SURE-P Account and all evidence of payment should be forwarded to my Office for verification.

(e) Audit examination of records maintained by the Abuja Urban Mass Transport Company revealed that the sum of ₦340,916,347.38 (Three hundred and forty million, nine hundred and sixteen thousand, three hundred and forty-seven naira, thirty-eight kobo) was paid to Infrastructure Bank for servicing the debt owed by the company. A total of 201 buses were purchased and managed by infrastructure bank through a loan arrangement in 2012. However, it was observed that despite the huge sum of money received from FCT SURE-P as intervention fund and revenue generated from branding and hiring of SURE-P branded buses, a total number of 150 (One hundred and fifty) buses were still in the workshop awaiting repairs and services. As shown below:

Yutong Buses	-	10
Ashok Buses	-	46
Tata Buses	-	87
Marcopolo	-	<u>7</u>
Total	=	<u>150</u>

It was equally observed that spare parts worth the sum of ₦43,974,453.50 (Forty-three million, nine hundred and seventy-four thousand, four hundred and fifty-three naira, fifty kobo) were purchased off-shelf and not from the companies that manufactured the buses. This action appear to be the reason why the buses were breaking down frequently and always in the workshop for repairs.

The Permanent secretary has been requested to explain why the spare parts were not purchased from the representatives of the manufacturers/the dealers. If such manufacturers/dealers are not in Nigeria, then the management of FCT SURE-P and AUMTCO must justify the reason for not considering the local content policy of the Federal Government in its procurement policy.

(f) During the audit scrutiny of the FCT-SURE-P records as relates to the supply of 49 (Forty-nine) refuse bins to Satellite towns by the STDA, it was observed that the contract was awarded to a company in the sum of ₦95,550,000.00 (Ninety-five million, five hundred and fifty thousand naira) on the 19th December, 2013. The Advance Payment Guarantee (APG) submitted by the company on the 22nd May 2014 issued by the Zenith Bank stating 15% mobilization fees as ₦14,332,500.00 (Fourteen million, three hundred and thirty-two thousand, five hundred naira) representing 15% of the contract sum of ₦95,550,000.00. It was curious to discover that on the 29th November, 2012 the Bureau of Public Procurement (BPP) had issued a certificate of ~~No~~ Objection+ for the supply of 105 pieces of 12 cubic metres refuse bus for ₦204,750,000.00 (Two hundred and four million, seven hundred and fifty thousand naira) as contract sum at ₦1,950,000.00 (One million, nine hundred and fifty thousand naira) per unit.

As a result, the sum of ₦30,712,500.00 (Thirty million, seven hundred and twelve thousand, five hundred naira) was paid to the company vide payment voucher of 19th September, 2014 as 15% mobilization fees for the supply of 49 (Forty-nine) pieces 12 cubic metres refuse bins made from 4mm Wild Steel Plate to Satellite Towns Development Agency (STDA). This was contrary to a memo emanating from the Director, STDA to the Honourable Minister of State FCT

requesting for 15% mobilization fees of ₦14,332,500.00 of the contract sum of ₦95,550,000.00 as gross based on the Advance Payment Guarantee (APG) submitted by the contractor Minister of State quoting the contract sum of ₦204,750,000.00 as against the ₦95,550,000.00 earlier submitted. Also the interim payment certificate raised on 21st August 2014 also showed that ₦14,332,500.00 as 15% of ₦95,550,000.00.

The Permanent Secretary has been requested to explain why there were two different contract sums as analyzed above on the contract awarded for the supply of 49 (Forty-nine) pieces of 12 Cubic Metre refuse bins given to the company. Also the difference of ₦16,382,512.50 resulting from the payment of ₦30,715,012.50 instead of the ₦14,332,500.00 which is 15% mobilization fees based on the ₦95,550,000.00 as specified on the contact award letter dated 19th December, 2013 and the Advance Payment Guarantee (APG) from Zenith bank issued on behalf of the company should be recovered from the company and evidence of the recovery forwarded to my Office for verification.

All the issues raised have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCT/FCT-SURE-P/AIR/2014/VOL.1/1. His response is still being expected.

SECTION 10

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

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

THE UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL (UPTH)

10.01 The University of Port Harcourt Teaching Hospital (UPTH) is one of the 3rd generation Teaching Hospitals established by law in 1985 via Decree No. 10 of 1985, though it commenced operation in 1980. 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.

However, 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. Nonetheless, during the 2013/2014 examination of capital books of accounts and records (December 2011 - September 2013) maintained at the Teaching Hospital, the audit team observed that 7 No. selected projects in various sums totalling ₦151,300,814.35 (One hundred and fifty-one million, three hundred thousand, eight hundred and fourteen naira, thirty-five kobo) were awarded and

paid for through the Hospitals Internally Generated Revenue (IGR) between March, 2012 and March, 2013.

According to the extant regulations, all IGR projects are expected to be backed up by legislative approvals before they are embarked upon as any action to the contrary constitutes extra budgetary expenditure without permission. I have sought the approval for the above expenditures but to no avail.

The Chief Medical Director has been requested to furnish my office with the approval granted by the National Assembly for the execution of these projects, using the Hospitals Internally Generated Revenue, else, the entire Management of the Teaching Hospital should be sanctioned accordingly in line with the Physical Responsibility Act, the Financial Regulations and Procurement Act (2007).

(b) The hospital awarded the contract to a company for the supply and installation of 2Nos. 1000KVA Caterpillar Generator on the 21st of November, 2011 in the sum of ₦217,864,946.25 (Two hundred and seventeen million, eight hundred and sixty-four thousand, nine hundred and forty-six naira, twenty-five kobo). However, a perusal of the Approved Budget of the Hospital for year 2011 showed that only ₦35,098,696.00 (Thirty-five million, ninety-eight thousand, six hundred and ninety-six naira) was appropriated for the purchase of generating set as against the contract sum of ₦217,864,946.25 (Two hundred and seventeen million, eight hundred and sixty-four thousand, nine hundred and forty-six naira, twenty-five kobo). It was equally observed that this project was not featured at all in the year 2012 budget. The audit team observed that the Management of the Hospital has paid a total sum of ₦97,835,132.53 (Ninety-seven million, eight hundred and thirty-five thousand, one hundred and thirty-two naira, fifty-three kobo) to the contractor as at the time of audit in 2013.

It is worthy of note here that by awarding a contract of ₦217,864,946.25 (Two hundred and seventeen million, eight hundred and sixty-four thousand, nine hundred and forty-six naira, twenty-five kobo) for the supply of 1000 KVA Caterpillar Generator for which ₦35,098,696.00 (Thirty-five million, ninety-eight thousand, six hundred and ninety-six naira) was appropriated, the Hospital has engaged in an extra budgetary expenditure of ₦182,766,250.25 (One hundred and eighty-two million, seven hundred and sixty-six thousand, two hundred and fifty naira, twenty-two kobo) between year 2012 and 2013.

Section 7 (a & b) of the Finance (Control of Management) Act (2004) stipulated that whenever any expenditure is incurred or is likely to be incurred in any financial year upon any service which is in excess of the sum provided for that service, or upon any service for which expenditure has not been authorized for that year, the proposal for such expenditure shall be submitted to the National Assembly by means of a motion.

Consequently, Section 22 (4) of the ICPC (2000) makes the act of extra budgetary expenditure an offence punishable by a fine of ₦100,000.00 (One hundred thousand naira) and three (3) years prison term. Above all, audit has taken note and is of the opinion that based on market survey, the procurement of

2No. 1000 KVA Caterpillar Generators at the said price was inflated and can only be a product of monopoly.

The Chief Medical Director has been requested to:

- (i) Justify the non-compliance with the provisions of Section 16(1) (b) of the Procurement Act which stipulates that all public procurement shall be conducted based only on procurement plans supported by prior budgetary appropriation and that no procurement shall be formalized until the procuring entity has ensured that funds are available to meet the obligation.
 - (ii) Produce legislative approval for this extra budgetary expenditure, otherwise, the officers who facilitated these payments should be sanctioned in line with the extant regulations stipulated in Section 36(1) of the Fiscal Responsibility Act (2007) and evidence of this tendered to my office for confirmation.
 - (iii) Produce authority to incur this additional expenditure as required by law and pointed out above, otherwise, take pecuniary responsibility to refund the sum of ₦182,766,250.25 (One hundred and eighty-two million, seven hundred and sixty-six thousand, two hundred and fifty naira, twenty-two kobo) paid to the contractor without budgetary provision in year 2012 and 2013, tendering the recovery particulars to my office for verification and confirmation.
- (c) The last IPC issued (i.e. IPC No. 4 of 20th September, 2012), on the contract for the construction of Integrated Kidney Dialysis of Transplantation Centre, awarded to a contractor that out of the total IPC value of ₦27,913,437.60 (Twenty-seven million, nine hundred and thirteen thousand, four hundred and thirty-seven naira, sixty kobo), the sum of ₦12,850,000.00 (Twelve million, eight hundred and fifty thousand naira) was given as cost of materials on site, while materials off-site was ₦5,625,000.00 (Five million, six hundred and twenty-five thousand naira). This brings the total cost of materials yet to be committed into the project to ₦18,475,000.00 (Eighteen million, four hundred and seventy-five thousand naira) or 66.2% of the IPC value.

However, there was no schedule of inventory of these materials, specifying their nature, quantity and prices, amounting to the sum of ₦18,475,000.00 (Eighteen million, four hundred and seventy-five thousand naira) claimed by the contractor in that Interim Payment Certificate. These materials on/off site for which he claimed the sum of ₦18,475,000.00 (Eighteen million, four hundred and seventy-five thousand naira) in this certificate did not reflect in his material and stock register maintained at the project site, and how these materials were subsequently utilized on the project was neither stated nor physically authenticated.

The Chief Medical Director has been requested to ensure that the contractor commits materials worth ₦18,475,000.00 (Eighteen million, four hundred and seventy-five thousand naira) to the project with verifiable proof tendered for audit perusal or this amount should be deducted from the contractor's next payment

with the evidence of deductions forwarded to my office for verification and confirmation.

(d) At UPTH, the contract for the construction of Psychiatric Building was awarded to a company on the 21st November, 2011 in the sum of ₦245,555,074.80 (Two hundred and forty-five million, five hundred and fifty-five thousand, seventy-four naira, eighty kobo) with a completion period of thirty-six (36) weeks as detailed in the letter of award. The payment profile of the project indicated that a total of ₦140,836,594.84 (One hundred and forty million, eight hundred and thirty-six thousand, five hundred and ninety four naira eighty four kobo) representing 57.4% of the contract sum has so far been paid on the project.

Further observations on the job execution revealed that Interim Payment Certificate No. 4, for the sum of ₦32,688,045.08 (Thirty-two million, six hundred and eighty eight thousand, forty five naira, eight kobo) had the total sum of ₦5,852,000.00 (Five million, eight hundred and fifty-two thousand naira) provided for general conditions, preliminaries and preambles to trade and a total of ₦3,500,000.00 (Three million and five hundred thousand naira) or 60% has been released to the contractor. As this Section of the BOQ (Bill No. 1) is for expenditure of non-payment work on the construction work, it ought to be supported by bill, receipts and invoices to attest to the contractor's claim. There was equally no record of work valuation to show the actual milestone attainment on the project.

A physical inspection on this project showed that the contractor had vacated the project site and work abandoned. Although the project engineer of the Hospital claimed that the contractors were being owed for works done, there was no evidence that the contractor performed on the site in the last one (1) year after the release of the last certificate No. 4 in the sum of ₦32,688,045.08 (Thirty-two million, six hundred and eighty-eight thousand, forty-five naira, eight kobo), out of which ₦18,354,543.88 (Eighteen million, three hundred and fifty-four thousand, five hundred and forty-three naira, eighty-eight kobo) was paid on the 31st July, 2013.

Project Performance indicated that though the sum of ₦140,836,594.84 (One hundred and forty million, eight hundred and thirty-six thousand, five hundred and ninety-four naira, eighty-four kobo) or 58% of the total contract sum has been paid to the contractor, the level of physical completion of the project had not gone beyond 40%. In the award letter, it was stated that the project completion period would be thirty six (36) weeks, however, twenty-four (24) weeks after the award, and seventy-four (74) weeks after the expected completion period, the project had remained abandoned at 40% level of completion with a total Government commitment of ₦140,836,594.84 (One hundred and forty million, eight hundred and thirty six thousand, five hundred and ninety four naira, eighty four kobo) to the project.

I am of the opinion that Government is not deriving any value-for-money from ₦140,836,594.08 (One hundred and forty million, eight hundred and thirty-

six thousand, five hundred and ninety four naira, eight kobo) spent on this psychiatric building project.

The Chief Medical Director has been requested to:

- (i) Recover and refund to treasury, the sum of ~~₦~~42,614,564.92 (18% of the contract sum) being the overpayment of work done and amount paid to the contractor, tendering the recovery particulars to my office for verification and confirmation, as this could not be adjudged as true and fair charges to the public till.
- (ii) Tender for audit scrutiny, the bills, receipts and invoices used in the expenditure of ₦3,500,000.00 (Three million and five hundred thousand naira) earmarked for general conditions, preliminaries and preambles to trade contained in Bill 1 of the BOQ, or recover and refund to treasury, the sum of ~~₦~~3,500,000.00 (Three million and five hundred thousand naira), tendering the recovery particulars to my office for verification and confirmation.
- (iii) Take procedural disciplinary measures against the officers who recommended the overpayment and evidence of this forwarded to my office for confirmation.

(e) Further scrutiny of the contract documents revealed that the contract for the supply of equipment at the Dental Centre was awarded to a company on the 2nd of November, 2010, in the sum of ₦108,201,875.00 (One hundred and eight million, two hundred and one thousand, eight hundred and seventy-five naira) with a completion period of twelve (12) weeks.

Records available showed that three (3) IPCs totalling ₦70,298,697.14 (Seventy million, two hundred and ninety-eight thousand six hundred and ninety-seven naira, fourteen kobo) representing 70% of the total contract sum has been paid to the contractor. On physical store survey, there was no detail of what was supplied by the contractor and the Interim Payment Certificate, on the basis of which payments were made, did not disclose the type of equipment that was supplied by the contractor.

There were also no Store Receipt Vouchers (SRVs) to attest to the supply and identity of equipment said to have been paid for in this contract, and the letter of contract award was not specific on the type and nature of equipment paid for.

I find it difficult to agree that equipment worth ₦70,298,697.14 (Seventy million, two hundred and ninety-eight thousand six hundred and ninety-seven naira, fourteen kobo) were actually supplied to the Hospital, since the details of the supplies were neither mentioned in the contract agreement nor in the Interim Payment Certificate (IPC) issued for payment.

The Chief Medical Director (CMD) has been requested to the reason(s) why the items said to have been supplied were not taken on store charge in line with the extant Financial Regulations. In the absence of the above, I cannot accept

the sum of ₦70,298,697.14 (Seventy million, two hundred and ninety-eight thousand six hundred and ninety-seven naira, fourteen kobo) already committed to this contract as a genuine and legitimate charge on the public fund. Therefore, recover and refund to treasury the sum of ₦70,298,697.14 (Seventy million, two hundred and ninety-eight thousand six hundred and ninety-seven naira, fourteen kobo), tendering the recovery particulars to my office for verification and confirmation.

(f) At UPTH, the contract for the construction of General Out-Patient Department (GOPD) building was awarded in the sum of ₦79,988,476.05 (Seventy-nine million, nine hundred and eighty-eight thousand, four hundred and seventy-six naira, five kobo) to a company on the 21st November, 2011 with a completion period of twenty four (24) weeks.

A perusal of the Tender Analysis Chart shows that the quotations submitted by other competent contractors for the job revealed that another company quoted a figure of ₦74,862,333.00 (Seventy-four million, eight hundred and sixty-two thousand, three hundred and thirty-three naira) with a completion period of twelve (12) weeks. This quotation was understandably rejected because it is impracticable to complete a building of this magnitude within twelve (12) weeks quoted by the contractor.

However, a third contractor submitted a quotation of ₦72,952,005.00 (Seventy-two million, nine hundred and fifty-two thousand, five naira) which was changed to ₦73,033,275.00 (Seventy-three million, thirty-three thousand, two hundred and seventy-five naira) and with a completion period of twenty-six (26) weeks. This quotation was reasonable and appeared to be the lowest and most responsible in line with the provision of the Procurement Act Section 41(5) that procurement shall be awarded to the qualified contractor or supplier that gives the lowest priced responsive quotation.

Audit is of the opinion that if the Management of the Hospital had awarded this contract to the third company for ₦73,033,275.00 (Seventy-three million, thirty-three thousand, two hundred and seventy-five naira) instead of the initial contractor who quoted ₦79,988,476.05 (Seventy-nine million, nine hundred and eighty-eight thousand, four hundred and seventy-six naira), Government would have earned capital savings of ₦6,955,201.05 (Six million, nine hundred and fifty-five thousand, two hundred and one naira, five kobo) from the transaction. Once again, due diligence and economy was not taken into consideration.

The Chief Medical Director (CMD) has been requested to explain the rationale behind operating at variance with government policy by failing to apply the principle of economy and prudence in the disbursement of public funds as typified in the non-award of this contract to the lowest bidder.

(g) The contract for the construction of the ENT Building was awarded to a company on the 21st of November, 2011 in the sum of ₦244,356,134.40 (Two hundred and forty-four million, three hundred and fifty-six thousand, one hundred and thirty-four naira, forty kobo). Available records as at the time of audit, indicated that 4 (Four) IPCs totalling ₦131,001,349.75 (One hundred and thirty-

one million, one thousand, three hundred and forty-nine naira, seventy-five kobo) have been issued on the project, out of which ₦91,307,268.95 (Ninety-one million, three hundred and seven thousand, two hundred and sixty-eight naira, ninety-five kobo) has been paid to the contractor. It was equally observed from the accounting records that the sum of ₦22,000,000.00 (Twenty-two million naira) being part of the total payment, was paid to the contractor in 2013. However, a physical site inspection carried out on the project on the 5th of November, 2013 indicated that the contractor had vacated the project site for more than a year, long before this last payment was made. This was evident by the bushy surrounding at the project site, dilapidated and decayed wooden form work and scaffoldings.

Audit is of the opinion that the contractor had long abandoned the site before the payment of ₦22,000,000.00 (Twenty-two million naira) to them in 2013; and that they did not commit any part of this money into the project. It is equally my opinion that the contractor is not committed to service delivery on the project, nor is he sincere and fair to the client by receiving the sum of ₦22,000,000.00 (twenty two million naira) without returning to site to carry on with the job.

The last IPC on this project, i.e. IPC No. 5 was issued on the 6th of December, 2012 for ₦12,820,139.53 (Twelve million, eight hundred and twenty thousand, one hundred and thirty-nine naira, fifty-three kobo) out of this amount, the sum of ₦3,500,000.00 (Three million, five hundred thousand naira) was the value of material on site. Since the contractor has vacated site for over a year, these materials ought to be physically present at the project site as at the time of audit inspection but contrarily not so. Therefore, the claim for ₦3,500,000.00 (Three million, five hundred thousand naira) as value of material on site could not be justified.

The CMD has been requested to Produce the list of materials on site which amounted to ₦3,500,000.00 (Three million, five hundred thousand naira) claimed on IPC No. 5 and arrange for audit physical verification of the said materials as the contractor has vacated the site before this valuation or in the absence of that, recover and refund to treasury the total sum of ₦22,000,000.00 (Twenty-two million naira from the contractor, tendering the recovery particulars to my office for verification and confirmation.

All the issues raised above were communicated to the Chief Medical Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/UPTH/6 dated 14th March, 2014. However, his response is still being awaited as at the time of compiling this report in September, 2015.

UNIVERSITY OF NIGERIA, NSUKKA

10.02 Established by the erstwhile Premier of Eastern Nigeria, Dr Nnamdi Azikiwe, the University of Nigeria, Nsukka came into being in October 1960 as one of the first generation universities in the Nigerian academic landscape. The

University was established to create a functional, globally competitive and research focused academic environment responsive to the needs of the society, while delivering world class education and knowledge. In the course of achieving their set goals, it is expected that the University be guided by laid down fiscal policies of the Federal Government.

However, while examining the 2008-2013 capital accounts and records kept at the University of Nigeria, Nsukka (UNN) in 2013, the audit team observed that the contract for the remodelling of the Vice Chancellors Office was awarded to a contractor at the initial contract sum of ₦9,823,973.34 (Nine million, eight hundred and twenty-three thousand, nine hundred and seventy-three naira, thirty-four kobo). The contract file was not made available to the team, the letter and date of award could not be ascertained, the project was not captured in the University's 2012 project status report and the only available source of information was the contract valuation certificate No. 12 dated 8/9/09. The initial contract sum was reviewed upward to ₦98,491,573.34 (Ninety-eight million, four hundred and ninety one thousand, five hundred and seventy-three naira, thirty-four kobo), about **902.56%** of the original contract sum of ₦9,823,973.34 (Nine million, eight hundred and twenty-three thousand, nine hundred and seventy-three naira, thirty-four kobo).

Purported additional works with different values were added to that contract sum from time to time that finally jerked up the worth to ₦160,840,517.66 (One hundred and sixty million, eight hundred and forty thousand, five hundred and seventeen naira, sixty-six kobo), a 1,537.22% increase of the initial contract sum of ₦9,823,973.34 (Nine million, eight hundred and twenty-three thousand, nine hundred and seventy-three naira, thirty-four kobo).

The Vice Chancellor should make available for audit scrutiny, documented details of the reason(s) for the contract variation and evidence of approval for the variation from the original body/board that awarded the contract as embedded in extant regulations.

He should explain why the contracts were not well packaged before the award since consultants were used, because every other addition is regarded as ~~afterthought~~ aimed at siphoning government fund.

The Vice Chancellor has been requested to:

- (i) In the absence of documented and justified evidence necessitating the increase, take full financial responsibility to refund to treasury, total sum of ₦151,016,544.32 (One hundred and fifty-one million, sixteen thousand, five hundred and forty-four naira, thirty-two kobo) being the unwarranted variation/increase, recover and refund to treasury the said sum, tendering recovery particulars to my office for verification and confirmation.
- (ii) Procedurally take disciplinary measures against all officers involved in the recommendation and approval of the payments, tendering evidence of this to my office for confirmation.

(b) Also at UNN, the contract for the reconstruction of the burnt Engineering Laboratory building was awarded to a company for an initial contract sum of ₦96,429,321.24 (Ninety-six million, four hundred and twenty-nine thousand, three hundred and twenty-one naira, twenty-four kobo). Documents like the contract file that could have shed more light on this contract concerning duration, date of award, etc, were not made available. The audit team was able to establish that additional works were included that eventually pushed the contract value to ₦122,955,811.24 (One hundred and twenty-two million, nine hundred and fifty-five thousand, eight hundred and eleven naira, twenty-four naira) representing 28% increase as stated below:

- Initial Contract sum	₦96,429,321.24
- Added Works	₦6,576,415.00
- Added External Works	<u>₦19,950,075.00</u>
Final contract Sum	<u>₦122,955,811.24</u>

The VC did not make available for audit scrutiny, documented details of the reason(s) for contract variation nor tendered evidence of approval for the variation from the original body/board that awarded the contract as embedded in extant regulations.

The Vice Chancellor has been requested to:

- (i) Explain why the contracts were not well packaged before the award since consultants were used, because every other addition/variation is regarded as ~~an~~ afterthought/aimed at siphoning government fund.
- (ii) In the absence of concrete explanations, the VC is requested to recover and refund the additional works/sums of money totaling ₦26,526,490.00 (Twenty-six million, five hundred and twenty-six thousand, four hundred and ninety naira) as these cannot be adjudged as true and fair charges to public funds, tendering the recovery particulars to my office for verification and confirmation.

(d) On the 1st of June 2011 at the University, the contract for the construction of perimeter fence wall from behind the Vice Chancellors lodge to Odenigwe (Lot 1) was awarded to an individual who is not a registered/corporate person at law, for a contract sum of ₦27,963,138.00 (Twenty-seven million, nine hundred and sixty-three thousand, one hundred and thirty-eight naira). So far, a total sum of ₦4,194,470.00 (Four million, one hundred and ninety-four thousand, four hundred and seventy naira) sourced from the Internally Generated Revenue (IGR) of the University has been paid, a gross infraction on the constitution of Nigeria which provides that all revenues must go to the Consolidated Revenue Fund.

The expected date of completion of this project was December 17th, 2011 but up till the time of compiling the status report on projects in May 2013 by the University, the project was only **15% completed**, long after the purported contractor took over the site on October 17th, 2011.

The act of awarding contract to a non-corporate individual suggests that the laid down due process procedure, which include (but not limited to) proof of eligibility e.g. possession of technical qualification, legal capacity to contract, possession of machinery, equipment and manpower for the job etc. may have been compromised. A further implication of this action is a possible upward review/inflation of the contract value because of time value of money which may entail extra cost to government. I am of the firm opinion that some other processes towards the exercise of due economy in government expenditure canvassed by extant rules may have been compromised.

The VC did not satisfy the following:

- (i) Explain why the contract awarded in June 2011, with a completion period of 8 weeks, was only 15% completed as at May, 2013 i.e. more than 1½ years after taking over site.
- (ii) Produce minutes of board meeting conducted for the approval of this contract by appropriate Tenders Board in line with the provision of Treasury Circular Reference number TRY/A6&B6 /2008, OAGF/CAD/026 Vol.IV/449 dated 16/5/08;
- (iii) Produce evidence of advertisement to make the award competitive;
- (iv) Produce evidence of certificate of ~~no~~ objection to award the contract as required by FR 2906 which requires that ~~All~~ contracts or tenders falling within the limits of the threshold prescribed by the Bureau of Public Procurement, except as exempted under the Act, shall attract a ~~Certificate~~ certificate of no Objection to award Contract for such to be seen as validly executed. The Bureau shall issue this certificate only when it is satisfied that all necessary pre-requisites have been complied with.
- (v) Produce proof of eligibility of the contractor for the contract.

The Vice Chancellor has been requested to recover and refund to treasury, the sum of ~~N~~4,194,470.00 (Four million, one hundred and ninety-four thousand, four hundred and seventy naira) paid to the contractor for uncompleted job, tendering the recovery particulars to my office for verification and confirmation as this cannot be adjudged as true and fair charges to public funds.

(e) There was gross circumvention of extant regulations in payments to contractors. The provision of Section 35 (2) of the Procurement Act 2007 is that once a mobilization fee has been paid to a contractor, no further payments shall be made without an interim performance certificate issued in accordance with the contract agreement.

However, payments on contracts awarded by the University in most cases exceeded the milestones achieved by the contractors. Audit made comparisons between the actual payments made and the percentage of completion and observed that the University made payments above the actual percentages of completion/ milestones achieved by each contractor. Out of a total contract sum

of ₦2,782,400,849.00 (Two billion, seven hundred and eighty-two million, four hundred thousand, eight hundred and forty-nine naira), a total sum of ₦577,085,085.64 (Five hundred and seventy-seven million, eighty-five thousand, eighty-five naira, sixty-four kobo) in audit estimation has been over-paid to the contractors when compared with the milestones achieved in project completion. This act puts government fund to higher risks because a contractor who has been over-paid can run away with the money and abandon the project.

The Vice Chancellor has been requested to explain the rationale behind payment to contractors for unearned certificates contrary to extant regulations or make available for audit scrutiny, valuation certificates earned by these contractors as a proof to the contrary. Desist forthwith from making payments from unearned certificates while ensuring that payments are in tandem with actual job execution.

(f) Out of the 241 contracts awarded during the period under audit, 120 projects have had 100% completion, but in all these cases, the team did not see evidence that 5% retention was deducted which is meant to be the cover for defect liability period of six months as stipulated by extant regulations. It is envisaged that in the event that any defect occurs within this period, the money retained will be used to take care of the defect.

Altogether the total sum of ₦2,515,949,173.28 (Two billion, five hundred and fifteen million, nine hundred and forty-nine thousand, one hundred and seventy-three naira, twenty eight kobo) has so far been paid on those 120 contracts with a total contract sum of ₦3,185,458,434.06 (Three billion, one hundred and eighty-five million, four hundred and fifty-eight thousand, four hundred and thirty four naira, six kobo) without evidence of retention to provide for the defect liability period of six months.

I am of the firm opinion that the University's inability to make provisions for retention for all the contracts listed in the inspection report to cover the six months defect liability is regarded as a negligent act of the University and disregard for management of public funds as canvassed by the extant regulations.

The Vice Chancellor has been requested to put an immediate end to this practice, explain this gross violation of extant rules and regulations and produce for audit scrutiny, other measures put in place by the University to take care of defects that might occur.

(g) The University engaged in constant and serious splitting of contract awards.

This action contradicts the provisions of the Financial Regulation 3116 which states that any public officer involved in contract splitting to circumvent due process shall be given 21 days notice within which to offer explanation to a formal query issued. Failure to give satisfactory account, any loss arising from there may be recovered from the defaulting officer. A very good case of contract splitting in the inspection report is the contract for the construction of Institute of

African Studies awarded to a company aggregately worth ₦1,005,064,492.66 (One billion, five million, sixty-four thousand, four hundred and ninety-two naira, sixty-six kobo) but was split into 3 (three) contracts. Going by extant regulations, this contract falls within the threshold of the Federal Executive Council's Approval in line with extant circular Ref. No. SGF/OP/I/S.3/VIII/57 of 11/3/2009. Perhaps, it is instructive to note that one of the split contracts, specifically the construction of the main building, Institute of African Studies (IAS) valued at ₦632,655,448.06 (Six hundred and thirty-two million, six hundred and fifty-five thousand, four hundred and forty-eight naira, six kobo) and awarded to Chanto Engineering Nig. Ltd falls outside the threshold of the University's Tenders Board but the authorities ignored it.

The Vice Chancellor did not explain the rationale behind the infraction on extant regulations exemplified in these contract splitting and award of contract above the University Board's threshold.

The Vice Chancellor has been requested to take procedural punitive measures against the officers involved in contract splitting in line with the provisions of Financial Regulation 3116, tendering the evidence to my office for confirmation.

(g) Contrary to extant regulations, the tenders board awarded contract for the Construction of the Main Building, Institute of African Studies (IAS) valued at ₦632,655,448.06 (Six hundred and thirty-two million, six hundred and fifty-five thousand, four hundred and forty-eight naira, six kobo) to a company. This contract value is well above the ₦250,000,000.00 (Two hundred and fifty million naira) maximally allowed by extant regulations for the Board. Awarded on the 14th November, 2012 and for a duration of 50 weeks, the initial 15% advance payment of ₦94,898,317.20 (Ninety-four million, eight hundred and ninety-eight thousand, three hundred and seventeen naira, twenty kobo) has been made to the contractor.

Further information on this contract could not be sourced as the contract file was not made available. As a result, I have my reservations as to whether recourse was taken to due process in the award of this contract as required by extant regulations.

The VC did not explain the rationale behind the University's Board ignoring provisions of the extant regulations by awarding a contract well above its threshold.

The Vice Chancellor has been requested to tender for audit scrutiny, all documents (minutes of board meeting inclusive), recourse to due process of award (including BPP certificate of ~~No~~ Objection related) to this contract award in order to confer legitimacy on the expenditure already made or terminate the contract for falling short of regulations, recover and refund to treasury, the sum of ₦94,898,317.20 (Ninety-four million, eight hundred and ninety-eight thousand, three hundred and seventeen naira, twenty kobo), tendering the recovery particulars to my office for verification and confirmation as this cannot be adjudged as true and fair charges to public funds.

(h) The University awarded two hundred and forty one (241) contracts. Out of these, forty-seven (47) contracts worth ₦6,101,434,313.45 (Six billion, one hundred and one million, four hundred and thirty-four thousand, three hundred and thirteen naira, forty-five kobo) has seen more than half of the contract value to the tune of ₦3,321,191,694.71 (Three billion, three hundred and twenty- one million, one hundred and ninety one thousand, six hundred and ninety-four naira, seventy-one kobo) already paid but abandoned.

So many reasons, especially paucity of funds, have been adduced for the abandonment of the contracts, but it must be stressed that most of the abandoned projects are those awarded to two (2) particular companies. It must be pointed out that most of these abandoned projects had no form of legal agreement entered into by both parties and had no Advance Payment Guarantees (APGs) as required by the rules. Little wonder, these two (2) particular contractors capitalized on this loophole and abandoned their project sites after collecting various percentages of mobilization. In fact, as at the time of audit in December 2012, ₦26,131,254.51 (Twenty-six million, one hundred and thirty-one thousand, two hundred and fifty-four naira, fifty-one kobo) and ₦4,915,526.19 (four million, nine hundred and fifteen thousand, five hundred and twenty- six naira, nineteen kobo) have been paid out as advance payments to the two (2) contractors respectively.

The projects were later terminated and not a kobo of the advance payments has been recovered to date. A summary of the lapses in the award and execution of these contracts include:

- (i) Did not tender for audit scrutiny, Advance Payment Guarantees in respect of the abandoned contracts;
- (ii) Did not tender for audit scrutiny, all relevant documents in the award of the abandoned contracts;
- (iii) Did not show evidence of efforts being made by the University authorities to recover advance payments, specifically the payments made to the first company through GTBank;
- (iv) Did not explain in details why there were no formal, legal agreement entered into with these companies in all contracts awarded;
- (v) Did not show efforts made by the University authorities to bring penalties stipulated by the extant regulations to bear on defaulters as established in these cases;
- (vi) Did not explain why site photographs of all the contracts that were remodeled, rehabilitated, reconstructed etc, were not taken to show the previous conditions of the structures before contract executions.
- (vii) Did not explain why the authorities persistently award contracts in utter contravention of Treasury circular referenced TRY/A6 & B6/2008/OAGF/CAD/026/Vol .IV/449 dated 16/5/2008 which stipulates that contract awards must be subject to availability of funds.

The Vice Chancellor has been requested to:

- (i) Explain in details why the projects have remained abandoned vis-à-vis the award of contracts in utter contravention of Treasury circular referenced TRY/A6 & B6/2008/OAGF/CAD/026/Vol.IV /449 dated 16/5/2008 which stipulates that contract awards must be subject to availability of funds.
- (ii) Recover and refund to treasury, the aggregate sum of 31,046,780.70 (Thirty-one million, forty-six thousand, seven hundred and eighty naira, seventy kobo) being advance payment to the two (2) contractors without indemnity, tendering the recovery particulars to my office for verification and confirmation as this cannot be adjudged as true and fair charges to public funds.

(i) Several contracts had contingency components embedded in them. Contingencies are normal provisions in any priced Bill of quantities. They may or may not occur, where they do, they should be properly accounted for. There is no benchmark used to determine the level of contingencies to be added in the Bill of Quantities.

From the bill of quantities made available for audit, it was observed that contingencies that were added to some contracts were determined by 10%, 5% and yet in others, no percentage was applied, only discretion. This means that there is no standard in the percentage of contingencies used.

It is instructive to note here that contingency component in a priced BOQ is, according to the extant regulations, activated by a contractor's detailed application stating requirements and subject to approval by the body that awarded the contract initially. A total sum of ₦178,759,812.26 (One hundred and seventy-eight million, seven hundred and fifty-nine thousand, eight hundred and twelve naira, twenty-six kobo) was included as contingency provisions in the contracts. No recourse to the provisions of the extant regulations was taken to in the disbursement of the contingency fund.

The Vice Chancellor has been requested to:

- (i) Show approval for the utilization of contingency by the body that awarded the contracts initially and enclose detailed expenditure for audit scrutiny, including the contractor's application detailing the contents of the contingency (amount and material).
- (ii) Recover and refund to treasury (in the absence of cogent reasons to ~~do~~ above), the sum of ₦178,759,812.26 (One hundred and seventy-eight million, seven hundred and fifty-nine thousand, eight hundred and twelve naira, twenty-six kobo) being unaccounted for expenditure, tendering recovery particulars to my office for verification and confirmation.
- (j) Two (2) No. contracts, one valued at ₦25,211,636.38 (Twenty-five million, two hundred and eleven thousand, six hundred and thirty- six naira, thirty-eight kobo) for the construction of 2 (Two) handball practice courts and the other valued at ₦11,081,503.12 (Eleven million, eighty-one thousand, five hundred and

three naira, twelve kobo) for the construction of 2 (Two) volley ball practice courts totalling ₦36,293,139.50 (Thirty-six million, two hundred and ninety- three thousand, one hundred and thirty nine naira, fifty kobo) were provisionally awarded to a company.

According to extant regulations, for a contract to be awarded provisionally, there should be evidence that it has exigency connotation. The nature of these contracts do not require any form of urgency. Amongst the documents required for contract payments in all Ministries, Departments and agencies (MDAs) are Certificates of ~~No Objection~~ for award of Contracts above ₦1m and below ₦50m issued by the procurement Planning Committee of the MDA and evidence of approval of the Tenders Board certified by Chairman and Secretary of the Ministerial Tenders Board (MTB) in each MTB for contracts above ₦1m. and below ₦50m. Audit is therefore, of the opinion that due process of award of contract explicitly canvassed by the extant regulations could have been compromised.

The Vice Chancellor has been requested to:

- (i) Justify the recourse to ~~provisional award~~ and show evidence of total compliance to due process in the award of these contracts in order to ascertain that due process was not by-passed, including the adoption/ratification of the contract by a well constituted and appropriate Board.
- (ii) Recover and refund to treasury, the aggregate sum of ₦36,293,139.50 (Thirty-six million, two hundred and ninety-three thousand, one hundred and thirty-nine naira, fifty kobo) being irregular expenditure, tendering recovery particulars to my office for verification and confirmation as this cannot be adjudged as true and fair charges to public funds.
- (k) Some contracts awarded, were, according to the extant regulations, above the threshold allowed for the Board of the University, [the University's Board is not allowed to award a contract which value is beyond ₦250,000,000.00 (Two hundred and fifty million naira)]. This is considered an infraction on established rules and regulations. The list of contract awards above the University's Board threshold is detailed in the inspection report.

The Vice Chancellor has been requested to:

- (i) Explain the rationale behind the gross infraction on established rules and regulations.
- (ii) Tender a detailed and documented evidence of recourse to due process in the award of these contracts.
- (iii) Tender evidence of Bureau of Public Procurement's (BPPs) ~~a~~ certificate of no objection

(l) The University awarded 15 No. construction contracts worth ₦590,758,660.22 (Five hundred and ninety million, seven hundred and fifty-eight thousand, six hundred and sixty naira, twenty-two kobo) to the University of Nigeria Consultancy Services which has a subsidiary relationship with the University. The documents further revealed that the University's Consultancy Services Ltd. hired the services of an outside consultancy firm to supervise the construction projects awarded to them by the University. Audit is of the view that the whole process could be skewed because, morally, it is wrong for a subsidiary firm of the University to be awarded contracts by the same University, the due process of the award of contracts would definitely be compromised. This rather, smacks more of money laundering than genuine rendering of services. Moreover, the audit team could not reconcile why a consultancy firm will hire the services of another consultancy firm to supervise their construction job.

The Vice Chancellor has been requested to:

- (i) Explain the rationale behind the University awarding contracts to its subsidiary.
- (ii) Tender a detailed and documented evidence of recourse to due process in the award of these contracts.
- (iii) Tender evidence of Bureau of Public Procurement's (BPPs) certificate of no objection
- (iv) Desist forthwith from awarding consultancy contracts to the subsidiary company of the university.

All the issues raised above were communicated to the Vice Chancellor through my Audit Inspection Report Reference No. OAuGF/P&PAD/ UNN/T/04 dated 27th May, 2013. However, his response is still being awaited as at the time of compiling this report in September 2015.

UNIVERSITY OF IBADAN

10.03 Renowned as the foremost University in Nigeria, the University of Ibadan was established to be a world-class institution for academic excellence geared towards meeting societal needs, expand the frontiers of knowledge through provision of excellent conditions for learning and research and produce graduates who are worthy in character and sound judgment, contributing to the transformation of society through creativity and innovation thereby serving as a dynamic custodian of society's salutary values and thus sustain its integrity.

However, in the course of achieving its set goals, the University is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while in the course of work at the University for the period of 2010-2013 which was carried out in 2013, it was observed that the Bill of Quantities in respect of the construction of the water treatment plant contract awarded to a company at the cost of ₦192,154,904.00 (One hundred and ninety- two million,

one hundred and fifty-four thousand, nine hundred and four naira) on the 4th of September 2013, had some of its provisions not implemented but were paid for. For instance, in the preliminary provision, the following items were included and paid for as part of mobilization fee:-

- 1 No desktop computer & DeskJet printer (₦700,000.00)
- 1 No pick-up double cabin Hilux (₦8,500,000.00)
- Spare parts valued at ₦2,500,000.00

These provisions totalling ₦11,700,000.00 (Eleven million, seven hundred thousand naira) were all paid for but none was purchased as at the time of this audit. The essence of these items was to facilitate smooth/timely completion of the work. According to the Director in charge of the project, the items would be bought even though the project had gone half way and that will not be accepted as a good step in project management. Also the site office provided for in the preliminary amount was not constructed. These provisions were meant to facilitate the work hence they form part of mobilization fee earlier paid to the contractor. It was also observed that the amount of ₦8,500,000.00 (Eight million, five hundred thousand naira) provided for a Hilux pick-up was in excess of ₦2,500,000.00 (Two million, five hundred thousand naira) as general contract price for the supply of such vehicle has always remained between ₦5,500,000.00 (Five million, five hundred thousand naira) to ₦6,000,000.00 (Six million naira).

The Vice Chancellor has been requested to recover from the contractor and refund to treasury the total sum of ₦16,700,000.00 (Sixteen million, seven hundred thousand naira) being excess amount paid for the purchase of a Hilux, part of preliminary provisions not utilized and payments for motor spare parts not purchased, tendering the recovery particulars to my office for verification and confirmation.

(b) Still at the University, during the examination of accounting records covering the period under audit, it was discovered that a contract to construct internal access roads, bridge, drainages and culverts was awarded to a company at the cost of ₦1,319,908,044.52 (One billion, three hundred and nineteen million, nine hundred and eight thousand, forty four naira fifty two kobo), the award was made on 20th July 2009. Another company was given the consultancy job to supervise the Project at the sum of ₦13,118,031.00 (Thirteen million, one hundred and eighteen thousand and thirty-one naira). In the course of the audit exercise, it was discovered that the contractor was incapable of carrying out such huge construction works hence the University had to prevail on the company to sub-contract the project to four other contractors who also bided for the job but were not given, to complete the access roads and other ancillary works. This late approach was however not within the duration earlier agreed in the contract and therefore not without cost. Despite this measure, the aspect of the road given to one of the sub-contractors at the cost of ₦91,441,748.00 (Nine-one million, four hundred and forty-one thousand, seven hundred and forty-eight naira) (road-pavement, drains & stone-pitching) and fully paid vide payment voucher No. CBN/CAP/3/12/148 dated 29th March 2012 though was completed but could not be accepted as good work by the audit team and corroborated by the University. It was observed that most of the culverts and drainage covers were poorly

constructed and not properly aligned, owing to poor mix of the concrete used in casting the drainage cover, it was observed that many of them were found broken and some could not align with the spaces provided.

The contract execution period was extended by three months due to the incompetence of the initial contractor., the consultant requested for an additional fee of ₦3,279,507.75 (Three million, two hundred and seventy-nine thousand, five hundred and seven naira, seventy-five kobo) which was paid vide payment voucher No. CBN/12/10/36 of 17/12/2010 for the extra three months extension, an action that affected the total contract cost and yet proper value was not derived from the money spent.

It was equally observed while inspecting the roads constructed that there were abnormalities that cannot be ignored and the University is advised to get the contractor to make amends to the poor job as stipulated in the Financial Regulation Nos. 3104 & 3105 which state *inter alia*, ~~A~~ public officer who fraudulently pays money to a contractor for a job not executed shall... and that ~~a~~ public officer on receipt of a query from the Auditor General for poor quality work carried out by a contractor, has 42 days to get the contractor to rectify the abnormalities or get refund for the amount over-paid as a result of the poor job. If the query remains unanswered after the time limit, the officer(s) that certified the job for payment shall be demoted in rank while the contractor will be blacklisted and reported to the Economic and Financial Crimes Commission for prosecution. The amount recoverable will be equivalent to any sum agreed with any other contractor to effect all necessary repairs on the poor aspects of the contract. The evidence for the above recoveries is to be forwarded to my office for verification.

The Vice Chancellor has been requested to:

- (i) Explain the reason behind awarding the construction of Ajibode access road contract to the first contractor whose competence was certified in doubt as against other bidders; because the University is obliged to consider the claims of all qualified firms wishing to work for it as stated in the Financial Regulation No. 2901.
 - (ii) Recover and refund to treasury, the sum of ₦3,279,507.75 (Three million, two hundred and seventy-nine thousand, five hundred and seven naira and seventy-five kobo) from the initial contractor; being cost of the extension in consultancy period because the delay and extension of the job duration was caused by the company, tendering the recovery particulars to my office for verification and confirmation.
 - (iii) Ensure that only competent contractors are engaged in executing government contracts in order to derive maximum value for money.
- (c) Also at the University, the auditors observed that the school awarded contract for the supply and installation of first set of Ring Main Units (RMUs) to a company on 6th October 2011 at a contract sum of ₦40,705,665.00 (Forty million,

seven hundred and five thousand, six hundred and sixty-five naira) with a completion period of 6 weeks.

It was observed that 2 months later (on the 9th December, 2011), an additional contract to supply and install another set of RMU was awarded to the same contractor at the cost of ₦178,539,350.00 (One hundred and seventy-eight million, five hundred and thirty-nine thousand, three hundred and fifty naira) without recourse to due process of awarding contracts as stipulated in the Financial Regulation 3117.

It was established that the above sum of money was beyond the expenditure threshold of both the Chief Executive Officer of the University (VC) and the Tenders Board but nothing on ground suggested that the appropriate approval was secured for the award of this contract as stipulated in extant circular Ref. No. SGF/OP/I/S.3/ VIII/57 of 11/3/2009. The BOQ was not presented for audit thereby making it difficult for the auditors to ascertain the level of cost savings made there from. Audit is therefore of the opinion that the whole transaction of award of contract was aimed at splitting the contract and avoiding restrictions on threshold, a direct contravention of Financial Regulation 3116 and extant circular Ref. No. SGF/OP/I/S.3/VIII/57 of 11/3/2009.

The Vice Chancellor has been requested to:

- (i) Give cogent reasons for giving the appropriated job of supply and installation of Ring Main Units (RMUs) to the company twice in two (2) months and tender for audit scrutiny, details of the work schedule.
 - (ii) Explain the rationale behind operating at variance with government regulations by engaging in contract splitting and contravening Financial Regulation 3116.
 - (iii) Explain the rationale behind the indirect contravention of the government circular Ref. No. SGF/OP/I/S.3/VIII/57 of 11/3/2009 by awarding a supply contract of ₦178,539,350.00 (One hundred and seventy-eight million, five hundred and thirty-nine thousand, three hundred and fifty naira), well above the threshold of the VC and Tenders Board.
 - (iv) Give reasons and justify the contract for additional numbers of RMUs contrary to the number earlier required by the University.
 - (v) Give reasons for not tendering the BOQ for the second contract for audit and in order to confer legitimacy on the expenditure, produce the said BOQ for audit perusal, otherwise, recover and refund to treasury, the sum of ₦178,539,350.00 (One hundred and seventy-eight million, five hundred and thirty-nine thousand, three hundred and fifty naira) being irregular expenditure, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
- (d) Finally at the University of Ibadan, the audit team observed that a company was given the contract to supply the University with a 200KVA

Generating set at the cost of ₦8,461,190.15 (Eight million, four hundred and sixty-one thousand, one hundred and ninety naira, fifteen kobo). Payments were effected without the requisite store documents. The delivery note, Store Receipt Vouchers (SRV) and invoice were neither attached to the payment vouchers nor seen during the audit exercise, contrary to Financial Regulation 603 which states that all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates be supported by relevant documents such as local purchase orders, invoices, special letters of authority etc.

Further audit scrutiny of the payment documents indicated an over-payment of ₦1,913,753.63 (One million nine hundred and thirteen thousand, seven hundred and fifty three naira, sixty three kobo) as stated below:

PV No. 054786 of 23/2/2010	₦4,018,155.47
PV No. 054825 of 4/2/2010	₦6,356,788.31
	<u>₦10,374,943.78</u>

The payment for a supply contract without the requisite store documents acknowledging the receipt of stores is an irregularity in government procurement regulations just as the over-payment stated above could not be justified/substantiated by the University authorities. The Vice Chancellor should explain why, contrary to extant regulations, payment was effected in a supply contract without the requisite store documents authorising payment.

I am of the opinion that the procurement was phantom as the store could not attest to the supply.

The Vice Chancellor has been requested to:

- (i) Give reasons for the over-payment of the contract by ₦1,913,753.63 (One million nine hundred and thirteen thousand, seven hundred and fifty-three naira, sixty-three kobo), recover and refund to treasury, the over-payment, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
- (ii) Show with documented evidence and arrange for audit verification, the supply of the generator in order to confer legitimacy on the expenditure, otherwise, recover and refund to treasury, the sum of ₦8,461,190.15 (Eight million, four hundred and sixty one thousand, one hundred and ninety naira, fifteen kobo) being irregular expenditure, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

All the issues raised above were communicated to the Vice Chancellor through my Audit Inspection Report Reference No. OAuGF/P&PAD/ UI/T/05 dated 30th September 2014. However, his response is still being awaited as at the time of compiling this report in September, 2015.

FEDERAL UNIVERSITY OF UYO

10.04 The University of Uyo was established to be a centre of academic excellence utilizing the available human and technological resources for teaching, research, community service and sustainable development and to diligently pursue scholarship and deploy its output for human capacity development and economic growth in the society, with active participation in Information and Communication Technology, sensitive to Nigeria's rich cultural heritage and responsiveness to global environmental changes.

Nonetheless, in the course of achieving its set goals, the University is expected to be guided by laid down fiscal policies of the Federal Government. However, while examining the 2013 . March 2014 capital books of accounts and records kept at the University in 2014, the audit team observed that the contract awarded to a company for the construction of Faculty of Science Building on 29/11/2007 at the cost of ~~₦~~407,164,127.40 (Four hundred seven million, one hundred and sixty-four thousand, one hundred and twenty-seven naira, forty kobo) was poorly executed. A possible reason for the poor quality work is lack of proper supervision eminently evident in the finishing of the laboratory and open slabs that were not properly cast.

However, the Bill of Quantity (BOQ) made provisions for the construction of car park and interlocking stones valued at the cost of ~~₦~~5,487,230.00 (Five million, four hundred and eighty-seven thousand, two hundred and thirty naira) which were not executed as at the time of audit inspection in April 2014.

The Vice Chancellor should recover and refund to treasury, the sum of ~~₦~~5,487,230.00 (Five million, four hundred and eighty-seven thousand, two hundred and thirty naira) earmarked for work not done, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

(b) Also at the University of Uyo, it was observed that the contract for the construction of the central administration block valued at ~~₦~~339,954,185.50 (Three hundred and thirty-nine million, nine hundred and fifty-four thousand one hundred and eighty-five naira fifty kobo) was awarded to a company vide award letter referenced UU/REG/CNL/25/S.1/VOL.II/607 and dated 11/12/2008. The project was nearing completion as at the time of audit and payments were being made. However, a careful scrutiny of the BOQ revealed that there was provision for a temporary fence round the project site for which ~~₦~~2,100,000.00 (Two million, one hundred thousand naira) was paid but was observed not to have been done. In the same way, there was a BOQ provision of ~~₦~~15,000,000.00 (Fifteen million naira) for project vehicles but as at the time of audit inspection in April 2014 (6 years after the award of contract), no project vehicle was seen on site and on audit enquiry, the team was told that a Hilux pick-up vehicle was bought for the purpose but was with the head of department (Director of physical planning). Neither the vehicle nor the papers were produced for physical verification contrary to extant regulations.

The Vice Chancellor should recover and refund to treasury, the aggregate sum of ₦17,100,000.00 (Seventeen million, one hundred thousand naira) representing work not done in provision of temporary fence round the project site and un-purchased project vehicle, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

All the issues raised were communicated to the Vice Chancellor through my Audit Inspection Report Reference No. OAuGF/P&PAD/FUUA/09 dated 18th August, 2014. However, his response dated 8th October 2014 that I feel are unsatisfactory were acknowledged.

FEDERAL POLYTECHNIC EKOWE

10.05 The Federal Polytechnic, Ekowe, Bayelsa State is a technical institution engaged in education, research and training targeted at sustainable development of the nation. The institution was established in 2009 to specialize in oil and gas studies and other fields of applied learning relevant to the human resource needs of the nation.

However, in the course of achieving its set goals, the Polytechnic is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while in the course of work at the Institution in 2013 reviewing the 2009 . 2012 capital books of accounts and records, the audit team observed that contrary to extant regulations, the capital allocations for the year 2010 and 2011 were released and credited into a commercial bank in Yenagoa.

In the course of the audit, the institution failed to produce the approval of the Accountant General of the Federation which authorized the funds to be paid into a commercial bank rather than being domiciled with the Central Bank of Nigeria (CBN) as required by the extant regulations.

It was equally observed that instead of the E-payment system, the institution persistently operated the project/capital accounts with First Bank of Nigeria (FBN) vide cheques and cash withdrawals in contravention of Financial Regulation 3128 which states that any officer who makes payment by cash or cheque without relying on exemption from e-payment for his or her organization shall be deemed to have committed a gross misconduct and shall be disciplined accordingly+.

The Rector has been requested to take procedural disciplinary measures as recommended by Financial Regulation 3128 against the officer(s) responsible for this misconduct, tendering the evidence to my office for confirmation.

(b) Various sums of cash withdrawals totalling (₦437,118,456.00) (Four hundred and thirty-seven million, one hundred and eighteen thousand, four hundred and fifty-six naira) were withdrawn in 2010 and 2011 from the project account domiciled with FBN without any cogent reason and evidence of

utilization on the institutions' projects. These funds were withdrawn by officers of the institution (bursar, deputy bursar, rector, registrar and others). The idea of cash withdrawal from a project account is a breach of extant rules on the operation of capital account where only certified contractors duly approved for a job are supposed to be paid via bank transfers (e-payment) as the case may be. Furthermore, these withdrawals were neither supported with any payment voucher nor posted into the cash book. The Financial Regulation 601 makes it compulsory that all payments should be vouched and under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised.

The Rector has been requested to tender for audit scrutiny (with supporting documents) what the cash withdrawals were used for or recover and refund to treasury, the sum of ₦437,118,456.00 (Four hundred and thirty-seven million, one hundred and eighteen thousand, four hundred and fifty-six naira) being unaccounted for expenditure, tendering the recovery particulars to my office for verification and confirmation as this expenditure could not be vouched for as true and fair charge to the people's purse.

(c) During the review of FBN project account statement at the Polytechnic, a sum of ₦25,173,628.00 (Twenty-five million, one hundred and seventy-three thousand, six hundred and twenty-eight naira) credited into the account on 11th of August, 2011 as second quarter allocation from the Office of Accountant General through the CBN was however debited from the account on the 30th of September, 2011. The reason for the debit could not be justified and the details (beneficiary) were not clear. The amount still reflected in the cash book as receipt. The institution could not provide any official communication either from FBN or CBN authorizing the debit of ₦25,173,628.00 (Twenty-five million, one hundred and seventy-three thousand, six hundred and twenty eight naira) from the account nor was there a protest letter to FBN from the institution challenging or querying the debit. The effect of this debit in the account was a depletion of the bank balance by the debited amount.

The Rector has been requested to tender for audit scrutiny/ confirmation expenditure details of the debited ₦25,173,628.00 (Twenty-five million, one hundred and seventy-three thousand, six hundred and twenty-eight naira) or recover and refund to treasury the sum of ₦25,173,628.00 (Twenty-five million, one hundred and seventy-three thousand, six hundred and twenty-eight naira), tendering the recovery particulars to my office for verification and confirmation.

(d) Amounts totalling ₦187,530,236.00 (One hundred and eighty- seven million, five hundred and thirty thousand, two hundred and thirty six naira) were transferred from the project account in 2011 to undisclosed accounts. The Financial Regulations 702 provides that "All Capital Account shall be maintained at the Central Bank of Nigeria or any other bank as may be designated by the government and authorized by the Accountant General". Specifically, the Federal Treasury Circular No. TR A8 & B8/2000/OAGF/PRS/005/ 111/144 of November 21st, 2000 states that "All cheques drawn on the capital account must be in favour of contractors or suppliers of capital items of expenditure; on no account

must any money be transferred or withdrawn from capital account into commercial bank+.

The Rector has been requested to tender for audit scrutiny/confirmation, expenditure details of these transfers or employ the services of EFCC to recover and refund to treasury, the sum of ₦187,530,236.00 (One hundred and eighty-seven million, five hundred and thirty thousand, two hundred and thirty-six naira), tendering the recovery particulars to my office for verification and confirmation.

(e) The contract for the procurement and installation of medical equipment at the institution's clinic was awarded to a company vide award letter reference FPE/RPC/Vol.1/044 dated 17th of September, 2010 in the sum of ₦130,643,415.93 (One hundred and thirty million, six hundred and forty-three thousand, four hundred and fifteen naira, ninety-three kobo) with a completion period of 24 weeks.

Details of the terms and conditions of the contract are as stated in the award letter.

However, further scrutiny of the contract file revealed the following:

- (i) Mobilization fee was paid to the contractor without the mandatory unconditional Advance Payment Guarantee (APG) Bond.
- (ii) The relevant documents such as the tenders documents/evaluation carried out and the approval granted by the board for the award of this contract were not produced.
- (iii) There was no contract agreement that bind both parties in the execution of the work, so that in the event of any default, relevant sections of the contract agreement can be invoked.
- (iv) The withholding tax (WHT) of ₦6,532,170.80 (Six million, five hundred and thirty-two thousand, one hundred and seventy naira, eighty kobo) on above payment was not deducted thereby resulting to overpayment to the contractor and loss of government revenue.
- (v) The 10% contingency fee of ₦11,304,347.83 (Eleven million, three hundred and four thousand, three hundred and forty-seven naira, eighty-three kobo) included in the contract of procurement and partly paid to the contractor is an aberration of the use of contingency funds.
- (vi) These payments were made without provision for retention fee to guard against any defect found during the liability period.

The Rector has been requested to recover and refund to treasury, an aggregate sum of ₦17,836,518.63 (Seventeen million, eight hundred and thirty-six thousand, five hundred and eighteen naira, sixty-three kobo) representing unaccounted for expenditure of unpaid tax and 10% contingency fee, tendering the recovery particulars to my office for verification and confirmation.

(f) The contract for the establishment of polytechnic farms was awarded to a company vide award letter Ref. No. FPE/RPC/VOL.1/043 dated 17th September 2010, at a contract price of ₦34,000,000.00 with a completion period of 24 weeks.

The terms and conditions of the contract are detailed in the award letter.

Further audit scrutiny of the documents and project file revealed the following:

- (i) There were no records to confirm that due process was followed in the award of this contract. The tenders/evaluation documents, BOQ and other relevant records used for the execution of the work were not produced for audit scrutiny despite repeated demands.
- (ii) It was also noted that the contract was awarded without any contract agreement signed by both parties to guide them in the execution of the work such that in the event of any default, relevant section of the contract agreement can be invoked.
- (iii) The Works and Physical Planning Department issued and paid an interim certificate No. 001 dated 09-11-2010 for the sum of ₦8,500,000.00 (Eight million, five hundred thousand) (25% of ₦34,000,000.00 (Thirty-four million naira) as mobilization fees as against 15% statutorily allowed.
- (iv) The records of payments showed that a total sum of ₦179,197,376.30 (One hundred and seventy-nine million, one hundred and ninety-seven thousand, three hundred and seventy-six naira, thirty kobo) was paid to the contractor through 8 (eight) different payment vouchers. The amount paid was in excess of ₦145,197,376.30 (One hundred and forty-five million, one hundred and ninety-seven thousand, three hundred and seventy-six naira, thirty kobo) above the contract price of ₦34,000,000.00 (Thirty-four million naira). There were no records indicating a variation in contract sum, therefore, the excess payment of ₦145,197,376.30 (One hundred and forty-five million, one hundred and ninety-seven thousand, three hundred and seventy-six naira, thirty kobo) has no statutory authority to justify its occurrence in the government financial regulations.
- (v) VAT and WHT totalling ₦17,919,737.63 (Seventeen million, nine hundred and nineteen thousand, seven hundred and thirty-seven naira, sixty-three kobo) were not deducted from the payment made to the contractor.
- (vi) A contingency sum of ₦2,956,521.74 (Two million, nine hundred and fifty-six thousand, five hundred and twenty-one naira, seventy-four kobo) was also

paid to the contractor without any detailed breakdown to show how the fund was expended. The extant regulations require the contractor's written requests for utilization of contingency and the approval of the employer.

- (vii) Payments were made without recourse to milestone achievements in the execution of the contracts before certificates were issued.
- (viii) The internal control system was weak as all the payment vouchers were not pre-audited and checked by the relevant units before making payments.

The Rector has been requested to:

- (i) Recover the over-paid sum of ₦145,197,376.30 (One hundred and forty-five million, one hundred and ninety-seven thousand, three hundred and seventy-six naira, thirty kobo) without valid variation, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Procedurally take disciplinary measures against all officers involved in the recommendation and approval of the over-payment to the contractor, tendering evidence of this to my office for confirmation.
- (g) The contract for the renovation/furnishing of 4 units administrative block was awarded to a company vide award letter reference FPE/RPC/VOL. 1/037 dated 17th of September, 2010 in the sum of ₦115,977,706.00 with a completion period of 24 weeks.

The terms and conditions of the contract are detailed in the award letter.

Audit examination of documents revealed the following:

- (i) Due process of award was not followed as relevant tender documents, project files, BOQs were not presented for audit scrutiny.
- (ii) No contract agreement was entered into and signed by both parties so that in the event of any default, relevant section of the contract agreement can be invoked.
- (iii) Contrary to extant regulations, payments were not according to milestone achievements in project execution as only two (2) Payment Vouchers totalling ₦137,164,480.25 (One hundred and thirty-seven million, one hundred and sixty-four thousand, four hundred and eighty naira, twenty-five kobo) were used.
- (iv) The contractor was overpaid with the sum of ₦21,186,774.25 (Twenty-one million, one hundred and eighty-six thousand, seven hundred and seventy-four naira, twenty-five kobo) without any known occurrence of contract variation.

- (v) A contingency provision of ₦10,085,017.91 (Ten million, eighty- five thousand, seventeen naira, ninety-one kobo) was embedded in the contract and paid to the contractor without any evidence of the contractor's written request or breakdown of expenditure.
- (vi) The payment of ₦122,164,480.25 (One hundred and twenty two million, one hundred and sixty four thousand, four hundred and eighty naira, twenty five kobo) on payment voucher No. 014 of 10/10/11 was made without the valuation certificate/valuation breakdown showing the level of work done before such payment.
- (vii) The Tax elements of this Payment Voucher totalling ₦12,216,448.03 (Twelve million, two hundred and sixteen thousand, four hundred and forty-eight naira, three kobo) were not deducted.
- (viii) All the payment vouchers were neither pre-audited nor checked by the relevant units before they were paid.
- (ix) These payments were made without provision for retention fee to guard against any defect found during the liability period.

The Rector has been requested to:

- (i) Recover the over-paid sum of ₦21,186,774.25 (Twenty-one million, one hundred and eighty-six thousand, seven hundred and seventy-four naira, twenty-five kobo) without valid variation, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Procedurally take disciplinary measures against all officers involved in the recommendation and approval of the over-payment to the contractor, tendering evidence of this to my office for confirmation.
- (iii) Recover and refund to treasury, the non-deduction of ₦12,216,448.03 (Twelve million, two hundred and sixteen thousand, four hundred and forty-eight naira, three kobo) tax elements on the payment voucher of ₦122,164,480.25 (One hundred and twenty-two million, one hundred and sixty-four thousand, four hundred and eighty naira, twenty-five kobo), tendering the recovery particulars to my office for verification and confirmation.
- (h) The contract for the construction of 5 units of 4 bedroom flats at Federal Polytechnic, Ekowe was awarded to a company vide award letter reference FPE/RPC/VOL.1/046 of 17th September 2010 in the sum of ₦113,777,525.00 (One hundred and thirteen million, seven hundred and seventy-seven thousand, five hundred and twenty-five naira) with a completion period of 24 weeks. The terms and conditions of the contract are detailed in the award letter.

Further scrutiny of the payment documents revealed the following:

- (i) The sum of ₦132,500,000.00 (One hundred and thirty-two million, five hundred thousand naira) was paid to the contractor through 3 (three) different payment vouchers. The three (3) payment vouchers were neither pre-audited nor checked by the relevant units before payment and there was no proper description of work done on the payment vouchers.
- (ii) As a result of the above, the contractor was over-paid with ₦18,722,475.00 (Eighteen million, seven hundred and twenty-two thousand, four hundred and seventy-five naira) without any known case of contract variation in the documents provided.
- (iii) The VAT and WHT totalling ₦13,250,000.00 (Thirteen million, two hundred and fifty thousand naira) on the above payment was not deducted.
- (iv) The contingency fee of ₦9,893,697.83 (Nine million, eight hundred and ninety-three thousand, six hundred and ninety-seven naira, eighty-three kobo) included in the contract value was paid to the contractor without any detailed breakdown of the utilization and the approval of the employer to expend the contingency fund as required by the extant regulations.
- (v) All the payments were made using only one valuation certificate No. 001 of 9/11/2010 that showed a recommended amount of ₦28,444,381.25 (Twenty-eight million, four hundred and forty-four thousand, three hundred and eighty-one naira, twenty-five kobo) for payment. The valuation certificate No. 001 was reproduced and attached to all the 3 (three) payment vouchers. The payments were made without the valuation breakdown to show the level of work done in each certificate before payments were made as stated in the award letter.
- (vi) The full payments were made without provision for retention fee to guard against any defect found during the liability period.

The Rector has been requested to:

- (i) Recover and refund to treasury, the sum of ₦18,722,475.00 (Eighteen million, seven hundred and twenty-two thousand, four hundred and seventy-five naira) being over-payment without valid variation, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Recover and refund to treasury, the sum of ₦13,250,000.00 (Thirteen million, two hundred and fifty thousand naira) being unpaid taxes, tendering the recovery particulars to my office for verification and confirmation.
- (iii) Recover and refund to treasury, the unaccounted for contingency sum of ₦9,893,697.83 (Nine million, eight hundred and ninety-three thousand, six hundred and ninety-seven naira, eighty-three kobo), tendering the recovery particulars to my office for verification and confirmation.
- (iv) Take disciplinary measures against all officers involved in the recommendation and approval of the over-payment to the contractor and

non-deduction of taxes, tendering evidence of this to my office for confirmation.

- (i) A total sum of ₦189,000,000.00 (One hundred and eighty-nine million naira) was paid to 3 (three) different contractors through 4 (four) fictitious payment vouchers without attachments.

Moreover, those vouchers were neither pre-audited nor checked by the relevant units of the internal control systems concerned. In view of this, these payments cannot be regarded as legitimate charges against public funds since the purpose for which the amounts were spent could not be disclosed.

The Rector has been requested to:

- (i) Recover and refund to treasury, the sum of ₦189,000,000.00 (One hundred and eighty nine million naira) paid to the contractors for undisclosed services, tendering the recovery particulars to my office for verification and confirmation.
- (ii) In conjunction with the extant regulations, determine the officers responsible for this fraud and ensure that procedural disciplinary measures are meted out to them, tendering the evidence to my office for confirmation.

All the issues raised above were communicated to the Rector through my Audit Inspection Report Reference No. OAuGF/P&PAD/FPE/02 dated 3rd February, 2014. However, his response is still being awaited as at the time of compiling this report in September, 2015.

FEDERAL MINISTRY OF ENVIRONMENT

10.06 The Federal Ministry of Environment was established in 1999 out of concern to protect the environment we live in, ensure effective coordination of all environmental matters, creating environmental consciousness in the minds of Nigerians and meet the global environmental best practices.

However, in the course of achieving its set goals, the Ministry is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while examining the books of capital expenditure of the Federal Ministry of Environment for the period under review, the audit team observed that the contract for the establishment of metal recycling plant in Sokoto was awarded to a company on the 14th December, 2010 for ₦496,992,336.07 (Four hundred and ninety-six million, nine hundred and ninety-two thousand, three hundred and thirty-six naira, seven kobo) and to be completed within three (3) months.

Further scrutiny of the documents revealed that instead of the stipulated 15% mobilization fees as first payment, the contractor was paid the sum of ₦149,092,700.00 (One hundred and forty-nine million, ninety-two thousand, seven hundred naira) representing 30% as first payment or mobilization fee on

payment voucher No. 412 of 25th January, 2011 even without meeting the conditions necessary for payment of mobilization fee. Further payments were effected vide payment voucher No. 824 of 3rd March, 2011 for ₦100,000,000.00 (one hundred million naira) and PV No. 019 of 1st July, 2011 for ₦223,045,018.00 (Two hundred and twenty-three million, forty-five thousand, eighteen naira), bringing the total payment to ₦472,137,718.00 (Four hundred and seventy-two million, one hundred and thirty-seven thousand, seven hundred and eighteen naira) less retention fee. It should be pointed out here that these payments were effected without reliable progress reports and IPCs could only have been arranged and stage-managed at the behest of the contractor as I could not see a matchable milestone achievement in contract execution and monetary commitment.

A physical audit verification of the project revealed that contrary to the provisions of the BOQ, the contractor made very low fence wall of which several portions have fallen down, also, the warehouse, the administrative block and other buildings were not completed, in fact some were still at the foundation level, the gate houses were too small and contrary to standard and amount of money allocated for them, the equipment bought were kept outside at the mercy of harsh weather and prone to pilfering. There was no landscaping and the boreholes expensively procured were not functioning, among other deficiencies. I am of the opinion that considering the irregular payments that characterized this transaction and the contrary situation in project execution, there is no better semblance of modern day money laundering in view of the many insertions in the BOQ that unnecessarily inflated the contract price but remained unexecuted. Apart from the lopsidedness in payment, two project vehicles could not be accounted for and several other portions of the BOQ were not executed. Furthermore, it was observed that the Ministry in the BOQ attached as appendix and contrary to extant regulations, factored withholding tax (WHT) into the contract sum meaning that the contractor did not pay 5% WHT, thereby contributing to loss of government revenue.

Above all, unconfirmed but reliable sources from the Ministry indicate that this particular contract is being awarded and re-awarded as far as it is appropriated for any particular period. This could not verified due to limited time available to it and limitation too in the scope of audit.

The Permanent Secretary has been requested to:

- (i) Explain the rationale behind, contrary to extant regulations, making more than 15% payment for mobilization fee without the stipulated indemnity thereby subjecting Government funds to risk.
- (ii) Take procedural disciplinary measures against all officers responsible for the unreliable progress reports and IPCs that led to the payments to the contractor and tender evidence to the Office of the Auditor General for the Federation for confirmation.
- (iii) Recall the contractor to site for immediate rectification of the observed anomalies.

- (iv) Recover and refund to treasury, the monetary equivalence of all unexecuted portions of the contract (including 2 (two) No. project vehicles, awareness/accommodation, industrial safety insurance, training and technology transfer etc) as they are in the BOQ, tendering the recovery particulars to my office for verification and confirmation.
 - (v) Explain the rationale behind factoring WHT into the contract sum and making the contractor not to pay tax, thereby contributing to loss of government revenue. Recover and refund the sum of ₦22,590,560.73 (Twenty-two million, five hundred and ninety thousand, five hundred and sixty naira, seventy-three kobo) being unpaid tax by the contractor, tendering the recovery particulars to my office for verification and confirmation.
 - (vii) Confirm how many times in the past this contract for the establishment of metal recycling plant in Sokoto has been awarded and paid for.
- (b) Also in the course of audit at the Ministry of Environment, it was observed through the project status of the Ministry that 6No. projects valued at ₦170,587,246.78 (one hundred and seventy million, five hundred and eighty-seven thousand, two hundred and forty- six naira, seventy-eight kobo) awarded and executed by the Ministry could not be inspected and verified owing largely to the intransigence of Ministry officials who rebuffed all efforts by the audit team to carry out their statutory assignment. The list of the projects and other details are as contained elsewhere.

The Permanent Secretary has been requested to:

- (i) Explain the rationale behind, contrary to extant regulations, denying the audit team an inspection and verification of the projects; and
- (ii) Organize without delay, a full scale audit inspection and verification of the projects in order to confer legitimacy on the expenditure and enhance audit trail and opinion.

All the issues raised above were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/ P&PAD/FME/08 dated 13th October, 2014. However, his response is still being awaited as at the time of compiling this report in August, 2015.

FEDERAL MINISTRY OF TRADE AND INVESTMENT

10.07 Federal Ministry of Trade and Investment was created to play a decisive role in the diversification of the resources base of the economy by promoting trade and investment with special emphasis on increased production and export of non oil and gas products that will lead to wealth and job creation, poverty reduction and ensure enhanced service delivery in a manner that will stimulate

the growth of domestic economy for self reliance and export and its integration into the global market taking full advantage of globalization.

However, in the course of achieving its set goals, the Ministry is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while in the course of work at the Federal Ministry of Trade and Investment in 2014 reviewing the 2012 . 2013 capital books of accounts and records, the audit team observed that the Ministry established a Regional Trade Office and Investment Desk in Dubai, United Arab Emirates (U.A.E.). Further examination of capital books of accounts and records revealed that an amount of ~~N~~49,920,000.00 (Forty-nine million, nine hundred and twenty thousand) was vired from 7 (seven) different sub-heads for this purpose according to the vote books.

For a rehash, the 2012 Appropriation Act empowered only the National Assembly to approve any virement once the Appropriation Act is signed into law. Similarly, the Financial Regulations 417 states that %expenditure shall strictly be classified in accordance with the Estimate, and vote must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed+.

As stated above, nine (9) payment vouchers were raised in the name of the Honourable Minister and paid on the 21/12/2012. The statutory function of the Auditor-General as contained in Financial Regulation 109(b) is to carry out ~~a~~ appropriation audit so as to ensure that funds are expended as appropriated by the National Assemblyq Meanwhile, enquiry from an officer in the trade department (department concerned) on how the amount was expended did not yield any positive result as the officer could not give an expenditure breakdown of how the fund was utilized. In view of the foregoing, the expenditure of ~~N~~49,920,000.00 (Forty-nine million, nine hundred and twenty thousand) for the establishment of a Regional Trade Office & Investment desk in Dubai, UAE cannot be accepted as proper and legitimate charges against public funds as the funding methods breached the 2012 Appropriation Act and Financial Regulation 417.

The Permanent Secretary has been requested to:

- (i) Justify with details of expenditure, the purported establishment of the Regional Trade Office & Investment desk in Dubai, UAE for which ~~N~~49,920,000.00 (Forty-nine million, nine hundred and twenty thousand) that was not appropriated for in 2012 was spent in addition to other breaches of extant regulations.
- (ii) In the absence of the above, take financial responsibility to recover and refund to treasury the sum of ~~N~~49,920,000.00 (Forty- nine million, nine hundred and twenty thousand) irregular payments, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

(b) Still at the Ministry, while examining the capital books of accounts and records maintained, the audit team observed that there was a ₦28,000,000.00 (Twenty-eight million naira) appropriation in 2013 by the National Assembly for the holding of National Council on Industry, Trade & Investment (NCITI) Programme by the Ministry. It was scheduled to be held from 22nd to 26th of April, 2013 at Ibadan, Oyo State and was expected to cost about ₦34,343,000.00, according to the Ministry's estimate. Meanwhile, the Ministerial Tenders Board approval for this programme was not produced for audit review.

Further audit scrutiny of other documents revealed that on the 15th of April 2013, the Director (PPRS) wrote to the Permanent Secretary for the release of funds to continue the preparation for the programme. Consequent upon this, according to the memo, the Permanent Secretary stated that the approval of the sum of ₦28,000,000.00 (Twenty-eight million, naira) was granted for the department to continue the preparation of the programme in the absence of the Honorable Minister and Honorable Minister of State. This was done but the ratification of the programme by the MTB had not been obtained as at the time of audit review in February 2014.

While the Ministry expended ₦20,500,000.00 (Twenty million, five hundred thousand naira) from the headquarters account, the additional fund was expected to be sourced from the Ministry's parastatals. The ₦20,500,000.00 (Twenty million, five hundred thousand naira) was paid through account No. 2123350018 of First City Monument Bank (FCMB), Wuse Zone 4 branch belonging to one Mr. Nwaokeleme Frederick Ezenwa Chimezie, a staff of the Ministry as an advance. Meanwhile, as at the time of audit in February 2014, the ₦20,500,000.00 (Twenty million, five hundred thousand naira) released by the Ministry had not been retired.

The Permanent Secretary has been requested to:

- (i) Explain with detailed breakdown, why the disbursement of ₦20,500,000.00 (Twenty million, five hundred thousand naira) government funds was through an individual account thereby subjecting government funds to avoidable risks and why it remained unretired several months after the advance in violation of extant regulations.
 - (ii) Recover and refund to treasury, the sum of ₦20,500,000.00 (Twenty million, five hundred thousand naira), tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
- (c) Also at the Ministry, the audit team observed that there was expenditure for the D-8 First Trade Ministers Council Meeting in Nigeria which was scheduled to be held from 24th to 25th of June, 2013 at Transcorp Hilton Hotel, Abuja.

Audit inquiry into the documents revealed that ₦8,000,000.00 (Eight million naira) was appropriated for the programme by the National Assembly in 2013 Appropriation Act. Meanwhile, on the 17th of June 2013, the sum of ₦3,849,392.43 (Three million, eight hundred and forty-nine thousand, three

hundred and ninety-two naira, forty- three kobo) was paid out in the name of Honorable Minister with three different payment vouchers for the programme.

As at the time of the audit, the payment had not been retired and neither was a report of the purported D-8 First Trade Ministers Council Meeting confirming the activity submitted.

The Permanent Secretary has been requested to justify and tender for audit scrutiny, a breakdown of the payment of ₦3,849,392.43 (Three million, eight hundred and forty-nine thousand, three hundred and ninety-two naira, forty-three kobo) in the name of Honourable Minister for the D-8 First Trade Ministers Council Meeting or recover and refund to treasury, the above sum, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

(d) It was also observed at the Ministry that the contract for the alleged reconstruction of demolished fence in Blocks C and G of the Ministry building was awarded to a company at a contract sum of ₦2,300,000.00 (Two million, three hundred thousand naira) vide award letter referenced T/FAI/I/S.3/Vol.1/83 dated 20th of December 2013, with 2 weeks completion period.

Examination of documents revealed that a job completion certificate was issued and signed by officers in the maintenance section that the work commenced on the 17th December 2013 which was ahead of award of contract on the 20th December, 2013 and was completed on 24th December 2013 i.e. 4 days after the official contract award.

Accounting records further showed that the full contract sum of ₦2,300,000.00 (Two million, three hundred thousand naira) was paid to the contractor through payment voucher No. 159 of 24/12/2013. Meanwhile, the following observations were spotted with respect to the payment:

- (i) The certificate of physical inspection and verification by Internal Audit unit and stock verification job performance certificate were all issued on the 27/12/2013 whereas payment had already been made on the 24/12/2013.
- (ii) The entry was posted into the vote book on the 27/12/2013 while payment had already been made 3 days earlier.

During the physical inspection conducted with respect to the execution of the project, the maintenance officer who guided the audit team to the project sites could not locate the reconstructed demolished fence in Blocks C & G of the Ministry building claimed to have been done, suggesting that there were manipulations to make payments for work not done.

The Permanent Secretary has been requested to recover and refund to treasury, the total sum of ₦2,300,000.00 (Two million, three hundred thousand naira) paid for work not executed from the contractor in the first instance, or from those who approved the payment for work not executed. Evidence of recovery

should be forwarded to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

(e) The contract for the provision of uninterrupted power supply to the Ministry's blocks C, D, G & H was awarded to a company at a contract sum of ~~₦~~29,583,277.50 (Twenty-nine million, five hundred and eighty-three thousand, two hundred and seventy seven naira, fifty kobo) vide award letter referenced PU/MTB/AC/2012 and dated 18th of June, 2012 with 10 weeks completion period. Payments were effected in three installments listed below:

	₦
• PV No. 040 of 20/07/2012	4,437,491.60
• PV No. 016 of 10/10/2012	9,614,565.30
• PV No. 099 of 07/12/2012	<u>15,531,220.60</u>
	<u>29,583,277.50</u>

A further audit review of the Bill of Quantities (BOQ) showed that there was a ~~₦~~contingency provision of ~~₦~~1,908,727.50 (One million, nine hundred and eight thousand, seven hundred and twenty-seven naira, fifty kobo) even when there was no documented evidence of contingency occurrence or utilization in addition to another ~~₦~~3,500,000.00 (Three million, five hundred thousand naira) set aside and paid as PHCN charges and taxes without receipts or acknowledgement from the payee. It was equally ridiculous to discover that the sum of ~~₦~~4,500,000.00 (Four million, five hundred thousand naira) was set aside and paid for as ~~₦~~labour in an already awarded and signed for contract. Also, during a physical inspection carried out at the project site, it was observed that the provision of ~~₦~~2,500,000.00 (Two million, five hundred thousand naira) in the bill for the execution of 1 (One) Ring Main Unit (RMU), SF6 RMV/ extension was not executed as the maintenance officer and the electrical attendant who guided the audit team in the inspection could not locate or identify where the RMU was installed.

The Permanent Secretary has been requested to show detailed and acceptable expenditure breakdown (with concrete proofs) of the sum of ~~₦~~29,583,277.50 (Twenty-nine million, five hundred and eighty- three thousand, two hundred and seventy-seven naira, fifty kobo) for providing uninterrupted power supply or recover and refund to treasury, the said sum, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charge to the public till.

(f) Still in the course of work at the Ministry, the audit team observed that the sum of ~~₦~~17,788,319.00 (Seventeen million, seven hundred and eighty-eight thousand, three hundred and nineteen naira) was granted as cash advance vide payment voucher No. 108 of 05/08/2013 to a staff (Mr. Nwaokeleme Fredrick) from the capital account for the establishment of secretariat & official flag-off/launching of Nigerian Agric-Business and Agro-Industry Development Initiative (NAADI).

It must be pointed out here that Federal Government Treasury Circular Ref.No.TRY/A2B2/2009 OAGF/CAD/026/V of 24th March, 2009 states that %All Accounting officers and Officers controlling expenditure are to ensure that all

local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) should be made only through award of contracts+.

Further audit documents scrutinized in this expenditure revealed that the sum of ₦3,561,100.00 (Three million, five hundred and sixty- one thousand, one hundred naira) was earmarked for the establishment of a functional secretariat. However, there was no proof to show that the amount was used for the purchase of the items listed below as they were not found in the office nor had records in the store during the physical inspection.

	₦
➤ 2 No. complete desktop computers with printers	380,000.00
➤ 4 No. HP laptop computer	600,000.00
➤ 1 No. sharp photocopying machine	350,000.00
➤ Development of NAADI website	966,100.00
➤ 2 No. installation of internet facilities (internet broad band modem with 1year subscription)	624,000.00
➤ Office stationery and computer accessories	170,000.00
➤ 3 No. electric stabilizers	45,000.00
➤ 2 No. file cabinets	90,000.00
➤ 3 No. standing fans	36,000.00
➤ Production of NAADI directing document (300 printed copies)	<u>300,000.00</u>
	<u>₦3,561,100.00</u>

Other observations in this expenditure included:

- The sum of ₦2,998,169.00 (Two million, nine hundred and ninety-eight thousand, one hundred and sixty-nine naira) was earmarked for sensitization workshop of key stakeholders to be held in Abuja at a future date and meanwhile, there was no information to confirm whether the sensitization workshop was actually conducted.
- The sum of ₦3,000,000.00 (Three million naira) was paid for the preparation for flag-off and honorarium for 19 (nineteen) committee members as listed below but the beneficiaries of this funds and how the amount was expended was not disclosed.

	₦
➤ Preparation for flag-off	600,000.00
➤ Honorarium for committee members (19) and secretariat local visit to agro. allied industries	<u>2,400,000.00</u>
	<u>₦3,000,000.00</u>

- All other items of expenditure totaling ₦8,579,050.00 (eight million, five hundred and seventy nine thousand, fifty naira) were not accounted for, as there were no supporting documents to back up such expenses. The items are:

	₦
➤ Conference hall	862,500.00

➤ Beverage/food	1,380,000.00
➤ Public address system & decoration of venue	367,250.00
➤ NAADI publication	1,288,000.00
➤ Honorarium & banners including secretariat	1,206,300.00
➤ Other logistics	2,450,000.00
➤ Advertisement and public relation	1,025,000.00
	<u>N8,579,050.00</u>

The Permanent Secretary has been requested to show detailed and acceptable expenditure breakdown (with concrete proofs) of the sum of **N17,788,319.00** (Seventeen million, seven hundred and eighty-eight thousand, three hundred and nineteen naira) or to recover and refund to treasury, the said sum, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charge to the public till.

(g) Similar to the infringement on Financial Regulations elsewhere in this report, the audit team observed that the sum of **N9,487,103.40** (Nine million, four hundred and eighty-seven thousand, one hundred and three naira, forty kobo) was given to a staff (Mr. Nwaokeleme Fredrick) through payment voucher No. 107 of 05/08/2013 for the settlement of sundry expenses like the establishment of a functional secretariat, visitations to some selected processing & commodity factory outlet by implementation technical committee members and payment of 2 yearsq5 monthsqsalary arrears for security guards at Karu Cassava Processing Factory. The cash advance has remained unretired several months after collection.

In the review of documents attached to the payment vouchers, the following observations were recorded:

- A provision of **N983,097.00** (Nine hundred and eighty-three thousand, ninety-seven naira) was made for the establishment of a functional secretariat with some items but the committee could however not account for those items claimed to have been purchased. The items are:

	N
➤ 1 No. complete desktop computer with printer	120,000.00
➤ 4 No. HP laptop computer	500,000.00
➤ Upgrading & recoding of Commerce 44 Website	126,097.00
➤ 1 No. installation of internet facilities (internet Broad band modems with 1 year subscription)	112,000.00
➤ Office stationery & computer accessories including Scanning machine	110,000.00
➤ 1 No. electric stabilizer (5000 watts)	<u>15,000.00</u>
	<u>N983,097.00</u>

- The sum of **N870,000.00** (Eight hundred and seventy thousand naira) was provided for security at Karu cassava processing factory and there was no record/document showing that this amount was actually paid for the purpose it was claimed as the details of the beneficiaries were not disclosed.

- A total sum of ~~N~~4,756,800.00 (Four million, seven hundred and fifty-six thousand, eight thousand naira) was paid to some officers to visit factories at Ogun, Cross River and Kano States and there was no acknowledgement by the supposed officers by way of receipt of funds for the state visits. The details of amount earmarked for each visit is stated below:

	N
➤ Visit to a factory in Ogun State	1,878,400.00
➤ Visit to Calabar Free Zone Authority	1,878,400.00
➤ Visit to processing factories under the export processing & free zone	<u>1,000,000.00</u>
	<u>N4,756,800.00</u>

- Another ~~N~~2,500,000.00 (Two million, five hundred thousand naira) was provided for meeting with commercial attachés of the 11 selected countries/regions, but there was no evidence of utilization of the funds.

The Permanent Secretary has been requested to show detailed and acceptable expenditure breakdown (with concrete proofs) of the sum of ~~N~~9,487,103.40 (Nine million, four hundred and eighty-seven thousand, one hundred and three naira, forty kobo) or recover and refund to treasury, the said sum, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charge to the public till.

(h) Contrary to Financial Regulation 415 which states that %ederal Government requires all officers responsible for expenditure to exercise due economy, money must not be spent merely because it has been voted+, the Ministry in December 2012 and 2013, paid a total of ~~N~~24,582,834.00 (Twenty-four million, five hundred and eighty- two thousand, eight hundred and thirty-four naira) to the Hon. Minister as travel expenses and estacode from the capital account, an action that was solely aimed at depleting the capital account from different sub-heads.

The payment of the expenses from different sub-heads constituted a direct contravention of Financial Regulation 417 which forbids misclassification of estimates without the express permission of the National Assembly. It was equally observed that about five (5) payments were made the same day which further cast doubts on the genuineness of the transaction as the Minister cannot be in five (5) places the same time.

The Permanent Secretary has been requested to justify the reason for making five (5) payments in one (1) day for travel allowances, suggesting that the Hon Minister could be in 5 places the same time or recover and refund to treasury, the sum of ~~N~~24,582,834.00 (Twenty-four million, five hundred and eighty-two thousand, eight hundred and thirty-four naira), tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.

(h) The audit examination of capital accounts and records at the Ministry also revealed that contrary to extant regulations, the Ministry embarked on copious unauthorized virement of funds from one subhead to the other in 2012 and 2013. For a recap, the Appropriation Act empowers only the National Assembly to approve any virement once the Appropriation Act is signed into law. Similarly, the Financial Regulations 417 states that %Expenditure shall strictly be classified in accordance with the Estimate, and vote must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed+.

In addition, the statutory function of the Auditor-General as contained in Financial Regulation 109(b) is to carry out appropriation audit so as to ensure that funds are expended as appropriated by the National Assembly. Therefore, audit is of the opinion that the virement from the vote books to the tune of ₦87,798,845.96 (Eighty- seven million, seven hundred and ninety-eight thousand, eight hundred and forty-five naira, ninety-six kobo) and ₦35,605,353.15 (Thirty-five million, six hundred and five thousand, three hundred and fifty-three naira, fifteen kobo) for 2012 and 2013 respectively (totaling ₦123,404,199.11 {One hundred and twenty-three million, four hundred and four thousand, one hundred and ninety-nine naira, eleven kobo}) contravened the above quoted regulations, especially in the face of none authorization from the expected quarters- the National Assembly.

The above virements were done without any authorization and also contravened Financial Regulation 316 (iii) and (iv) which state that %virement from one Head of Account in Capital Expenditure estimates shall not be allowed and vice versa. All applications for virement shall be collated by the Minister of Finance and submitted to National Assembly for approval before virement warrant shall be issued+.

The Permanent Secretary has been requested to:

- (i) Justify the rationale behind operating at variance with government fiscal policy by engaging in movement of funds from one sub-head to the other (virement) and thereby contravening the above quoted regulations.
- (ii) Produce for audit perusal, the authority from the National Assembly for the virement of the total sum of ₦123,404,199.11 (One hundred and twenty-three million, four hundred and four thousand, one hundred and ninety-nine naira, eleven kobo) for the 2 years in question.
- (iii) Recover and refund to treasury (in the absence of a & above), the sum of ₦123,404,199.11 (One hundred and twenty-three million, four hundred and four thousand, one hundred and ninety- nine naira, eleven kobo) as this could not be adjudged as true and fair charges to public funds, tendering the recovery particulars to my office for verification and confirmation.
- (i) Also at the Ministry of Trade and Investment, an audit examination of documents revealed that seven (7) payment vouchers were raised and paid to

the Hon. Minister (payee) between 17/12/2013 and 24/12/2013 as payment for the continuation of a building project.

As could be seen from above, a total of ~~N~~346,000,000.00 (Three hundred and forty-six million naira) were withdrawn allegedly for building project leaving imagination running wild as the Minister is not a contractor and capital expenditure of the amounts involved are supposed to be done through contract award as stipulated by the regulations. On enquiry, a terse statement from a Ministry official which could not be authenticated indicated that the money was kept in a commercial bank but the details of the transaction were not disclosed to the audit team.

The Permanent Secretary has been requested to recover and refund to treasury, the sum of ~~N~~346,000,000.00 (Three hundred and forty six million naira), tendering the recovery particulars to my office for verification and confirmation.

All the issues raised above were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/FMT&I/05 dated 27th January, 2015. However, his response is still being awaited as at the time of compiling this report in September, 2015.

THE NIGERIAN PORTS AUTHORITY

10.08 The Nigerian Ports Authority (NPA) strives to be the leading port authority in Africa, saddled with the responsibility of delivering efficient port services in a safe, secure and customer friendly environment.

However, in the course of achieving their set goals, the Nigerian Ports Authority is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while examining the books of capital expenditure of NPA for the period January 2010 - December 2012 carried out in 2014, the audit team observed that the contract for the rehabilitation and expansion of the Headquarters Building was awarded to a company in March 2011 at a cost of ~~N~~5,100,000,000.00 (Five billion, one hundred million naira) for a duration of 18 months. This project was handed over to the contractor in July 2011 and was expected to be completed in January 2013 but there was no contract agreement even as at December 2013 when this audit exercise was carried out, a period of 30 months between when the project was handed over and ought to be completed. There was no evidence of recourse to due process of award of contract and BPP certification.

Further audit scrutiny revealed that there were so many other add-ons which in audit opinion constitute indirect and unnecessary inflation of the cost of the project. For instance, apart from M/S Aim Consultants being the main consultant to the project, an approval dated 30/3/12 and attached as an appendix conveyed consent to the same consultant for the provision of resident staff for the day-to-day supervision of the project for a total sum of ~~N~~94,119,703.20 (Ninety- four million, one hundred and nineteen thousand, seven hundred and three naira, twenty kobo) for 24 months. The contractor was also given approval to the proposal for relocation of some departments from the Corporate

Headquarters to another building for a whopping sum of ₦45,719,360.00 (Forty-five million, seven hundred and nineteen thousand, three hundred and sixty naira) in a letter dated 9/10/13 and attached as an appendix.

Further audit examination of the BOQ of the project revealed that there was provision for preliminaries and preambles to the tune of ₦107,980,000.00 (One hundred and seven million, nine hundred and eighty thousand naira) out of which ₦81,198,702.81 (Eighty-one million, one hundred and ninety-eight thousand, seven hundred and two naira, eighty-one kobo) has been certified and paid as at the time of audit in December 2013, there was a 10% contingency of ₦433,055,051.00 (Four hundred and thirty-three million, fifty-five thousand, fifty-one naira) provided for and ₦91,025,231.26 (Ninety-one million, twenty-five thousand, two hundred and thirty-one naira, twenty-six kobo) has been paid even without evidence of contingent occurrence. The extant regulations state that provisional sums, lump sums and preliminaries in BOQ are made on items that could not be determined with certainty in terms of quantity, type and price as at the time of estimating total cost of a project. Any expenditure to be made therein is usually approved by both the site consultant and the accounting officer of the executing agency after details of expenditure is submitted by the contractor. On the other hand, contingency provision in contract awards do not occur always, where they do, the rules provide that contingency utilization be activated by a contractor's written application/request detailing item by item requirement and the costs, subject to approval of the awarding body of the contract. In other words, provisional sums, lump sums, preliminaries and preambles and contingencies embedded in BOQs are accounted for but that was not the case in this expenditure. Milestone achievement in project execution was estimated at 50% even when total payment so far made could not be established due to non-availability of documents.

The Managing Director has been requested to explain the rationale behind awarding and executing a contract of this magnitude without a formal agreement, give reasons why the project could not be delivered on schedule by the contractor and show evidence of recourse to due process of award of the sub-contract cases mentioned above and reasons for the flagrant violation of extant regulations.

The Managing Director has been requested to show evidence of recourse to extant regulations in the expenditure of aggregate sum of ₦541,035,051.00 (Five hundred and forty-one million, thirty-five thousand, fifty-one naira) earmarked for contingency, preliminaries and preambles as embedded on the BOQ or recover and refund to treasury, this sum of money spent under these circumstances as capital savings, tendering the recovery particulars to my office for verification and confirmation.

(b) The contract for the rehabilitation of Quay wall and Quay Apron at Tinian Island Port was first awarded to a company on 2nd February 2009 at a contract cost of ₦2,600,000,000.00 (Two billion, six hundred million naira) with a completion period of 24 months. The contract sum was later revised to ₦3,654,937,932.83 (Three billion, six hundred and fifty-four million, nine hundred and thirty-seven thousand, nine hundred and thirty-two naira, eighty-three kobo)

with the approval of Federal Executive Council. Payments were being effected but a careful examination of the Bill of Engineering Measurement (BEME) revealed that contrary to extant regulations, there were some provisional arrangements, contingencies and other insertions that were not later broken down, explained and accounted for. The extant regulations provide that provisional sums and the like in the BOQ/BEME are made on items that could not be determined with certainty in terms of quantity, type or price as at the time of estimating total cost of a project. Any expenditure to be made from the provisional sums is usually approved by both the site consultant and the accounting officer of the executing agency. They are therefore duly accounted for. The following are the provisional expenditures that were not broken down and accounted for:

- (i) A ~~₦~~10,000,000.00 (Ten million naira) allowance/provision for Import Duties and other costs relating to Customs & Excise that was not accounted for with evidence of expenditure (receipts).
- (ii) Allowance of ~~₦~~12,600,000.00 (Twelve million, six hundred thousand naira) for Service to Engineers representation without details of the beneficiary.
- (iii) A sum of ~~₦~~82,844,435.00 (Eighty-two million, eight hundred and forty-four thousand, four hundred and thirty-five naira) was provided for in the BOQ/BEME for supervision activities of the consultant even when the project consultant (Yolas Consult) had claimed his fees. This therefore amounted to double payment.
- (iv) A sum of ~~₦~~22,000,000.00 (Twenty-two million naira) was provided for project vehicles and the vehicles were neither presented for verification nor their particulars presented for scrutiny.
- (v) The sum of ~~₦~~39,592,950.00 (Thirty-nine million, five hundred and ninety-two thousand, nine hundred and fifty naira) was provided for project management activities of the client personnel including training. Details or information on all clients personnel that underwent the training programme were not made available.
- (vi) The sum of ~~₦~~72,707,757.63 (Seventy-two million, seven hundred and seven thousand, seven hundred and fifty seven naira, sixty- three kobo) was provided for contingency in the bill and there was no evidence of contingency occurrence or recourse to extant regulations guiding expenditure on contingency that requires the contractor's request, breakdown and approval.

I am of the opinion that, as usual, these insertions and provisions in the bills were deliberate actions to unnecessarily inflate the contract values now common with government agencies.

The Managing Director has been requested to present for audit, breakdown and evidence of expenditure of all provisional sums/allowances stated above totaling ~~₦~~239,745,143.00 (Two hundred and thirty-nine million,

seven hundred and forty-five thousand, one hundred and forty-three naira) in order to confer legitimacy on the expenditure or recover and refund to treasury, this expenditure that could not be accounted for, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to the public till.

All the issues raised above were communicated to the Managing Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/NPA/03 dated 27th August, 2014. However, his response is still being awaited as at the time of compiling this report in September, 2015.

THE NIGERIAN RAILWAY CORPORATION

10.09 The 115 year old Nigerian Railway Corporation (NRC) aims to be a world class rail transport organization providing safe, efficient, affordable, reliable, widely linked network and customer oriented service and eventually emerge as the Leader in the Nigerian transport System using well motivated workforce with modern technology.

However, in the course of achieving their set goals, the Corporation is expected to be guided by laid down fiscal policies of the Federal Government. Nonetheless, during the examination of contract documents presented at the Nigerian Railway Corporation (NRC) for the period December 2011 - December 2013 carried out in 2014, the audit team observed that the contract for the designing, installation & commissioning of modern signalling and communications solutions for eastern line contract 5- Port Harcourt to Maiduguri station, including 2 branch lines was awarded to a company with a completion period of 14 months. The award was effected vide letter referenced NRC.43B dated 14th of February, 2012 in the original sum of ₦5,616,459,436.22 (Five billion, six hundred and sixteen million, four hundred and fifty-nine thousand, four hundred and thirty-six naira, twenty-two kobo) (*inclusive of all taxes*).

Further audit scrutiny of the documents with respect to the execution of this project revealed a letter from NRC to the contractor conveying the approval of the Federal Executive Council (FEC) for the Revised Estimated Total Cost (RETC) to ₦10,375,064,289.25 (ten billion, three hundred and seventy five million, sixty four thousand, two hundred and eighty nine naira, twenty five kobo), an increase of ₦4,758,604,853.03 (Four billion, seven hundred and fifty-eight million, six hundred and four thousand, eight hundred and fifty-three naira, three kobo) (84.7%) in the contract value. According to the letter, the RETC is inclusive of all taxes and meant for the Extension of Modern Signalling and Communication Solutions for the Narrow Gauge Network on the Eastern Line, (Port-Harcourt . Aba . Umuahia . Enugu . Markurdi . Bauchi - Maiduguri to Western Line, Lagos-Ibadan-Jebba-Ilorin-Minna-Kaduna-Kano Line including Two (2) Branch Lines (Kano-Nguru and Zaria-Kaura Namoda, including the New Branch Rail Line from km 896 of the Existing Narrow Gauge Rail Line to the 215 MW Power Plant at Kadenda Station, Kaduna. It is noteworthy to state that neither the FEC approval for the augmentation of the contract price by ₦4,758,604,853.03 (Four billion, seven

hundred and fifty-eight million, six hundred and four thousand, eight hundred and fifty-three naira, three kobo) nor the bill for the additional works were provided for audit verification.

However, a scrutiny of the Bill of Quantity (BOQ) revealed that for the original contract price of ₦5,616,459,436.22 (Five billion, six hundred and sixteen million, four hundred and fifty-nine thousand, four hundred and thirty six naira, twenty two kobo) revealed that the sum of ₦30,000,000.00 (Thirty million naira) was included as ~~to~~ provide for Performance Bond or Indemnity, meaning that NRC indemnified the contractor to access mobilization fees from the Bank, contrary to government regulations. Also, the sum of ₦25,000,000.00 (Twenty-five million naira) was included for ~~the~~ provision of rented and furnished accommodation equipped with electricity, water supplies, such other facilities and utilities for 1 (One) expatriate consultant staff throughout the duration of the project. As a matter of fact, contrary to extant regulations, provisional/lump sums of money that were not broken down for accountability purposes totaling ₦368,500,000.00 (Three hundred and sixty-eight million, five hundred thousand naira) were inserted in this BOQ.

For emphasis, the extant regulations provide that provisional sums and the like in the BOQ are made on items that could not be determined with certainty in terms of quantity, type or price as at the time of estimating total cost of a project. Any expenditure to be made from the ~~provisional~~ sums is usually approved by both the site consultant and the accounting officer of the executing agency. They are therefore accounted for and not viewed as entertainment grants and allowances. At NRC, all efforts by the audit team in writing to have a breakdown of these lump/provisional sums proved abortive. It should be noted that over 50% of payments have been made in this regard.

The review of accounting records showed that the mobilization fee of ₦561,645,943.62 (Five hundred and sixty-one million, six hundred and forty-five thousand, nine hundred and forty-three naira, sixty-two kobo) was not fully utilized as reflected in IPC No.1 where the value of work certified was ₦397,564,843.84 (Three hundred and ninety-seven million, five hundred and sixty-four thousand, eight hundred and forty-three naira, eighty-four kobo), which makes it impossible to recover the mobilization fee embloc in line with the Federal Treasury Circular, Ref: No. TRY/A4&B4/2002 which states that ~~the~~ full mobilization fee already paid shall be recovered embloc from the first of the four certificates.

It was further noted that, prior to the RETC to ₦10,375,064,289.25 (Ten billion, three hundred and seventy-five million, sixty four thousand, two hundred and eighty-nine naira, twenty five kobo) in August 2013, an amount of ₦1,461,634,597.09 (One billion, four hundred and sixty-one million, six hundred and thirty-four thousand, five hundred and ninety-seven naira, nine kobo) which was about 26.02% of the original contract sum of ₦5,616,459,436.22 (Five billion, six hundred and sixteen million, four hundred and fifty nine thousand, four hundred and thirty-six naira, twenty-two kobo) had been paid by 20th of December, 2012 whereas the level of work achieved as at that period was 16.47%. The corporation has started accessing funds domiciled at SURE-P and

the summary of intervention payments by the SURE-P for NRC projects as at October 2013 is indicated in the report.

The Managing Director has been requested to:

- (i) Justify augmenting the contract value by ~~₦4,758,604,853.03~~ (Four billion, seven hundred and fifty-eight million, six hundred and four thousand, eight hundred and fifty-three naira, three kobo), from ~~₦5,616,459,436.22~~ (Five billion, six hundred and sixteen million, four hundred and fifty-nine thousand, four hundred and thirty-six naira, twenty-two kobo) to ~~₦10,375,064,289.25~~ (Ten billion, three hundred and seventy-five million, sixty four thousand, two hundred and eighty nine naira, twenty-five kobo) complete with the bill for additional works or recover and refund to treasury, the total sum of ~~₦4,758,604,853.03~~ (Four billion, seven hundred and fifty-eight million, six hundred and four thousand, eight hundred and fifty three naira, three kobo) being the unaccounted for expenditure on alleged additional works, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
 - (ii) Desist forthwith from awarding contracts inclusive of all taxes meaning that the contractor did not pay the mandatory 5% withholding tax thereby robbing government of the much needed revenue and then recover and refund to treasury, the sum of ~~₦518,753,214.46~~ (Five hundred and eighteen million, seven hundred and fifty-three thousand, two hundred and fourteen naira, forty-six kobo) being unpaid taxes, tendering the recovery particulars to my office for verification and confirmation.
- (b) The contract for the rehabilitation of railway track network . eastern line (Port Harcourt to Makurdi 463km) was awarded to a company Incorporated in Ankara, Turkey. The contract was awarded on the 30th of March 2011 in the sum of ~~₦19,165,202,237.54~~ (Nineteen billion, one hundred and sixty-five million, two hundred and two thousand, two hundred and thirty-seven naira, fifty-four kobo) vide referenced letter NRC.43B./047 with a completion period of 10 months from the commencement date.

Audit examination of relevant records maintained in respect of the project revealed that a letter dated 14th of January, 2011 by the contractor to NRC presented an alternative offer of 4% discount to the tender documents where the original priced BOQ was ~~₦19,963,752,330.77~~ (Nineteen billion, nine hundred and sixty-three million, seven hundred and fifty-two thousand, three hundred and thirty naira, seventy-seven kobo), meaning that the contractor was ready to accept the contract value at a 4% discount of ~~₦19,165,202,237.54~~ (Nineteen billion, one hundred and sixty-five million, two hundred and two thousand, two hundred and thirty seven naira, fifty-four kobo). NRC took this offer of the 4% discount and awarded the contract net of discount and the agreement was signed by both parties to that effect on the 7th of April 2011. However, contrary to the discount taken by NRC and the award of the contract at a cost of ~~₦19,165,202,237.54~~ (Nineteen billion, one hundred and sixty-five million, two hundred and two thousand, two hundred and thirty-seven naira, fifty-four kobo), it

was discovered that valuations of the work done on the project were based on the tender documents of ₦19,963,752,330.77 (Nineteen billion, nine hundred and sixty-three million, seven hundred and fifty-two thousand, three hundred and thirty naira, seventy-seven kobo) instead of carrying out valuation at awarded price of ₦19,165,202,237.54 (Nineteen billion, one hundred and sixty-five million, two hundred and two thousand, two hundred and thirty-seven naira, fifty-four kobo). Meanwhile, if this anomaly is not immediately corrected and stopped forthwith, there is the possibility of over-payment of the discounted ₦798,550,093.23 (Seven hundred and ninety-eight million, five hundred and fifty thousand, ninety-three naira, twenty-three kobo) by the time the contract is completely paid for.

A scrutiny of the BOQ revealed that ₦20,000,000.00 (Twenty million naira) was included as ~~to~~ provide for Performance Bond or Indemnity, meaning that NRC indemnified the contractor to access mobilization fees from the Bank, contrary to government regulations. As a matter of fact, contrary to extant regulations, provisional/lump sums of money that were not broken down for accountability purposes totaling ₦339,000,000.00 (Three hundred and thirty-nine million naira) were inserted in this BOQ.

For emphasis, the extant regulations provide that provisional sums and the like in the BOQ are made on items that could not be determined with certainty in terms of quantity, type or price as at the time of estimating total cost of a project. Any expenditure to be made from the ~~provisional~~ sums is usually approved by both the site consultant and the accounting officer of the executing agency. They are therefore accounted for and not viewed as entertainment grants and allowances. At NRC, all efforts by the audit team to have a breakdown of these lump/provisional sums proved abortive. It should be noted that about 45% of payments have been made in this regard.

Additional review of documents showed that contrary to section 35^(1a) of Bureau of Public Procurement (BPP) Act of 2007, where the payment of mobilization fees should be based on an unconditional bond, it was noted that the first 10% of the mobilization fee of ₦1,916,520,224.00 (One billion, nine hundred and sixteen million, five hundred and twenty thousand, two hundred and twenty-four naira) paid was supported with a conditional bond whilst the balance 5% of ₦958,260,112.00 (Nine hundred and fifty-eight million, two hundred and sixty thousand, one hundred and twelve naira) was paid without any guarantee or bond. Similarly, the mobilization fee of ₦2,874,780,336.00 (Two billion, eight hundred and seventy-four million, seven hundred and eighty thousand, three hundred and thirty- six naira) was not recovered embloc from the first valuation certificate according to extant regulations.

The accounting records indicated that a total sum of ₦10,019,726,892.00 (Ten billion, nineteen million, seven hundred and twenty-six thousand, eight hundred and ninety-two naira) which was about 52.28% had been paid to the contractor as at 9th of October 2013 whilst the level of work achieved at the same period was 41.81%. The percentage of payment to the contractor vis-à-vis the level of work accomplished contravened section 35⁽²⁾ of BBP Act which state that ~~Once~~ a mobilization fee has been paid to any supplier or contractor, no further

payment shall be made to the supplier or contractor without an interim performance certificate issued in accordance with the contract agreement.+

The Managing Director has been requested to:

- (i) Present for audit, breakdown and evidence of expenditure (bills, receipts and invoices) of all provisional sums/allowances stated in the BOQ totaling ₦359,000,000.00 (Three hundred and fifty- nine million naira) in order to confer legitimacy on the expenditure or recover and refund to treasury, this expenditure that could not be accounted for, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to the public till.
- (ii) Show valid evidence of non-continuation of valuation of contract payments based on the original priced BOQ of ₦19,963,752,330.77 (Nineteen billion, nine hundred and sixty- three million, seven hundred and fifty-two thousand, three hundred and thirty naira, seventy-seven kobo) instead of the discounted ₦19,165,202,237.54 (Nineteen billion, one hundred and sixty-five million, two hundred and two thousand, two hundred and thirty-seven naira, fifty-four kobo) or recover and refund to treasury, the sum of ₦798,550,093.23 (Seven hundred and ninety-eight million, five hundred and fifty thousand, ninety- three naira, twenty-three kobo) with which the contract would have been over-paid (if valuation continued on the original BOQ), tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
- (c) The contract for the rehabilitation of railway track network . eastern line (Makurdi to Kuru including spur line to Jos, Kafanchan to Kaduna junction) (1016km) was awarded to a company in the sum of ₦24,451,691,626.97 (Twenty-four billion, four hundred and fifty-one million, six hundred and ninety-one thousand, six hundred and twenty-six naira, ninety-seven kobo) (inclusive of all taxes) vide award letter referenced NRC.43B/048 dated 30th of March 2011.

A further audit scrutiny of the documents of this contract revealed that the processes of award were not disclosed as all relevant tender documents were not made available to the auditors for review in order to ascertain level of compliance with due process. In addition, the certificate of ~~A~~No Objection expected to be issued by BPP as well as the FEC approval were equally not sighted.

The Bond provided by the contractor for the mobilization fee of ₦3,667,753,744.04 (Three billion, six hundred and sixty-seven million, seven hundred and fifty-three thousand, seven hundred and forty-four naira, four kobo) was conditional, contrary to extant rules and this mobilization fees was not recovered embloc from the first valuation certificate as required by regulations.

A scrutiny of the BOQ revealed that ₦30,000,000.00 (Thirty million naira) was included as ~~%~~Provide for Performance Bond or Indemnity+, meaning that NRC indemnified the contractor to access mobilization fees from the Bank,

contrary to government regulations. As a matter of fact, contrary to extant regulations, provisional/lump sums of money that were not broken down for accountability purposes totaling ₦353,500,000.00 (three hundred and fifty three million, five hundred thousand naira) were inserted in this BOQ.

For emphasis, the extant regulations provide that provisional sums and the like in the BOQ are made on items that could not be determined with certainty in terms of quantity, type or price as at the time of estimating total cost of a project. Any expenditure to be made from the provisional sums is usually approved by both the site consultant and the accounting officer of the executing agency. They are therefore accounted for and not viewed as entertainment grants and allowances. At NRC, all efforts by the audit team to have a breakdown of these lump/provisional sums proved abortive.

A summary of examination of accounting records revealed that sums totaling ₦10,176,919,768.58 (Ten billion, one hundred and seventy-six million, nine hundred and nineteen thousand, seven hundred and sixty-eight naira, fifty-eight kobo) representing 42% has been paid to the contractor as at 23rd of October 2013, while the level of work achieved within the same period was 33.76%. This summary of payments includes the intervention by SURE-P on NRC projects as at October 2013. The percentage of payment to the contractor vis-à-vis the level of work accomplished contravened section 35⁽²⁾ of BBP Act which state that "Once a mobilization fee has been paid to any supplier or contractor, no further payment shall be made to the supplier or contractor without an interim performance certificate issued in accordance with the contract agreement."

The Managing Director has been requested to:

- (i) Tender for audit scrutiny, breakdown and evidence of expenditure (bills, receipts and invoices) of all provisional sums/allowances stated in the BOQ totaling ₦353,500,000.00 (Three hundred and fifty-three million, five hundred thousand naira) in order to confer legitimacy on the expenditure or recover and refund to treasury, this expenditure that could not be accounted for, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to the public till.
- (ii) Desist forthwith from awarding contracts **inclusive of all taxes** meaning that the contractor did not pay the mandatory 5% withholding tax thereby robbing government of the much needed revenue and then recover and refund to treasury, the sum of ₦1,222,584,581.35 (One billion, two hundred and twenty-two million, five hundred and eighty-four thousand, five hundred and eighty-one naira, thirty-five kobo) being unpaid taxes, tendering the recovery particulars to my office for verification and confirmation.
- (d) While at the Corporation, the contract for the consultancy services for assessment of 22 No. railway bridges, network line (KM 830,422 -1,108,838) was awarded to a company at a fee of ₦44,551,000.00 (Forty-four million, five

hundred and fifty-one thousand naira) vide award letter referenced NRC.43B/032 dated 21st of February, 2011.

Audit inspection of available documents in respect of the execution of this consultancy services revealed that 10% withholding tax (WHT) was inserted into the fee payable to the contractor, thereby shifting the tax burden to the government instead of the contractor.

It should be noted that it is an established procedure of accounting for settlement of contracts executed on behalf of government that two types of taxes are observed namely WHT and Value Added Tax (VAT). The WHT is to be deducted from the contractor's payment while the government bears the VAT, therefore shifting the WHT burden to the government is not permissible.

Further audit enquiry into the accounting records revealed that the sum of ~~N~~30,140,000.00 (Thirty million, one hundred and forty thousand naira) paid as reimbursable expenses was not supported with any documents to show that the fund was prudently used and for the intended purpose. Furthermore, the basis of arriving at staff remuneration of ~~N~~8,600,000.00 (Eight million, six hundred thousand naira) was not provided. It should be noted that in the conditions of engagement and consultancy services agreement of Federal Government approved scale of professional fees, the remuneration of residency staff is based on competence, qualification and experience while fees as a prime consultants is graduated on the total cost of the project to be supervised.

The Managing Director has been requested to:

- (i) Recover and refund to treasury, the sum of ~~N~~3,874,000.00 (Three million, eight hundred and seventy four thousand naira) from the contractor being WHT embedded in the contract value, tendering the recovery particulars to my office for verification and confirmation, while desisting from this unwholesome practice of shifting tax burden to the government.
- (ii) Tender for audit scrutiny, expenditure breakdown of ~~N~~30,140,000.00 (Thirty million, one hundred and forty thousand naira) as reimbursable expenses with supporting documents to justify the expenditure or recover and refund to treasury this said sum, tendering the recovery particulars to my office for verification and confirmation.
- (e) The contract for the consultancy services for rehabilitation of Nigerian railway track network was awarded to a company at an original fee of £2,085,627.40 (Two million, eighty-five thousand, six hundred and twenty-seven pounds, forty pence) (inclusive of all local taxes) with the contract agreement signed on the 31st of July, 2009. The audit team noted that while the contractor is domiciled at No. 28 Lumsa Street, Ibrahim Abacha Estate, Wuse zone 4, Abuja, the contract sum was curiously denominated in foreign currency instead of the Nigerian Naira, contrary to extant regulations

A further examination of documents presented in respect of the implementation of this contract showed that the contract agreement was signed

between the Consultants and the Federal Ministry of Transport (FMoT) for NRC on behalf of Federal Government of Nigeria. The funding of the fees payable to the consultants is appropriated to NRC by the National Assembly. It was also discovered that the contract had been reviewed upwards twice from £2,085,627.40 (Two million, eighty-five thousand, six hundred and twenty-seven pounds, forty pence) to £5,615,836.13 (Five million, six hundred and fifteen thousand, eight hundred and thirty-six pounds, thirteen pence) in 2012 and thereafter to £7,723,794.13 (Seven million, seven hundred and twenty-three thousand, seven hundred and ninety-four pounds, thirteen pence) in August 2013 to cover all railway track network under rehabilitation.

The first RETC to £5,615,836.13 (Five million, six hundred and fifteen thousand, eight hundred and thirty-six pounds, thirteen pence) was conveyed to NRC by FMoT based on the President's anticipatory approval rather than the approval of FEC. It should be emphasized that the use of anticipatory approval is strictly allowed for award of contract to meet emergency reasons that cannot be accurately determined during the annual budget preparation. Similarly, a notification was sent to the consultants by secretary to NRC vide letter referenced NRC.43B/152 dated August, 2013 conveying the approval of FEC for RETC of the consultancy fee to £7,723,794.13 (seven million, seven hundred and twenty three thousand, seven hundred and ninety four pounds, thirteen pence) representing an augmentation of £2,107,958.00 (two million, one hundred and seven thousand, nine hundred and fifty eight pounds), the FEC approval was not produced for sighting. Meanwhile, there were no records to show what constituted the new RETC of £7,723,794.13 (seven million, seven hundred and twenty three thousand, seven hundred and ninety four pounds, thirteen pence) unlike the previous fees.

Further audit enquiry revealed that from that initial contract award of £2,085,627.40 (Two million, eighty-five thousand, six hundred and twenty-seven pounds, forty pence) to £5,615,836.13 (Five million, six hundred and fifteen thousand, eight hundred and thirty-six pounds, thirteen pence) and to £7,723,794.13 (Seven million, seven hundred and twenty-three thousand, seven hundred and ninety-four pounds, thirteen pence), the consultancy fee was inclusive of 10% WHT thereby shifting the tax burden element of the consultants to the government with the ultimate result of loss of government revenue. The total WHT elements shifted to the government up to the RETC of £5,615,836.13 13 (Five million, six hundred and fifteen thousand, eight hundred and thirty-six pounds, thirteen pence) was £309,268.49 (three hundred and nine thousand, two hundred and sixty eight pounds, forty nine pence). The portion of WHT that relates to the fee of £7,723,794.13 (Seven million, seven hundred and twenty-three thousand, seven hundred and ninety-four pounds, thirteen pence) cannot be ascertained due to non-availability of records just as there was no up-to-date information in the file on the status of payment to the consultants even when payments are made on a monthly basis in British pounds based on the monthly invoice sent to NRC by the consultants.

The Managing Director has been requested to recover and refund to treasury, the sum of £772,379.41 (Seven hundred and seventy-two thousand, three hundred and seventy-nine pounds, forty- one pence) being 10% in-built

consultancy WHT and desist forthwith from awarding contracts inclusive of all taxes meaning that the contractor did not pay the mandatory 10% withholding tax thereby robbing government of the much needed revenue, tender the recovery particulars to my office for verification and confirmation.

(f) The contract for the manufacture, supply and commissioning of a set of Telescope Rail Crane of 100 Ton capacity for 1067MM track gauge was awarded to a company at a sum of ₦1,061,728,448.65 (One billion, sixty-one million, seven hundred and twenty-eight thousand, four hundred and forty-eight naira, sixty-five kobo) (inclusive of all taxes) with award letter referenced NRC.43B/61 and dated 5th May, 2011 and a completion period of 8 months.

Audit examination of documents revealed that there was a contradictory information in the report submitted by the NRC team that allegedly visited the manufacturer's factory in Germany from 14th to 16th of November 2012 for factory test and confirmation of attainment of 60% with respect to the manufacture of above equipment and the letter written by the contractor dated 27th of July, 2012. According to the contractor's letter written in July 2012, it was stated that sequel to the visit and confirmation of attainment of 60% completion by NRC Engineers, Finance & Legal Officers in November 2012, the 20% payment was due as contained in the agreement. From the two letters, it was observed that the contractor wrote to the Corporation in July, 2012 acknowledging a visit from NRC officials yet to take place in the following November, thereby casting a huge doubt on the genuineness of the visit to the manufacturer's factory by NRC officials.

The payment profile of the contract indicated that the contract has been fully paid for but below are some of the discrepancies irregular with extant regulations that accompanied this transaction:

- (i) A 5% WHT of ₦53,086,422.43 (Fifty-three million, eighty-six thousand, four hundred and twenty-two naira, forty-three kobo) was added to the contract sum and paid to the contractor thereby shifting the tax burden to the government and contributing to loss of government revenue.
- (ii) The mobilization fee of ₦159,259,267.30 (One hundred and fifty-nine million, two hundred and fifty-nine thousand, two hundred and sixty-seven naira, thirty kobo) was paid vide payment voucher No. 36018 of 30th of September, 2011 representing 15% of the contract sum without an adequate cover (bank guarantee). Documents reviewed revealed that a bank guarantee from First Bank for ₦106,172,844.84 (One hundred and six million, one hundred and seventy-two thousand, eight hundred and forty-four naira, eighty-four kobo) representing 10% of the contract value with a validity period of 8 months was provided by the contractor contrary to section 35_(1b) that fixes maximum mobilization fees at 15% and to be covered with an unconditional bank guarantee or an insurance bond.
- (iii) Also, the under-listed provisional sum contained in the table below and totaling ₦102,000,000.00 (One hundred and two million naira) was paid to the contractor without any relevant supporting documents to back the payments and expenditure.

S/N	Description	N
1	Provide for 3 inspection visit to the Manufacturer's factory of 2 NRCs officers per visit+ 6 persons @ N3m each	18,000,000.00
2	14 days training at Manufacturers Company sites for one (1) Electrical Engineer, one (1) Electrical Technicians, one (1) Mechanical Engineer, one (1) NW kwright and two (2) Crane Operators - 6 staff at N8.5m	51,000,000.00
3	Train NRC staff in the operation and maintenance of the crane in Lagos . 10 staff at N300,000.00 each	3,000,000.00
4	Spare parts for one (1) year operation - Lump sum	30,000,000.00
Total		102,000,000.00

The Managing Director has been requested to:

- (i) Recover and refund to the chest, the total sum of N53,086,422.43 (Fifty-three million, eighty-six thousand, four hundred and twenty-two naira, forty-three kobo) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation while desisting from further award of contracts inclusive of taxes.
- (ii) Tender for audit confirmation, the necessary supporting documents for the expenditure of provisional sum of N102,000,000.00 (One hundred and two million naira) in order to confer legitimacy on this expenditure or recover and refund to treasury (in the absence of this), the sum of N102,000,000.00 (One hundred and two million naira) being unaccounted-for expenditure, tendering the recovery particulars to my office for verification and confirmation.
- (g) The contract for rehabilitation of railway track network . western line (Lagos-Jebba) was awarded to Messrs CCECC Nigeria Limited at a contract price of N12,293,390,000.00 (Twelve billion, two hundred and ninety-three million, three hundred and ninety thousand naira) (inclusive of all taxes) through award letter referenced NRC.43B/06 and dated 15th of October, 2009. The due process documents including the approval by the Federal Executive Council were not released for audit examination.

Audit inspection of records and other documents with respect to the execution of this contract revealed the following:

- (i) A 5% WHT of N614,669,500.00 (Six hundred and fourteen million, six hundred and sixty-nine thousand, five hundred naira) was added to the contract price and paid to the contractor thereby shifting the tax burden from the contractor to the government and contributing to loss of government revenue.
- (ii) A conditional bank guarantee from Zenith Bank with 11 months validity period was accepted for the payment of mobilization fee of N1,844,008,500.00 (One billion, eight hundred and forty-four million, eight thousand, five hundred naira) instead of an unconditional bank guarantee as required by the BPP Act.

- (iii) Contrary to Federal Treasury Circular, Ref: No. TRY/A4&B4 /2002 which states that the full mobilization fee already paid shall be recovered embloc from the first of the four certificates, it was noted that the mobilization fee paid was not recovered embloc from the first certificate but in a piecemeal manner such that the mobilization fees paid was not fully recovered as at the expiration of the bond.

The payment profile indicated that full payment has been effected to the contractor.

The Managing Director has been requested to recover and refund to chest, the total sum of ₦614,669,500.00 (Six hundred and fourteen million, six hundred and sixty-nine thousand, five hundred naira) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation.

(h) The contract for railway bridge maintenance western line (Oyo State) was awarded to a company in the sum of ₦38,538,372.60 (Thirty-eight million, five hundred and thirty-eight thousand, three hundred and seventy-two naira, sixty kobo) with award letter referenced NRC.43B/29 and dated 30th of August, 2012 with 6 months completion period.

Audit scrutiny of payment documents revealed that as at the time of audit in 2014, the total sum of ₦43,792,004.87 (Forty-three million, seven hundred and ninety-two thousand, four naira, eighty-seven kobo) has been paid to the contractor with 6 (six) different payment vouchers without any evidence of valid and approved variation. Further observations included:

- (i) A 5% WHT of ₦1,926,918.63 (One million, nine hundred and twenty-six thousand, nine hundred and eighteen naira, sixty-three kobo) was added to the contract and paid to the contractor, thus transferring the tax burden to the government.
- (ii) The mobilization fee of ₦5,780,755.89 (Five million, seven hundred and eighty thousand, seven hundred and fifty-five naira, eighty-nine kobo) paid was not recovered embloc from the first certificate issued, but rather recovered in piecemeal in violation of extant rules.
- (iii) It was noticed in Certificate No.3 of 9th October, 2013 that the consultant used a revised contract sum of ₦43,792,004.87 (Forty-three million, seven hundred and ninety-two thousand, four naira, eighty-seven kobo) in the computation (an increase of ₦5,253,632.27 (Five million, two hundred and fifty-three thousand, six hundred and thirty-two naira, twenty-seven kobo) above approved contract sum), without any evidence of valid and approved variation.

The Managing Director has been requested to:

- (i) Recover and refund to chest, the total sum of ₦1,926,918.63 (One million, nine hundred and twenty-six thousand, nine hundred and eighteen naira, sixty-three kobo) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Recover and refund to treasury, the over-payment of the sum of ₦5,253,632.27 (Five million, two hundred and fifty-three thousand, six hundred and thirty-two naira, twenty-seven kobo) to the contractor without valid variation, tendering the recovery particulars to my office for verification and confirmation.

(i) The contract for the design, manufacture, installation and commissioning of a fixed vacuum sewage discharge system for the evacuation of the septic tanks on the 68 seater passenger coaches at Iddo and Kano stations was awarded to two (2) contractors at a contract sum of ₦244,987,584.98 (Two hundred and forty-four million, nine hundred and eighty-seven thousand, five hundred and eighty- four naira, ninety-eight kobo) through award letter referenced NRC.43B/192 and dated 20th of December 2013 with 90 days completion period.

The payment profile indicated that a total sum of ₦232,738,205.72 (Two hundred and thirty-two million, seven hundred and thirty-eight thousand, two hundred and five naira, seventy-two kobo) has so far been paid to the contractor.

A further scrutiny of the payments revealed the following:

- (i) A 5% WHT of ₦12,249,379.25 (Twelve million, two hundred and forty-nine thousand, three hundred and seventy-nine naira, twenty five kobo) was added to the contract sum and paid to the contractor, thereby shifting the tax burden from the contractor to the government.
- (ii) It was observed that a total sum of ₦195,990,067.92 (One hundred and ninety-five million, nine hundred and ninety thousand, sixty-seven naira, ninety-two kobo) representing 80% of the contract valued was paid in one (1) day, i.e. (27th December, 2013). This payment was made one week after the award of contract with three (3) different vouchers, in utter violation of existing regulations and the provisions in the contract agreement.
- (iii) A provisional sum of ₦17,432,625.00 (Seventeen million, four hundred and thirty-two thousand, six hundred and twenty-five naira) was added and paid to the contractor without any evidence of its utilization by way of supporting documents. The items upon which the payment was made are detailed in the table below.

S/N	Description	₦
1	Visitation of Director Mech/Elect/Signal of Telecom representative & a representative of Accounts Dept. or procurement to confirm the completion of production- 2 persons at ₦1,837,500.00 each	3,675,000.00

2	Electrical & Installation works of materials	2,352,000.00
3	Training of 20 staff of NRC at NRC Ebute Metta	5,250,000.00
4	Provide spare parts for one (1) year and tools for repair and maintenance	6,155,625.00
Total		17,432,625.00

The Managing Director has been requested to:

- (i) Recover and refund to treasury, the total sum of ₦12,249,379.25 (Twelve million, two hundred and forty-nine thousand, three hundred and seventy-nine naira, twenty-five kobo) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Tender for audit confirmation, the necessary supporting documents for the expenditure of provisional sum of ₦17,432,625.00 (Seventeen million, four hundred and thirty-two thousand, six hundred and twenty-five naira) in order to confer legitimacy on this expenditure or recover and refund to treasury (in the absence of this), the sum of ₦17,432,625.00 (Seventeen million, four hundred and thirty-two thousand, six hundred and twenty five naira) being unaccounted-for expenditure, tendering the recovery particulars to my office for verification and confirmation.
- (j) The contract for the procurement, installation and commissioning of 4 No. 273KVA generating sets was awarded to a company at contract price of ₦42,630,000.00 (Forty-two million, six hundred and thirty thousand naira) through award letter referenced NRC.43B/36 and dated 6th of November 2012 with 2 weeks completion period.

Further audit scrutiny revealed the absence of recourse to due process of award of contract as required by extant regulations.

Meanwhile, 5% WHT of the contract [₦2,131,500.00 (Two million, one hundred and thirty-one thousand, five hundred naira)] was inserted into the contract price and paid out to the contractor contrary to extant regulations. Accounting records further revealed that the full contract sum had been paid in two (2) different payment vouchers. Arising from these payments, it was noted that there was no evidence of supply of the generating set by the contractor as there was no Store Receipt Voucher (SRV) in the contract file or attached to the payment vouchers.

The Managing Director has been requested to confirm the supply of the 4 (Four). generating sets and arrange for audit verification and confirmation, otherwise, recover and refund to treasury, the sum of ₦42,630,000.00 (Forty-two million, six hundred and thirty thousand naira) being expenditure for items not supplied, tendering the recovery particulars to my office for verification and confirmation.

- (k) Also while examining the capital books of accounts and records maintained at the Corporation, the audit team observed that the contract for the rehabilitation of railway track network from Jebba . Kano was awarded to a

company in the sum of ₦12,167,826,578.67 (Twelve billion, one hundred and sixty-seven million, eight hundred and twenty-six thousand, five hundred and seventy-eight naira, sixty-seven kobo) through an award letter referenced NRC.43B and dated 18th of September 2009 with a completion period of 10 months.

Further audit enquiry into the contract documents including the bill of quantities (BOQ) revealed the following:

- (i) A provisional sum of ₦120,000,000.00 (One hundred and twenty million naira) was paid to the contractor without any detailed/supporting documents to back up such payment which include furnishing and maintenance of Site office Accommodation for contractor's staff at ₦80,000,000.00 (Eighty million naira) and rehabilitation of accommodation for NRC supervising engineers and officers at ₦40,000,000.00 (Forty million naira).
- (ii) A total sum of ₦6,050,000.10 (Six million, fifty thousand naira, ten kobo) was claimed by the contractor to have been paid to the project Engineer as imprest in January, 2010 but there was no retirement documents to back up such expenditure.
- (iii) A 5% WHT of ₦608,391,328.93 (Six hundred and eight million, three hundred and ninety-one thousand, three hundred and twenty-eight naira, ninety-three kobo) was added to the contract sum and paid to the contractor, thereby shifting the tax burden from the contractor to the government.
- (iv) A conditional bank bond with 9 (nine) months validity period was accepted in the payment of mobilization fee of ₦1,825,173,986.79 (One billion, eight hundred and twenty-five million, one hundred seventy-three thousand, nine hundred and eighty-six naira, seventy-nine kobo) in violation of BPP Act which specified the acceptance of only an unconditional bond and the mobilization fee paid was not recovered embloc from the first certificate issued but by piecemeal, contrary to extant rules.
- (v) There was no confirmed up-to-date record of payments to the contractor even as valuation certificates are sent to SURE-P through the Federal Ministry of Transport for settlement.

The Managing Director has been requested to:

- (i) Recover and refund to chest, the total sum of ₦608,391,328.93 (Six hundred and eight million, three hundred and ninety-one thousand, three hundred and twenty-eight naira, ninety-three kobo) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Tender for audit confirmation, the necessary supporting documents (bills, receipts, invoices) for the expenditure of an aggregate sum of

₦126,050,000.10 (One hundred and twenty-six million, fifty thousand naira, ten kobo) representing provisional sums and imprest, in order to confer legitimacy on these expenditures or recover and refund to treasury (in the absence of this), the sum of ₦126,050,000.10 (One hundred and twenty-six million, fifty thousand naira, ten kobo) being unaccounted-for expenditure, tendering the recovery particulars to my office for verification and confirmation.

(l) The contract for the modification of microwave communication equipment, supply and installation of microwave solar panel, multiplexer units, solar charger controller and batteries and protection of installation was awarded to a company at a contract price of ₦920,155,857.08 (Nine hundred and twenty million, one hundred and fifty-five thousand, eight hundred and fifty-seven naira, eight kobo) vide an award letter referenced NRC.43B/08 and dated 28th August 2009 with 3 weeks completion period.

The payment profile of this project showed that the full contract sum has been paid to the contractor. The Managing Director has been reminded to desist from awarding contracts inclusive of taxes. However, it was observed that the whole contract execution was fraught with the following anomalies.

- (i) A 5% WHT of ₦46,007,792.85 (Forty-six million, seven thousand, seven hundred and ninety-two naira, eighty-five kobo) was added to the contract sum and paid to the contractor, thereby shifting the tax burden from the contractor to the government.
- (ii) Discrepancies were also observed in the quantity of items supplied vis-à-vis items quoted in the priced bills of Quantities. The total value of the disparity was ₦71,244,575.00 (Seventy- one million, two hundred and forty-four thousand, five hundred and seventy-five naira) as seen in the table below.

S/N	Details	Qty in BOQ	Qty supplied	Diff	Unit Price ₦	Total (diff) ₦
1	2.4m Antenna high performance 5.925- performance 5.925-7125 GHZ	30	4	26	698,775.00	18,168,150.00
2	1.8m Antenna high performance 5.925- 7125 GHZ	99	56	43	564,725.00	24,283,175.00
3	3.0m antenna high performance 5.925- 7.125 GHZ	30	-	30	885,675.00	26,570,250.00
4	12XEI Interface Unit	142	77	65	34,200.00	2,223,000.00
Total						71,244,575.00

- (iii) The mobilization fee payment of ₦138,023,378.56 (One hundred and thirty-eight million, twenty-three thousand, three hundred and seventy-eight naira, fifty-six kobo) was made with the support of a conditional bank guarantee with validity period of 116 days and the mobilization fee not recovered embloc from the first certificate issued in violation of extant regulations.
- (iv) There was no evidence to suggest that spare parts of NRC worth ₦73m borrowed by the contractor (NERA) in 2011 were returned to NRC. The items are:-

- (a) 13 No. ODU 5.9-6.4 GHZ standard power receivers, HP-(FLL 6AA BOA).
- (b) 2 No. radio interface (FDM.5559 C-7).

The Managing Director has been requested to:

- (i) Recover and refund to chest, the total sum of ₦46,007,792.85 (Forty-six million, seven thousand, seven hundred and ninety two naira, eighty five kobo) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation.
 - (ii) Recover and refund to treasury, the total sum of ₦71,244,575.00 (Seventy-one million, two hundred and forty-four thousand, five hundred and seventy-five naira) being value of services not rendered but paid for, tendering the recovery particulars to my office for verification and confirmation.
 - (iii) Recover and tender for audit perusal the spare parts/equipment belonging to the Corporation lent to the contractor or recover and refund to treasury, the sum of ₦73,000,000.00 (Seventy-three million naira) being the monetary value of the spare parts/equipment, tendering the recovery particulars to my office for verification and confirmation.
- (m) Finally at the Nigerian Railway Corporation, the contract for additional works on Microwave Communication Sites was awarded to a contractor in the sum of ₦248,349,500.00 (Two hundred and forty- eight million, three hundred and forty-nine thousand , five hundred naira) through an award letter referenced NRC.43B/103 and dated 15th of November 2010. The items were to be delivered on or before 31st March, 2011 (a period of 5 months). From the accounting records, it was noted that the contract had been fully paid while the following discoveries were made:-
- (i) A 5% WHT of ₦12,417,475.00 (Twelve million, four hundred and seventeen thousand, four hundred and seventy-five naira) was added to the contract sum and paid to the contractor, thereby shifting the tax burden from the contractor to the government.
 - (ii) The mobilization fee payment of ₦37,252,425.00 (Thirty-seven million, two hundred and fifty-two thousand, four hundred and twenty five naira) was supported with a conditional bond with one (1) year validity period contrary to BPP Act of only an unconditional bond and the mobilization fee paid was not recovered embloc from the first certificate issued as required by the extant rules.
 - (iii) A lump sum of ₦11,288,614.00 (Eleven million, two hundred and eighty-eight thousand, six hundred and fourteen naira) was included in the Bills of Quantities (BOQ) and paid as project management fees without any supporting document to show the break-down of how the amount was utilized and the approvals granted.

The Managing Director has been requested to:

- (i) Recover and refund to chest, the total sum of ₦12,417,475.00 (Twelve million, four hundred and seventeen thousand, four hundred and seventy-five naira) being the 5% WHT payable by the contractor that was wrongly shifted to the Government, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Recover in full from the contractor and refund to treasury, the lump sum of ₦11,288,614.00 (Eleven million, two hundred and eighty-eight thousand, six hundred and fourteen naira) included in the BOQ and paid for project management fees without any detailed break-down and supporting documents and approval, tendering the recovery particulars to my office for verification and confirmation.

All the issues raised above were communicated to the Managing Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/NRC/06 dated 31st July, 2014. However, his response is still being awaited as at the time of compiling this report in August, 2014.

ECOLOGICAL FUND OFFICE

10.10 The Ecological Fund Office is an intervention facility established to address the multifarious ecological problems ravaging communities across the country.

The Fund was originally established in 1981 through the Federation Account Act (1981) based on the recommendation of the Okigbo Commission. The Act has subsequently been modified by Decrees 36 of 1984 and 106 of 1992 respectively; and further modified through the Allocation of Revenue/Federation Account etc (modification) order of 8th July 2002.

From receiving 1% of the Federation Account at inception in 1981 and subsequent increase to 2%, it has been a first line charge which provides handy resources for amelioration of ecological problems such as soil erosion, flood, drought, desertification, oil spillage, pollution, general environmental pollution, storm, tornadoes, bush fire, crop pest, landslide, earthquakes etc.

The enabling statutes have over the years placed the Fund under the control of the Head of the federal government; to be disbursed and managed in accordance with such directives as may be issued from time to time.

However, in the course of achieving their set goals, the Office is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while scrutinizing the capital books of accounts and records kept at EFO for the period of 2009-2014 which was carried out in 2013/2014, the audit team

observed that there were unwholesome manipulations in the award of contracts primarily aimed at inflating the value of contract sums many of which are unjustified and a gross violation of Financial Regulation 3102 (I & II).

The team observed that the Bill of Engineering Measurement Evaluation (BEME)/Bill of Quantity (BOQ) contained provisional/lump sums and contingency insertions that are spent without recourse to the extant regulations guiding the expenditure of same. For the records, the provisional/lump sums in the priced BOQ are made on items that could not be determined with certainty in terms of quantity/type or price as at the time of estimating total cost of a project. However, any expenditure to be made from the provisional/lump sum is usually approved by both the site consultant and the accounting officer of the executing agency. Records of such expenditure are usually documented in that project file and also included as part of document attached to payment voucher raised for an Interim Payment Certificate (IPC) covering the period under which it occurred.

Similarly, contingency provisions in a priced BOQ are for likely unforeseen occurrences in the course of executing a project. Expenditure of contingency provisions are usually activated by the contractor's written request to the executing agency detailing the contingent occurrences and cost of remedies, subject to the consultant's approval and also the body that awarded the contract. Technically, contingency provision is not part of the contract sum to be paid to the contractor until it is utilized according to the extant regulations. From the foregoing, there are laid down procedures for the expenditure of provisional/lump sums and contingency provisions in a contract. These are not and should not be viewed as grants and entertainment allowances that should not be accounted for. At EFO, it was observed that expenditure details and approvals thereto recommended by extant regulations were not attached before the utilization of the huge sums of money. In some instances as could be seen elsewhere in the report, some variations occurred and unilateral approvals were given for payment in contracts that have contingency provisions that were utilized without recourse to regulations ascertaining and approving occurrence of contingency and utilization.

The Permanent Secretary has been requested to take procedural disciplinary measures as recommended by Financial Regulation 3102 (I & II) against the erring officers, tendering the evidence the evidence for my confirmation.

(b) At the office, the audit team observed that a 2.5% compulsory deduction is made on many contracts awarded for project administration and shared by the executing agency on a 60:40 basis. The audit team sought to know the enabling law for this practice as it could not be found in any modern statutes of the service rules but was not obliged even when the authorities maintained that it has been a common and age long practice. The criteria used for deduction was not made clear as it was observed that some contractors were not subjected to the 2.5% deduction. Within the period of audit (2012. 2014), the audit team observed that huge sums of money are being deducted under this fashion but all efforts to determine how they were spent proved abortive as the expenditure was now classified as recurrent (not capital) which is outside the purview of the audit team.

Two (2) bank account numbers, Fidelity Bank Account No. 5030033322 at CBD Abuja branch and UBA account No. 1013600986 at Garki are opened for this purpose. Audit is of the opinion that in so far as the ultimate beneficiaries of the debits remain undisclosed and the reasons for expenditure and detailed breakdown not stated and audited, it was not in public interest. Ecological Funds are not being utilized for the purposes intended.

The Permanent Secretary has been requested to stop forthwith these deductions in the absence of providing for audit scrutiny, the legal backing by way of statutes of the service rules authorizing these deductions.

(c) Also it was noted that contrary to the statutes setting up and regulations guiding the utilization of ecological funds, the authorities at the office used the funds as if it were general imprest account at the disposal of the Presidency instead of funds set aside for tackling serious and urgent problems of ecological nature. There were sundry payments for so many expenditures not associated with ecological problems or natural disasters like the 2012 flood disaster in Nigeria. A memo from the Director (General Services) to the Permanent Secretary (GSO) dated 25th November, 2011 sought for the approval and payment of ₦3,536,700.00 (Three million, five hundred and thirty- six thousand, seven hundred naira) each for the direct procurement of office furniture and equipment to nine (9) presidential aides of which six (6) were approved and paid. The seventh presidential aide (Special Adviser to the president on Inter-Governmental Affairs) wrote an application for refund of out-of-pocket expenses (OPE) to the tune of ₦7,814,000.00 (Seven million, eight hundred and fourteen thousand naira) but was paid ₦3,536,700.00 (Three million, five hundred and thirty-six thousand, seven hundred naira) in line with what was generally approved for others, how she got the balance of her hard earned money could not be established by audit. A total of ₦24,756,900.00 (Twenty-four million, seven hundred and fifty six thousand, nine hundred naira) was paid out under this irregular expenditure which was supposed to be done through award of contract as recommended by extant regulations.

The Permanent Secretary has been requested to:

- (i) Stop the practice of subjecting the use of the funds to expenditures not associated with ecological problems or natural disasters.
 - (ii) Recover and refund to treasury, the sum of ₦24,756,900.00 (twenty four million, seven hundred and fifty six thousand, nine hundred naira) considered as irregular payments for purchase or procurement of furniture, etc, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
- (d) Contract for the procurement and supply of sewage truck to the University of Maiduguri Teaching Hospital (UMTH), Maiduguri, Federal Medical Centre (FMC), Gombe and Federal Medical Centre (FMC), Yola was awarded to a company for ₦61,410,340.75 (Sixty one million, four hundred and ten thousand, three hundred and forty naira, seventy-five kobo).

The payment profile indicated that a total of ₦42,265,230.00 (Forty-two million, two hundred and sixty-five thousand, two hundred and thirty naira) was paid to the contractor.

During our inspection visits to the Medical Centres in February, 2013; of the three (3) Health Centres; that of UMTH Maiduguri was supplied and functional, whereas FMC Gombe and FMC Yola were not supplied with theirs by the contractor.

The Permanent Secretary has been requested to recall the contractor to make the supplies or recover and refund to chest, the sum of ₦21,132,615.00 (Twenty-one million, one hundred and thirty-two thousand, six hundred and fifteen naira) being the cost of one of the 2 (two) trucks paid for and not supplied, tendering the recovery particulars to my office for verification and confirmation.

(e) The contract for the remediation of sludge pits at Kaduna Refinery and Petrochemical Company, (KRPC), Kaduna State was awarded to a company for ₦1,811,055,125.00 (One billion, eight hundred and eleven million, fifty-five thousand, one hundred and twenty five naira). It was equally meant for the improvement of lives of impacted communities.

As at the time of inspection in 2013, a total of ₦704,393,888.87 (Seven hundred and four million, three hundred and ninety-three thousand, eight hundred and eighty-eight naira and eighty-seven kobo) representing 38.9% of contract sum has been paid to the contractor. It was however observed that only ancillary parts of the contract like de-watering of the sludge, provision of community based improvement scheme projects (such as two (2) bedroom house as Doctor's quarters, 1 block apartment as Nursing quarters built at the clinic and 1 No. borehole each at a Secondary & Primary Schools, toilets for boys and girls 3No. each and administrative block for the Principal) have been completed. This conservatively represents about 25% job completion considering the enormous scope of work to be done.

The Permanent Secretary has been requested to get the contractor to carry on with the remaining job or recover and refund to treasury, the computed monetary equivalent of the lopsidedness in payment and actual work done, tendering the recovery particulars to my office for verification and confirmation.

(f) Contract for the establishment of Cactus Opuntia plantations in Jigawa, Katsina, Kebbi, Borno, Kaduna and Niger states was awarded in support of the Presidential Afforestation Initiative. This contract for the sum of ₦588,499,725.00 (Five hundred and eighty-eight million, four hundred and ninety-nine thousand, seven hundred and twenty-five naira) was awarded in August, 2010 to a company.

The payment profile indicated that a total of ₦305,574,973.00 (Three hundred and five million, five hundred and seventy-four thousand, nine hundred and seventy-three naira) representing 52% of the total contract sum has been paid as at the time of audit.

Meanwhile, a physical verification of the project indicated that out of 95 (Ninety-five) crates or cartons meant to be supplied in Niger State, the contractor supplied only 10 (ten) and it was equally observed that this happened in some other states, though to varying degrees. Also observed was that the plantation was not established, rather the plants were found dried/dead by the road side instead of the designated sites in all the states visited. In Kaduna State, after the abandonment, the State Government decided to take up the project so as to see how the state would benefit from this noble initiative of Federal Government. It was observed that none of the sites was visited by the consultant and the project was abandoned by the contractor. These projects could be described as total failure based on the evidences deduced from physical inspections, state government officials submissions, stakeholders complaints etc.

The Permanent Secretary has been requested to recover and refund to treasury, the sum of ~~₦~~305,574,973.00 (Three hundred and five million, five hundred and seventy-four thousand, nine hundred and seventy-three naira), tendering the recovery particulars to my office for verification and confirmation.

(g) The Herwa-Gana erosion and flood control project at Gombe State was awarded to a company at a contract sum of ~~₦~~205,494,240.30 (Two hundred and five million, four hundred and ninety-four thousand, two hundred and forty naira, thirty kobo) and the audit team observed that a total of ~~₦~~93,726,224.30 (Ninety-three million, seven hundred and twenty-six thousand, two hundred and twenty-four naira, thirty kobo) or 45.64% has already been paid to the contractor.

Meanwhile, in the course of physical inspection, it was observed that the work done was less than 30% and the contractor has abandoned the site. The abandoned project has deteriorated to the extent that the community in which it is sited is asking the State Government to intervene. The efforts made to get the contractor back to site yielded no positive result and lately, the contractor was hinging his excuse on security challenges within the State.

The Permanent Secretary has been requested to get the contractor to carry on with the remaining job or recover and refund to treasury, the computed monetary equivalent of the lopsidedness in payment and actual work done, tendering the recovery particulars to my office for verification and confirmation.

(h) The contract for the procurement and installation of Bio-Medical Incinerator at the Federal Medical Centre Keffi, Nasarawa State was awarded to a company on the 28th August, 2009 for ~~₦~~85,000,000.00 (Eighty-five million naira) and completion period was eight (8) months. The payment for the contract has been fully effected but a physical inspection of the project revealed that some components of the Bill of Quantity (BOQ) provision of the project were not carried out. Details of the contract specification included a double chamber incinerator but the contractor supplied a single chamber, provision of spare parts worth ~~₦~~5,000,000.00 (Five million naira) and maintenance for 2 years (~~₦~~4,500,000.00 {Four million, five hundred thousand naira}) but none of these was provided or carried out. Also, there was provision for training which was not rendered. I am of the firm opinion that these were add-ons aimed at

unnecessarily inflating the contract price and not taking into consideration the provisions of Financial Regulation 415 which canvasses due economy in expenditure.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
 - (ii) Recover and refund to treasury, the aggregate sum of ~~N~~9,500,000.00 (Nine million, five hundred thousand naira) paid for non-supply of spare parts and maintenance for two (2) years as stated above, tendering the recovery particulars to my office for verification and confirmation.
- (i) A contract for development of tree nurseries/raising of seedlings nationwide in Nasarawa State was awarded to a company at a cost of ~~N~~92,137,698.23 (Ninety-two million, one hundred and thirty-seven thousand, six hundred and ninety-eight naira, twenty- three kobo), with a completion period of four (4) months. The contractor identified five (5) Nursery sites in Nasarawa State as follows:
- (i) Federal Forestry Nursery in Lafia
 - (ii) State Forestry in Shabu
 - (iii) Federal Forestry in Gwanji-Akwanga
 - (iv) State Forestry in Nasarawa
 - (v) State Forestry in Keffi

Payment has been effected but in the course of physical inspection and value-for-money audit, the audit team observed that contrary to contract specification, the contractor failed to rehabilitate the existing water sources as agreed. There was also a deliberate miscomputation in the total cost of the rehabilitation of the existing water sources. The cost per rehabilitation of any existing water source was put at ~~N~~982,000.00 (Nine hundred and eighty-two thousand naira) and the number of sites in Nasarawa State being 5 (five) would have totalled ~~N~~4,910,000.00 (Four million, nine hundred and ten thousand naira) instead of the sum of ~~N~~9,820,000.00 (Nine million, eight hundred and twenty thousand naira) erroneously inserted in the payment certificate, a difference of another ~~N~~4,910,000.00 (Four million, nine hundred and ten thousand naira).

The forests were not properly fenced as enumerated in Bill of Quantity (BOQ) even though the sum of ~~N~~4,601,500.00 (Four million, six hundred and one thousand, five hundred naira) was provided for such just as the ~~N~~6,757,533.73 (Six million, seven hundred and fifty- seven thousand, five hundred and thirty- three naira, seventy-three kobo) allegedly paid to the consultant was a waste as the consultant never carried out the job. In other words, both the contractor and the consultant failed to carry out their contract to specification as agreed.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
- (ii) Recover and refund to chest an aggregate sum of ₦16,269,033.73 (Sixteen million, two hundred and sixty-nine thousand, thirty-three naira, seventy-three kobo) being the miscomputation in the total sum for rehabilitation of existing water source, non-fencing of the area and failure of the consultant to perform, tendering the recovery particulars to my office for verification and confirmation.
- (j) The Ecological Fund Office (EFO) awarded the contract for the procurement and installation of 1 No. each of bio-medical waste incinerators at the NAFDAC laboratory Oshodi Lagos and Kaduna and delivery of 2 No. Bedford Kodiak special garbage trucks.

The contract was awarded at the cost of ₦103,341,366.18 (One hundred and three million, three hundred and forty-one thousand, three hundred and sixty-six naira, eighteen kobo) to a company whereas, the procurement of Garbage trucks was given to another company at a cost of ₦31,402,017.80 (Thirty-one million, four hundred and two thousand, seventeen naira, eighty kobo).

The essence of Bio-medical incinerator is to incinerate all medical, laboratory waste and chemicals to prevent environmental pollution within the communities.

During the physical inspection and value-for-money audit, it was observed that at the NAFDAC Laboratory Oshodi Lagos, the bio-medical incinerator and garbage trucks were procured and the machine installed and functional, whereas at the Kaduna NAFDAC office, the GENTHERM MODEL-GPV-100 Bio medical incinerator installed was not functional since 2008 due to low capacity of the machine as explained by officials.

Also, the procurement and delivery of Bedford Kodiak special garbage truck was not executed by the second company at Kaduna, even though he was paid to deliver.

The Permanent Secretary has been requested to recover and refund to treasury the sum of ₦15,701,008.90 (Fifteen million, seven hundred and one thousand, eight naira, ninety kobo) being the cost of the truck not supplied to Kaduna office, tendering the recovery particulars to my office for verification and confirmation.

- (k) The contract for the procurement and installation of 26 units of multi-purpose plastic waste recycling machines in some selected cities in Nigeria (with Ref. NO. EF/EP/S.48/Vol.1 and dated 26th October 2009) was awarded to a company. A letter of award of the contract is in consonance with the provision in the circular Ref. No. SGF/OP/I/S.3/VII/57 of 11th March 2009. The contract was at the cost of ₦392,315,938.15 (Three hundred and ninety-two million, three

hundred and fifteen thousand, nine hundred and thirty-eight naira, fifteen kobo) with completion period of four (4) months.

A total sum of ₦10,563,052.60 (Ten million, five hundred and sixty-three thousand, fifty-two naira, sixty kobo) was paid out to three (3) consultants while the Pollution Control Department of the Ecological Fund Office was to oversee the projects.

The project contract awarded in October 2009 and expected to be completed in April, 2010, was at an estimated 38% level of completion while the sum of ₦191,692,712.73 (One hundred and ninety-one million, six hundred and ninety-two thousand, seven hundred and twelve naira, seventy-three kobo) representing 48.86% has already been paid to the contractor yet the project has not been completed as at February, 2013.

It was observed that the contractor did not adhere to the specifications of the BOQ as physical verification of the project revealed a litany of errors as listed below:

- (i) In some places visited, the roofing sheets were seen to be of low quality instead of using standard roofing sheets as provided for in the Bill of Quantities.
- (ii) No perimeter fencing of the walls in some places visited contrary to the provision in the BOQ.
- (iii) No borehole constructed as provided in the BOQ/BEME in some of the sites.
- (iv) The machines were found abandoned in open spaces thereby exposing them to harsh weather conditions.
- (v) The poor quality of work showed that the consultants did not do what is expected of them, therefore the money paid for such services should be recovered; and
- (vi) Both Ecological Fund Office and Federal Ministry of Environment did not supervise the project to ensure effective execution.

The Permanent Secretary has been requested to get the contractor to expedite action in completing the project recover and refund to treasury, the difference in payment and actual work done, tendering the recovery particulars to my office for verification and confirmation.

(l) Also at the EFO, the audit examination of contract documents revealed that the contract for the procurement and installation of 400kg/HR Rotary Refinery Kiln Bio-medical Incinerator at Federal Medical Centre (FMC), Birnin Kudu in Jigawa State was carried out by a company at the sum of ₦85,000,000.00 (Eighty-five million naira). The payment profile indicated that as at April 2011, the sum of ₦73,333,333.73 (Seventy-three million, three hundred

and thirty-three thousand, three hundred and thirty-three naira, seventy-three kobo) has been paid to the contractor, leaving a balance of a little lower than the retention fee.

According to the contract agreement, the machines were to be brought from Inciner 8 United Kingdom and their quality and durability, as well as installation should be of approved standard. Alternative source for the supply of the machine is a different company which should be of same standard.

However, during the audit inspection of the incinerator site, it was observed that the machine was locally procured/ installed instead of any of the 2 specified in the contract agreement and as such substandard. Expectedly, it malfunctioned shortly after and the centre reverted to using the local type made of burnt bricks. Further observation included the non-supervision of the contract execution by both the consultant and EFO staff, the erection of substandard house for the installation and the failure by the contractor to carry out the execution of certain components of the contract like training, supply of spare parts and maintenance.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
- (ii) Recover and refund to treasury, the monetary difference in the equipment specified and supplied, including the sum total for training, provision of spare parts and maintenance not provided as specified in the BOQ, tendering the recovery particulars to my office for verification and confirmation.
- (iii) Recover and refund to chest, whatever amount of money that was paid to the consultant for non-execution of contract, tendering the recovery particulars to my office for verification and confirmation.
- (m) At EFO, the contract for the procurement and installation of 1 No. unit of 400kg/hr Rotary Kiln Incinerator at Federal Medical Centre Azare, Bauchi State as per approval page 114 of File No. EF/EP/S.45/Vol.1 was given at a contract sum of ₦85,000,000.00 (Eighty-five million, naira) to the same company as awarded the above contract. Full payment has been effected to the contractor but the audit team observed that just as it happened at FMC Birnin Kudu, Jigawa State, this same contractor replicated the shoddy job that was done.

In the course of inspection, it was discovered that the Bio-Medical Incinerator machine was not installed in accordance with the specification stated in the Bill of Quantities as the under-listed components were not carried out:

- (i) Supply of spare parts;
- (ii) Maintenance of the machine for two (2) years;
- (iii) Training of operators for ten (10) days;
- (iv) Non provision of consultancy/supervision.

According to the contract agreement on page 2, the type of incinerator was specified to be Inciner 8 UK model A850 (sec) with 400kg capacity and another set of four (4) units from local manufacturer (Boskel). To ensure that the right machines were bought and installed, two (2) consultants were appointed. It was also stated on page 2 of the agreement that the contractor should undertake the works as described in the letter of award in accordance with the terms and conditions specified.

To this therefore, the non-compliance by the contractor is seen as a breach and necessary steps should have been taken to avoid payment in accordance with the provisions of the Financial Regulations and other extant circulars.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
- (ii) Recover and refund to treasury, the monetary difference in the equipment specified and supplied, including the sum total for training, provision of spare parts and maintenance not provided as specified in the BOQ, tendering the recovery particulars to my office for verification and confirmation.
- (iii) Recover and refund to chest, the sum of ₦2,500,000.00 (Two million, five hundred thousand naira) paid to the consultant for non-execution of contract, tendering the recovery particulars to my office for verification and confirmation.
- (m) The contract for the procurement and installation of 1 unit of 400kg/hr Rotary Kiln Medical waste incinerator at the National Hospital Abuja was awarded to a company at a cost of ₦77,053,500.00 (Seventy-seven million, fifty-three thousand, five hundred naira) on the 2nd July, 2009 with completion period of six (6) months. As at the time of audit in March 2013, the contract sum including retention fee has been paid.

It is important to state here that the installed machines by this company in most centres visited were full of defects and the one at the National Hospital, Abuja was no exception.

The Federal Ministry of Environment (FMENV) in one of their MTB meetings complained of the poor quality work done by the company in the previous contracts awarded to it. Curiously, EFO and the FMENV awarded various procurement and installation of incinerators across the country to this same non-performing company.

During a physical inspection visit and value-for-money audit, the following observations were made and confirmed by the technical staff of the hospital:

- (i) No training of staff or operators
- (ii) No machine manual
- (iii) No spare parts and tools
- (iv) Defects on the wheel as it does not turn freely.
- (v) Maintenance for 2 years as specified in the BEME not carried out.

I am of the opinion that the much talked about value-for-money has not been achieved in this project as in other bio-medical incinerator installations across the country.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
- (ii) Recall the contractor to site to make amends on the observed defects at no cost to government or recover and refund to treasury, the monetary cost of the defects, tendering the recovery particulars to my office for verification and confirmation.
- (iii) Blacklist the company from enjoying further patronage from the government.
- (n) At the Usman Danfodio University Teaching Hospital Sokoto, the procurement and installation of 1 No. unit of 400kg Rotary Kiln bio-medical waste incinerator and ancillary work was awarded at a cost of ₦85,000,000.00 (Eighty-five million naira) to the same company (as above) on the 28th April, 2009. The contract was for a period of six (6) months and the consultant was another company.

The audit team observed that the sum of ₦51,000,000.00 (Fifty-one million naira) or 60% of the total contract sum has been paid to the contractor as at the time of audit in March 2013 through payment voucher No. 9041 of 11/02/2011.

Physical audit verification revealed that the contractor procured some parts of the machine, formed the base (platform), some trips of sand and about 80 (eighty) blocks were seen on site. The authorities at the hospital confirmed that this has been the position ever since as the project has remained abandoned.

More than ever and as pointed out above, from the auditor's point of view, I am convinced beyond doubts that this is one mistake too many by the first

company as there seems to be an unholy alliance between the company and EFO/ministry officials in awarding contracts that strike a note of routine money laundering. Conservatively, the payment so far made to the contractor was more than enough for what was achieved as at the time of audit and that must have encouraged the contractor to abandon the project as he was wont to. A rough estimate of ₦10,000,000.00 (Ten million naira) was more than enough to execute the job seen at site.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
- (ii) Recall the contractor to site within a reasonable short period to complete the job; or
- (iii) Recover and refund to treasury, ₦41,000,000.00 (Forty-one million naira) out of the amount so far paid to the contractor, tendering the recovery particulars to my office for verification and confirmation.
- (iv) Blacklist the company from enjoying further patronage from the government.
- (o) At the Federal Medical Centre Gusau, the contract for the procurement and installation of 1 unit of 150kg/HR Rotary Kiln Bio-medical incinerator and ancillary works was awarded to a company at a contract sum of ₦83,146,000.00 (Eighty-three million, one hundred and forty-six thousand naira) on the 7th March, 2007 with a completion period of 8 (eight) months.

As at the time of audit in March 2013, full payment including retention fees has been effected to the contractor since February 2011. However, the audit team observed that instead of procurement and installation of a foreign specification as stated in the BOQ/BEME, a locally fabricated machine was cast and installed. Other observations are:

- (i) Presently the incinerator is not put into use at the FMC Gusau new Site.
- (ii) The incinerator's house was poorly done, i.e. the building structure, roofing materials, internal and external works were all of low quality.
- (iii) The valve wire that is to house the incinerator was of low quality.
- (iv) The reservoir and borehole were not connected i.e. the water supply is not functional.
- (v) No staff training or operators.
- (vi) No spare parts and tools.
- (vii) Machine manual has not been supplied and

(viii) Maintenance for a period of 2 years has not been carried out.

The Permanent Secretary has been requested to:

- (i) Take procedural disciplinary measures based on extant regulations against all officers behind the issuance of invalid job completion certificate and tender evidence of this to my office for confirmation.
 - (ii) Get the contractor to make amends or make a monetary computation of the observed defects (including the difference between locally fabricated and imported), recover and refund to treasury the cost, tendering the recovery particulars to my office for verification and confirmation.
- (p) The contract for the procurement and installation of plastic multi-purpose recycling machine was awarded vide Ref: No. SGF/OP/I/ S.3/V11 of 11th March, 2009 to a company at a contract sum of ₦392,315,938.15 (Three hundred and ninety-two million, three hundred and fifteen thousand, nine hundred and thirty-eight naira, fifteen kobo) and with a completion period of four (4) months.

The contract was awarded in October 2009 and three (3) consultants who were appointed to supervise the procurement and installations of 26 units of the above mentioned machines in the 26 selected cities in Nigeria.

The audit team further observed that ₦201,692,832.73 (Two hundred and one million, six hundred and ninety-two thousand, eight hundred and thirty-two naira, seventy-three kobo) representing 51.4% of the total contract sum has been paid to the contractor.

However, while carrying out a physical inspection and value for money audit in January 2013, it was observed that the machines were just procured and kept at some designated places in the cities without installation.

Further observations included the contractor/consultants failure to execute the job as specified in the BOQ/BEME manifesting in the erection of a substandard structure as the machine house, no perimeter fencing, no borehole constructed, instead of the prescribed standard roofing sheets, low quality ones were procured. Generally speaking, the project remained abandoned thirty four (34) months after for a contract that has four (4) months duration. Both the consultant and the contractor failed to carry out their contractual obligation and value-for-money was not achieved.

The Permanent Secretary has been requested to:

- (i) Get the contractor to make amends and complete the job as agreed and specified in the BOQ/BEME.
- (ii) Recover and refund to treasury the sum of ₦201,692,832.73 (Two hundred and one million, six hundred and ninety-two thousand, eight hundred and thirty-two naira, seventy three kobo), tendering the recovery particulars to my office for verification and confirmation.

(r) Contract for the management of desertification in 8 frontline states using Cactus specie (10 hectares) was awarded and sited at Kareto village of Mobbar LGA, Borno State.

The contract was awarded to a company at the cost of ₦116,100,195.00 (One hundred and sixteen million, one hundred thousand, one hundred and ninety five naira) on the 23rd January, 2009. A total of ₦67,186,204.14 (Sixty-seven million, one hundred and eighty six thousand, two hundred and four naira, fourteen kobo) representing 58% has already been paid to the contractor and consultant. Meanwhile this project has been abandoned two (2) years before the audit inspection in 2013 which revealed that instead of 10 hectares of cultivation provided for in the BOQ, only two (2) were cultivated and the main purpose for the contract which is the planting of cactus specie was not carried out. Both the fencing and borehole construction and installation were below standard. This was the same scenario in the remaining seven (7) states. It was obvious that both the consultant and the contractor failed to carry out their contractual obligation resulting to no value for money.

The Permanent Secretary has been requested to get the contractor to make amends or recover and refund to treasury, the sum of ₦67,186,204.14 (Sixty-seven million, one hundred and eighty- six thousand, two hundred and four naira, fourteen kobo), tendering the recovery particulars to my office for verification and confirmation.

(s) The contract for the procurement of compactor trucks as assistance to a selected city (Phase 1 Maiduguri, Borno State) was awarded to a company at a cost of ₦60,000,000.00 (Sixty million naira) in February 2008.

After the payment of 15% mobilization fee of ₦9,000,000.00 (Nine million naira), the audit team observed as at the time of inspection in January 2013 (5 years after) that the truck had not been supplied as was confirmed by Borno State Ministry of Environment and State Sanitation Board.

The Permanent Secretary has been requested to recover and refund to treasury, the sum of ₦9,000,000.00 (Nine million naira), tendering the recovery particulars to my office for verification and confirmation.

(t) Contract for remediation works at Warri Refinery and Petrol Chemical Company was awarded to a company in 2008 for a duration of 12 months. The contract valued at ₦1,750,000,000.00 (One billion, seven hundred and fifty million naira) had the Federal Ministry of Environment as the executing agency.

Further scrutiny of the books of accounts and records revealed that a total of ₦1,928,053,090.43 (one billion, nine hundred and twenty eight million, fifty three thousand, ninety naira, forty three kobo) was paid to the contractor between December 2009 and July 2010. A further payment of ₦81,821,909.63 (eighty one million, eight hundred and twenty one thousand, nine hundred and nine naira, sixty three kobo) was made to the contractor on the 16/09/10 as retention fees thereby bringing the total cumulative payment to the contractor to

₦2,009,875,000.06 (two billion, nine million, eight hundred and seventy five thousand, six kobo). Meanwhile, there was no record of variation or evidence of recourse to extant regulations guiding variation in the documents tendered for audit to warrant the apparent over-payment to the contractor.

Value-for-money for this project could not be ascertained as the project status/substantive report could not be established. From the foregoing, it is firmly established from the records available to me that the project was over-paid for to the tune of ₦259,875,000.06 (two hundred and fifty nine million, eight hundred and seventy five thousand naira, six kobo).

The Permanent Secretary has been requested to:

- (i) Tender for perusal evidence of occurrence of variation and a valid recourse to extant regulations guiding contract variation that might have warranted the apparent over-payment.
- (ii) Recover and refund to treasury (in the absence of the above) the total sum of ₦259,875,000.06 (two hundred and fifty nine million, eight hundred and seventy five thousand naira, six kobo) over-payment, tendering the recovery particulars to my office for verification and confirmation.
- (u) The audit team in the course of work at EFO, observed that the contract for the Nkwere/Umudim Flood and Erosion Control Project, Orji River, Enugu State was awarded to a company and in the payment of IPC No. 1 for the value of ₦55,382,344.84 (Fifty-five million, three hundred and eighty-two thousand, three hundred and forty-four naira, eighty four kobo) on payment voucher No. 9010 of 3/7/09, an insertion of ₦7,155,000.00 (Seven million, one hundred and fifty-five thousand naira) was made for preliminaries and general

However, details of what constituted preliminaries and general for which the values were being paid were not given in the interim certificate No 1. Over the years, experience has shown that this is one of the ways in the system through which unnecessary inflation of contract sum occurs. For a recap, the extant regulations provide that provisional sums and the like in the BOQ are made on items that could not be determined with certainty in terms of quantity, type or price as at the time of estimating total cost of a project. Any expenditure to be made from the provisional sums is usually approved by both the site consultant and the accounting officer of the executing agency. They are therefore accounted for and not viewed as entertainment grants and allowances.

The Permanent Secretary has been requested to:

- (i) Tender for perusal, details of what constituted preliminaries in that payment in order to confer legitimacy to it.
- (ii) In the absence of the above, recover and refund to treasury, the sum of ₦7,155,000.00 (Seven million, one hundred and fifty five thousand naira),

tendering the recovery particulars to my office for verification and confirmation.

- (v) Contract allegedly for the Establishment of Chemical Response Centre and Procurement of Emergency Pollution Response vehicles phase 1 was awarded to a company at the cost of ₦222,041,726.00 (Two hundred and twenty-two million, forty-one thousand, seven hundred and twenty-six naira) on 22nd of May 2006.

As at March 2010, it was noted that the sum of ₦176,368,790.82 (One hundred and seventy-six million, three hundred and sixty-eight thousand, seven hundred and ninety naira, eighty-two kobo) representing 79% of the contract sum has been paid. However, the award of the contract and other related issues were fraught with the following irregularities:

(i) **Difference in BOQ computation and letter of award sums**

It was noted that the price of the contract under reference was arbitrarily increased by ₦11,808,499.14 (Eleven million, eight hundred and eight thousand, four hundred and ninety-nine naira, fourteen kobo). The increase emanated from the difference between the price at which the contract was awarded as per Letter of Contract Award and value of same as per Bill of Quantity that was wrongly calculated too. While the letter of award read ₦222,041,726.00 (Two hundred and twenty-two million, forty-one thousand, seven hundred and twenty-six naira), the summary computation in the BOQ read ₦210,233,226.86 (Two hundred and ten million, two hundred and thirty-three thousand, two hundred and twenty-six naira, eighty-six kobo), a difference of ₦ 11,808,499.14 (Eleven million, eight hundred and eight thousand, four hundred and ninety-nine naira, fourteen kobo).

(ii) **Wrong calculation in the BOQ summary**

The audit team further calculated and observed that the Bill of Quantity (BOQ) was inflated by ₦52,904,948.67 (Fifty-two million, nine hundred and four thousand, nine hundred and forty-eight naira, sixty-seven kobo), as a result, the actual contract sum should have been ₦169,136,777.33 (One hundred and sixty-nine million, one hundred and thirty-six thousand, seven hundred and seventy-seven naira, thirty-three kobo) and not ₦222,041,726.00 (Two hundred and twenty-two million, forty-one thousand, seven hundred and twenty-six naira) contained in the award letter. Therefore, there was over-calculation to the tune of ₦52,904,948.67 (Fifty-two million, nine hundred and four thousand, nine hundred and forty-eight naira, sixty-seven kobo).

(iii) **Non-disclosure of location of project**

Furthermore, it was observed that a location where the contract ought to be executed was not stated in the Letter of Contract Award, Bill of Quantity and Contract Agreement in order to facilitate physical verification and enhance audit trail.

(iv) **No details for ₦4,000,000.00 earmarked for Response Centre in Lagos**

It was further observed in the Bill of Quantity that ₦4,000,000.00 (Four million naira) was set aside for Response Centre in Lagos.

However, details of what to be done with the amount at Response centre in Lagos were not disclosed in the Bill of Quantity.

(v) **Possibility of a phantom project**

It was further noted that as at the time of our audit in 2012, there was no documented evidence of the complete execution of the contract which was awarded in May 2006. It is pertinent to say that the file pertaining to the said contract was not given when it was requested for the purpose of audit trail. Therefore, the contract file should be produced for audit. This is called for to facilitate obtaining information that will give details of the contract and any change thereto.

If the provision of the Contract Agreement as stated in article IV with reaffirmation of same in the contract award letter is anything to go by, and given that mobilization fee was paid to the contractor in September 2006, the project ought to have been completed in December, 2006.

However, it is sad to note that the project which was supposed to have been completed within three (3) months on the basis of the provision of contract agreement could not be completed in 6 (six) years. This was despite the fact that amount totalling ₦176,368,790.82 (One hundred and seventy-six million, three hundred and sixty-eight thousand, seven hundred and ninety naira, eighty two kobo) or 79% of the contract sum of ₦222,041,726.00 (Two hundred and twenty-two million, forty-one thousand, seven hundred and twenty-six naira) has been paid to the contractor as at 8th of March 2010.

The Permanent Secretary has been requested to:

- (i) Give details of the location of this project to enable physical audit verification and trail.
- (ii) Recover and refund to chest, the sum of ₦176,368,790.82 (one hundred and seventy six million, three hundred and sixty eight thousand, seven hundred and ninety naira, eighty two kobo) already paid to the contractor, tendering the recovery particulars to my office for verification and confirmation.

(v) A total of ₦3,850,000,000.00 (Three billion, eight hundred and fifty million naira) was disbursed to Lagos, Ogun, Kebbi, Sokoto and one other state as grants for undisclosed reasons and charged to the capital vote in 2010. Despite repeated demands, the payment vouchers used in this transaction were not tendered for audit thereby hindering audit trail. In the absence of payment vouchers that will state the purpose for expenditure, I find it difficult to accept the expenditure as legitimate charges to the public till.

The Permanent Secretary has been requested to produce the payment vouchers for audit in order to confer legitimacy on the expenditure or recover and refund to treasury, the total sum of ₦3,850,000,000.00 (Three billion, eight hundred and fifty million naira), tendering the recovery particulars to my office for verification and confirmation as this cannot be considered as legitimate charges to the public till.

(w) A presidential approval was secured for the contract for the construction of Ikot Ekwere Attiampat/Msit Ubum, Akwa Ibom State flood and erosion control.

The contract was approved by Mr. President in 2006 as stated by the Honourable Minister of Environment in her minutes to the Permanent Secretary. The audit team observed that the Ecological Fund Office awarded this contract to a company at a contract price of ₦181,904,941.26 (One hundred and eighty-one million, nine hundred and four thousand, nine hundred and forty-one naira and twenty-six kobo) on the 1st of February 2011, five years after. However, before this award of contract, the Bureau for Public procurement (BPP) was approached for certificate of ~~No Objection~~ but the Bureau declined this request, citing the need for revalidation of that approval which the Ecological Fund Office did not comply with. The office not only went ahead to award the contract but paid the sum of ₦27,285,741.19 (Twenty-seven million, two hundred and eighty-five thousand, seven hundred and forty-one naira, nineteen kobo) representing 15% of the entire contract sum to the contractor as mobilization fees vide P. V. No. 9020 of 29th November 2011.

The status of the project could not be ascertained by the audit team due to paucity of information but what is not in doubt is that there was no due process in the award of this contract.

The Permanent Secretary has been requested to tender for audit perusal, the contract file, the BOQ/BEME and the payment profile that will establish a firm status of this project or recover and refund to treasury, the sum of ₦27,285,741.19 (Twenty-seven million, two hundred and eighty-five thousand, seven hundred and forty-one naira, nineteen kobo) paid as mobilization fee, tendering the recovery particulars to my office for verification and confirmation.

(x) Contract pertaining to the material recovery and solid waste bailing facility for Federal Capital Territory, was awarded to a company at a price of ₦275,290,000.00 (Two hundred and seventy- five million, two hundred and ninety thousand naira) after a Federal Executive Council (FEC) approval in May 2006.

Though the project file was not made available despite repeated demands, information from other source documents indicated that the execution of the project commenced in September 2006. A further audit enquiry revealed that an unconfirmed payment profile showed that a total of ₦270,021,290.55 (Two hundred and seventy million, twenty-one thousand, two hundred and ninety naira, fifty-five kobo) representing 98% of the contract sum has been paid to the contractor. This payment however, was without provision for retention fee. As earlier pointed out, the project file was not made available which ought to contain the award letter, BOQ/BEME and other information. It is pertinent to state here

that the issue of non availability of the Bill of Quantity of the project was earlier raised by the Director (DDC) in his minutes to the Permanent Secretary of the Ecological Fund Office on 7th of September 2009. Needless to state that the unavailability of the BOQ/BEME ruled out the idea of physical audit verification but it must be pointed out that the senate committee on Environment and Ecology in its report on the inspection of the projects on the 22nd of July 2009 highlighted serious and fundamental defects in the execution. In the light of the above, it is my firm opinion that the much talked about value-for-money for this project is in doubt as it could not be audited.

The Permanent Secretary has been requested to make available for audit the project file, letter of award and BOQ/BEME in order to confer legitimacy on the expenditure or recover and refund to treasury, the sum of ₦270,021,290.55 (Two hundred and seventy million, twenty-one thousand, two hundred and ninety naira, fifty-five kobo), tendering the recovery particulars to my office for verification and confirmation as this cannot be considered as legitimate charges to the public till.

(y) Contract for erosion control works at Enuenyi Mpu-Ezza Umuoma Azunkwo in Aninri LGA, Enugu State was awarded to a company in 2011 at a contract sum of ₦433,376,199.80 (Four hundred and thirty-three million, three hundred and seventy-six thousand, one hundred and ninety-nine naira, eighty kobo). Though the contract file was not made available for audit scrutiny in order to establish further details of the contract, payments were being effected as at the time of audit in December 2014.

It was established that a total of ₦241,504,155.66 (Two hundred and forty-one million, five hundred and four thousand, one hundred and fifty-five naira, sixty-six kobo) representing about 56% of the contract sum has been paid to the contractor within the period of audit (2012/2014) and the last payment was made in October 2014, about a month before the last physical audit visit but the contractor was nowhere in sight.

The physical audit verification of project sites revealed a sorry situation; not only a slow pace of work but shoddy performance as could be seen from the many photographs in the inspection report.

As stated earlier, the contractor was not on site as the time of physical audit verification in December 2014 and neither the contractor nor the consultant was on hand to entertain audit queries. The contractor rather sent a representative who was of little or no help. The contract file containing the BEME/BOQ was not made available for audit, therefore, a comprehensive trail of requirements from the contractor could not be established but it was obvious that the contractor cared less as could be seen from the quantity and quality of work on ground viz-a-viz the monetary commitment. Audit is of the firm opinion that the possibility of the project being abandoned or spurious request for contract variation loomed large. In view of the contractor's observed intransigence, it was recommended that critical measures be adopted to bring the contractor back to site in order to achieve full value for money.

The Permanent Secretary has been requested to, in keeping with the provisions of Financial Regulation 3104 (iii), report the contractor to the EFCC for prosecution and evidence of this action forwarded to my office for confirmation.

(z) Lastly, the contract for the erosion control at Nanka recent landslide phase 1 was awarded to a company in October 2011 at a contract sum of ₦1,111,456,582.00 (One billion, one hundred and eleven million, four hundred and fifty-six thousand, five hundred and eighty-two naira). Though the contract file was not made available for audit scrutiny in order to establish further details of the contract, the sum of ₦683,906,027.00 (six hundred and eighty three million, nine hundred and six thousand, twenty seven naira) (including mobilization fee) representing 62% has so far been paid to the contractor.

However, on a physical verification of the project site in December 2014, the audit team observed a partial presence of the contractor on site. On enquiry, the contractor explained that another landslide occurred from the Oko community side and hauled tonnes of debris onto the existing structure put in place by the contractor thereby disrupting the project execution. An impact assessment exercise was carried out by all concerned parties and it was agreed that a certain sum of money is required to clear the fallen debris on the existing structure for the project to continue which the EFO has not been able to do ever since. Considering the huge amount of money so far committed to the project and the very important essence to the communities around, it is expected that the Ecological Fund Office goes all out to make sure that the project is a success by laying the gabion baskets, which the contractor explained is the last stage of the contract. I am of the opinion that the often canvassed value-for-money by the government is taking a bashing going by the quantity and quality of materials already sourced by the contractor lying waste at the project site. Large quantities of gabion baskets and other materials yet to be installed were inspected by the audit team.

The Permanent Secretary has been requested to give reasons for the non-continuation of the project execution and ensure that immediate steps are taken to get the contractor back to site in order to achieve value-for-money and relief for the nearby communities for which this noble project is intended.

All the issues raised above were communicated to the Permanent Secretary through my Audit Inspection Report Reference No. OAuGF/EFO/P&PAD/06 & 08 dated 13th March, 2014 and 11 September, 2015. However, his response is still being awaited as at the time of compiling this report in September, 2015.

CORPORATE AFFAIRS COMMISSION (CAC)

10.11 The Corporate Affairs Commission was established by the Companies and Allied Matters Act, which was promulgated in 1990 to regulate the formation and management of companies in Nigeria. The Commission is aiming to be a world class company registry providing excellent registration and regulatory

services committed to providing registration and regulatory services that meet the expectations of stakeholders for the benefit of the economy.

However, in the course of achieving its set goals, the Commission is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while in the course of audit of 2012 & 2013 capital books of accounts and records of at the commission in 2013/2014, the audit team observed that the contract for the renovation and partitioning of Ibadan new office was awarded to a company on the 25th September 2012 at the cost of ₦4,992,700.00 (Four million, nine hundred and ninety-two thousand seven hundred naira). On the 14th January, 2013, (a period of 3 months), in a memo from the contractor through the Director of procurement to the Registrar, a variation amounting to ₦698,900.00 (Six hundred and ninety-eight thousand, nine hundred naira) was approved for the same contractor, bringing the total cost of the contract to ₦5,691,600.00 (Five million, six hundred and ninety-one thousand six hundred naira). This amount is far above the highest amount of ₦5,238,000.00 (Five million, two hundred and thirty-eight thousand naira) quoted by another company who was eliminated on account of that. It must be stated here that this variation was without recourse to due process among others as the standard practice in accordance with extant regulations is that no variation should be considered in any construction works before eighteen (18) months. The application and subsequent unilateral approval of the observed variation indicated that the contractor selected was not the most responsive bidder. It could be adduced that the selected contractor purposely bided very low price initially so as to win the contract and thereafter forward a variation as it later happened. However, this action contravened the provisions of extant regulations on award of contracts based on thresholds attached as the total contract sum was above the approval limit of the chief executive.

The objective of economy in government business was defeated by the huge variation and it is an indication that either the office did not do its home work properly before the award of the contract or the variation was given arbitrarily and deliberately. Payment was consequently effected.

The Registrar-General has been requested to:

- (i) Explain the rationale behind a unilateral approval/award of contract above his threshold without recourse to the Parastatal's Tenders Board contrary to the extant regulations.
- (ii) Show cause for the repudiation of extant regulations by approving a **works** contract variation in less than 18 months of award.
- (iii) Ensure that disciplinary measures are taken against the officers involved in variation of contract and evidence of this forwarded to my office for confirmation.
- (iv) Recover and refund to treasury, the sum of ₦698,900.00 (Six hundred and ninety-eight thousand, nine hundred naira) being the total amount of variation without recourse to due process, tendering the recovery particulars to my office for verification and confirmation.

(b) Also in the course of work at the commission, the audit team observed from the vehicle distribution schedule provided by the stores unit that the commission purchased a total of 19 Toyota Avensis vehicles. These were distributed to 9 of its directors and 9 board members and the last one was issued to the board chairman. Based on extant circulars, board members are not entitled to official vehicles as enshrined in Public Service Rules (PSR) No. 160202 (Privileges of Members of Board). Furthermore, the issuance of official vehicles to members of the board is a gross violation of the Federal Government circular (Ref No. F10162/S.1/VIII/247 of 23rd Aug. 1991 paragraph 4 (11) as amended). The vehicles are supposed to belong to a pool and assigned to officials when needed for official use and not to be kept on permanent basis.

The Registrar-General has been requested to:

- (i) Explain the rationale behind operating at variance with Federal Public policies by issuing vehicles to board members contrary to the extant regulations quoted above.
- (ii) Recover and retrieve the said vehicles from the board members and ensure a proper documentation in the commission's vehicle pool. This should be presented to my office for audit.

(c) The audit team equally observed in the course of the assignment that contrary to the provisions of the Bill of Quantities (BOQ) of the contracts awarded for one job or the other in the state offices, the job execution was not to the letter. A physical audit verification of the executed jobs revealed the following:

Port-Harcourt, Rivers State

In the course of the physical verification of the project, it was observed that item Q Measured works on proposed upgrading of regional office building Port-Harcourt, there was provision/ allowance to the tune of ₦1,500,000.00 (One million, five hundred thousand naira) for Telephone/PABX installation, but a physical inspection revealed that nothing was installed.

It was also observed that item M & N of the same Bill that a set each of Lowara ITT Industry water transfer booster pump for ₦350,000.00 (Three hundred and fifty thousand naira) and a Lowara ITT industry fire hose reel booster pump for ₦2,000,000.00 (Two million naira) respectively were provided for in the BOQ but not supplied and installed.

In addition, page 7 paragraph Q of the BOQ indicated the supply and installation of imported 6m³/h automatic package water treatment plant complete with chemical dosing pumps and stainless steel filter media pressure vessels, lift pumps, pipe works including connection for ₦4,500,000.00 (Four million, five hundred thousand naira). Physical inspection revealed that the said items were neither supplied nor installed, a clear violation of Financial Regulation (FR) 3104 (II & III) and 3109.

Benin City, Edo State

On page 4 paragraph G of the BOQ for the project execution in Benin City, was a provision for installation of **15 units 2HP "CARRIER+** wall mounted split unit air conditioners model RAV 133 SH-PE, Cooling capacity 3.6KW for ~~₦255,000~~ each amounting to ~~₦3,825,000~~. While inspecting the Air conditioners, it was observed that instead of the 2HP provided for, it was 1.5HP that was supplied. A market survey indicated that a 1.5HP "**CARRIER+** A/C with 30% mark-up price sold for ~~₦91,000.00~~ (Ninety-one thousand naira) meaning that the 15 No. provided for in the BOQ would have cost ~~₦1,365,000.00~~ (One million, three hundred and sixty five thousand naira) and not the ~~₦3,825,000.00~~ (Three million, eight hundred and twenty-five thousand naira) provided for in the BOQ and paid for 2 HP, a difference of ~~₦2,460,000.00~~ (Two million, four hundred and sixty thousand naira). Also on page 3 paragraph M & N and page 6 paragraph A were provisions for the following:

- Water tank ~~₦85,000.00~~,
- Steel framed overhead tank support ~~₦1,000,000.00~~ and
- Steel raw water tank ~~₦750,000.00~~.

However, physical audit verification revealed that these items were not installed.

Sokoto, Sokoto State

At the Sokoto office, it was observed that there was provision in the BOQ for drainage works to the tune of ~~₦1,000,000.00~~ (one million naira) but a physical verification revealed that the job was not done in addition to some others that are negligible.

The Registrar-General has been requested to:

- (i) Explain why the provisions of the bill of quantity in a contract award were not carried out to the letter, recover and refund to treasury, the aggregate sum of ~~₦11,185,000.00~~ (Eleven million, one hundred and eighty-five thousand naira) being unsubstantiated claims on expenditure in the three stations at Port-Harcourt, Benin city and Sokoto, tendering the recovery particulars to my office for verification and confirmation.
- (ii) Recover and refund to treasury, the sum of ~~₦2,460,000.00~~ (Two million, four hundred and sixty thousand naira) being the difference between the 2HP A/Cs provided for in the BOQ and 1.5HP A/Cs actually supplied and installed, tendering the recovery particulars to my office for verification and confirmation.
- (iii) Take procedural disciplinary measures against the officers involved in this act with recourse to the provisions of the above quoted regulations and evidence of this forwarded to my office for confirmation.

All the issues raised above were communicated to the Registrar-General through my Audit Inspection Report Reference No. OAuGF/P&PAD /CAC/08

dated 20th January, 2015. However, his response is still being awaited as at the time of compiling this report in September, 2015.

PETROLEUM EQUALIZATION FUND

10.12 The Petroleum Equalization Fund values and promotes high ethical standards of a responsible public service organization, and is specifically committed to Integrity, Service and Technology. PEF partners with stakeholders in ensuring effective distribution of petroleum products for sustainable development.

However, in the course of achieving its set goals, the Office is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while examining 2012 and 2013 capital books of accounts and records maintained at Petroleum Equalization Fund (PEF) in 2014, the audit team observed that the office acquired a building at Plot 542, Zone B09, along Mabushi express way, Kado District Abuja, through an Estate Agent of the owners of the property and was paid the net sum of ₦3,448,500,000.00 (Three billion, four hundred and forty-eight million, five hundred thousand naira) vide payment voucher No. 239753 of 24th December, 2013. Meanwhile, the total contract value is ₦3,630,000,000.00 (Three billion, six hundred and thirty million naira) as conveyed in a Bureau of Public Procurement (BPP) letter of ~~No~~ Objection referenced BPP/S.1/Vol.XI/13/036 and dated 13th September 2013. The net payment of ₦3,448,500,000.00 (Three billion, four hundred and forty-eight million, five hundred thousand naira) presupposes that only 5% of the mandatory and statutory tax elements of VAT and WHT was effected, leaving out the balance of 5%.

In addition to this anomaly, the audit team's request to sight the Certificate of Occupancy of a building acquired at ₦3,630,000,000.00 (Three billion, six hundred and thirty million naira) was not obliged as it was told that there was no Certificate of Occupancy for the building. I am of the firm opinion that the legal angles to this transaction could not have been completed without ascertaining the authenticity of ownership of the property and recourse to procedural acquisition as epitomized by the availability of ~~€~~ of Oq The Office was unable to present to the audit team the legal documents relating to the acquisition of the property from the owners of the property through the estate agent, the Certificate of Occupancy (C of O) of Plot 542, Zone B09, along Mabushi express way, Kado District Abuja.

The deduction of 5% tax from the payment to the estate agent as shown in the PV, contrary to the statutory/mandatory 10% contributes to loss of government revenue.

The Executive Secretary has been requested to recover and refund to treasury, the sum of ₦181,500,000.00 (One hundred and eighty one million, five hundred thousand naira) being un-deducted 5% tax, tendering the recovery particulars to my office for verification and confirmation.

The issues raised above were communicated to the Executive Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/ PEF/12 dated 27th February, 2015. However, his response is still being awaited as at the time of compiling this report in September, 2015.

HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO

10.13 The Hadejia Jama'are is one of the River Basin Development Authorities under the Federal Ministry of Water Resources responsible for surface and underground water resources development in Kano, Jigawa and Bauchi states, with a view to improving the standard of living and quality of life of people living within the catchment through irrigation agronomy, livestock, fishery and forestry and supply of water for both human and animal consumption through continuous cost reduction, efficient communication and better services.

In the course of achieving their set goals, the River Basin Development Authority is expected to be guided by laid down fiscal policies of the Federal Government.

Nonetheless, while examining the 2011-2012 capital books of accounts and records kept at the Hadejia Jama'are River Basin Development Authority in 2013, it was observed that the contract for the Pipe Laying Works from Wudil Regional Water Treatment Plant to Indabo, Dagumawa, Tudun Gonsau, Lamire, Domin and environs in Wudil and Garki L.G.A of Kano State was awarded to a company at a contract sum of ₦74,075,184.54 (Seventy-four million, seventy-five thousand, one hundred and eighty-four naira, fifty-four kobo) on 21/9/12. The payment profile showed that the statutory 15% mobilization fee of ₦11,111,277.68 (Eleven million, one hundred and eleven thousand, two hundred and seventy-seven naira, sixty-eight kobo) was paid vide payment voucher No. 1142 of 24/10/12. Another payment of ₦37,407,697.04 (thirty seven million, four hundred and seven thousand, six hundred and ninety seven naira, four kobo) on payment voucher No. 752 of 24/12/12 was observed to have been made, thereby bringing it to a total of ₦48,518,974.72 (Forty-eight million, five hundred and eighteen thousand, nine hundred and seventy-four naira, seventy-two kobo) so far spent on this project as at the time of audit inspection.

During the physical verification however, the project status indicated a 35% job completion, while a 65% payment has been effected contrary to extant regulations on milestone achievements on project execution vis-a-vis payments. Also, the project site was abandoned and the following observations were equally made which require the Managing Director's comments:

- (i) Laying of pipes did not start at the treatment plant.
- (ii) Laying of pipes started from Wudil town to Basaman Fulani.

- (iii) There were existing old pipes laid from Basaman Fulani to Indabo.
- (iv) The contractor did not lay new pipes from Basaman Fulani to Indabo.
- (v) Pipes were not laid at all in the following places . Dagumawa, Tundun Gunsau and Lamire.
- (vi) Work executed is 35% as indicated in the project status report.

The Managing Director has been requested to:

- (i) Explain the rationale behind paying the contractor up to 65%, while the project status indicated 35% completion, contrary to extant regulations.
- (ii) Get the contractor to complete the remaining job and facilitate a full scale audit confirmation or recover and refund to treasury, the sum of ₦22,222,555.36 (twenty two million, two hundred and twenty two thousand, five hundred and fifty five naira, thirty six kobo) representing 30% of the work not done, tendering the recovery particulars to my office for verification and confirmation as this cannot be adjudged as true and fair charges to public till.

(b) The contract for the rehabilitation of irrigation infrastructure (Desilting of West Branch Canal, Krip West) was awarded to a company at a contract price of ₦19,987,222.50 (Nineteen million, nine hundred and eighty-seven thousand, two hundred and twenty- two naira, fifty kobo) on 21/9/12. The project was said to have been completed and the contractor has been paid ₦17,207,177.24 (Seventeen million, two hundred and seven thousand, one hundred and seventy-seven naira, twenty-four kobo) on payment voucher No. 575 of 11/12/12 and awaiting the final payment. Further scrutiny of the contract file showed that contrary to the allegation that the job has been completed, a memo from the Ag. PM dated 3rd December, 2012 and addressed to the Managing Director indicated otherwise. A physical verification of the project in the company of the Authority's Supervising Engineer showed that contrary to the provisions of BEME certain percentages of the provisions as indicated in B1.1, C1.4 and C1.5 and their monetary quantification were not executed as indicated below:

ITEMS	BEME PROVISION	COMPLETION %	QUANTIFIED AMOUNT (₦)	BALANCE (₦)
B1.1	1,500,000	50%	750,000	750,000
C1.4	6,904,000	60%	4,142,400	2,761,600
C1.5	7,530,000	40%	3,012,000	4,518,000
TOTAL				8,029,600

The Managing Director has been requested to:

- (i) Ensure that the final payment being awaited by the contractor is not effected until work is completed to a reasonable level.

(ii) Compel the contractor to complete the job as indicated in the BEME or recover and refund to chest, the sum of ₦8,029,600.00 (eight million, twenty nine thousand, six hundred naira) quantified as total cost of job not done, tendering the recovery particulars to my office for verification and confirmation.

(c) Further review of capital books of accounts and records revealed that the contract for the Construction of 200HA Challawa/Karaye Irrigation scheme was awarded to a company on the 26th August, 2009 after the certificate of ~~no~~ objection+ of 30th July, 2009 was issued. The contract, valued at ₦355,180,617.79 (Three hundred and fifty five million, one hundred and eighty thousand, six hundred and seventeen naira, seventy nine kobo) had a 24 month duration. Another firm was appointed as the consultant. The contractor later made a commitment to the employer to complete the project within 18 months, a ploy that was smartly used by both the contractor and his employers to secure a down-payment of the contract sum. The payment profile that the statutory 15% mobilization fee or ₦53,277,092.67 (Fifty-three million, two hundred and seventy-seven thousand, ninety two naira, sixty-seven kobo) was paid via payment voucher No. 22 of 9/11/09. Subsequent payments (including two payment vouchers made the same day) totalling ₦284,144,494.23 (Two hundred and eighty-four million, one hundred and forty four thousand, four hundred and ninety four naira, twenty three kobo) were made to the contractor.

Effectively, out of a total contract sum of ₦355,180,617.79 (Three hundred and fifty-five million, one hundred and eighty thousand, six hundred and seventeen naira, seventy-nine kobo), the contractor was paid ₦337,421,586.90 (Three hundred and thirty- seven million, four hundred and twenty-one thousand, five hundred and eighty-six naira, ninety kobo) leaving just the retention fee unpaid.

A further audit scrutiny of the contract file revealed the following:

- (i) The Managing Director of the Authority wrote the contractor requesting the supply of the project vehicle as agreed in the contract agreement.
- (ii) The Authorities had earlier noticed the contractor's lackadaisical attitude/approach to the job after payment of mobilization fee and in a letter dated 6th January, 2010 queried him and reassured him that there was adequate provision for the project in 2009.
- (iii) Surprisingly, in an undated memo from the Acting ED Operations to the Managing Director, the former alleged that the contractor had achieved an impressive 65% completion and was asking for a down-payment in order to complete the project. A flurry of reactions and recommendations trailed this memo resulting to the recommendation and approval for the down-payment.
- (iv) The contractor's request for a down-payment was not sighted anywhere in the project file.

- (v) In a letter serving as a reply to the Managing Director's request for update on the project the consultant revealed in paragraph 6.0 that %a... details of the certificates and the payments have not been made available to us by either the contractor or the client, despite our concerns expressed through our letters+
- (vi) The consultant pointed out the fact that he was not consulted in the project execution and payment, the contractor secured the down-payment with an expired bond and certified that 38% job completion was achieved and not 65% concocted by the ED operations which formed the basis for granting the down-payment to the contractor.
- (vii) There were sundry remittances from Bill 1, WUA training, compensation and other savings from the project that the contractor was supposed to make to the River Basin Authority as enumerated in the MD's memo to the contractor dated 16th February, 2010.
- (viii) The contract has been terminated based on the directives of the Honourable Minister of Water Resources as cited in a memo from the Managing Director to the contractor dated 4th April, 2012. The contract is uncompleted as could be attested to the fact that it has been re-awarded to a different company entirely on the 21/9/12 at a value of ₦102,113,320.68 (one hundred and two million, one hundred and thirteen thousand, three hundred and twenty naira, sixty eight kobo).

The Managing Director has been requested to:

- (i) Produce for audit scrutiny, a copy of the contractor's request for down-payment as canvassed in the ED Operations's memo to the MD cited above.
- (ii) Explain why, contrary to extant regulations, further payments were made to the contractor without recourse to the consultant of the project in view of the management's awareness of the contractor's lackadaisical approach to the job pointed out in the query to the contractor.
- (iii) Explain with reference how the authorities arrived at 65% job completion without the knowledge and approval of the consultant who certified a 38% job completion instead as pointed out above.
- (iv) Confirm that the sum of ₦45,572,964.00 (forty five million, five hundred and seventy two thousand, nine hundred and sixty four naira) sundry remittances that the management referred to has been complied with by the contractor and tender documented evidence for audit scrutiny.

- (v) Ensure that subsequent payments to the contractor totalling ₦284,144,494.23 (two hundred and eighty four million, one hundred and forty four thousand, four hundred and ninety four naira, twenty three kobo) made without the consultant's knowledge and approval are recovered and refunded to treasury, tendering the recovery particulars to my office for verification and confirmation.
- (vi) Produce for audit scrutiny, the bond tendered by the contractor that released the down-payment of the remaining contract sum.
- (vii) Ensure that with recourse to extant regulations, procedural disciplinary measures are taken against all the officers that approved this payment beginning with the Ag. ED Operations and evidence of this tendered to my office for confirmation.

All the issues raised above were communicated to the Managing Director through my Audit Inspection Report Reference No. OAuGF/P&PAD/ HJRBDA/04 dated 29th January, 2014. However, his response is still being awaited as at the time of compiling this report in September, 2015.

NATIONAL JUDICIAL COUNCIL

10.14 The National Judicial Council (NJC) is one of the Federal Executive bodies created by virtue of Section 153 of the 1999 Constitution of the Federal Republic of Nigeria. In order to insulate the Judiciary from the whims and caprices of the Executive; hence guarantee the independence of this arm of government, which is a sine qua non for any democratic government, the NJC was created and vested with enormous powers and functions.

However, in the course of achieving their set goals, the National Judicial Council (NJC) is expected to be guided by laid down fiscal policies of the Federal Government. Be that as it may, while examining the books of capital expenditure of the NJC for the period January 2013 . September 2014 carried out in 2014, the audit team observed that the contract for the construction of Ancillary Buildings was awarded to a company at an initial contract sum of ₦2,482,473,630.00 (Two billion, four hundred and eighty-two million, four hundred and seventy-three thousand, six hundred and thirty- naira) vide letter of award referenced FJTB/CON/Vol.II/04 and dated 21st October, 2011. The completion period of the project is 30 months from the date of signing the contract agreement.

Further audit scrutiny of the documents presented revealed that before the supposed April 2014 completion date, there was an upward contract variation from ₦2,482,473,630.00 (Two billion, four hundred and eighty-two million, four hundred and seventy-three thousand, six hundred and thirty naira) to

₦2,917,324,935.00 (Two billion, nine hundred and seventeen million, three hundred and twenty four thousand, nine hundred and thirty five naira) representing about 18% increase conveyed in a Tenders Board letter of 17th May, 2013 referenced FJTB/CON/VOL.II/04.

The audit team confirmed that the upward review of contract was occasioned by changes in the original plan for the basement and other technical details contained in the letter from the contractor to the Council. It was stated in this letter that because of the bad nature of the sub-soil, there was change from pad to raft foundation an obvious indication of gross violation of Financial Regulation 2925 (i) which states that *“no contract work involving construction shall be considered by Tenders Board unless:-*

The land has been acquired, and the topographical map (and soil test except where it is certified by the Architect that it is not necessary) has been approved by the appropriate authority. The documents relating to the land, the survey map, the soil test report or certificate of exemption by the Architect should form part of the contract documents to be presented to the Tenders Board. In the review of the project documentations, there was no evidence of soil test report or Architect's certificate that the soil test report is not necessary in line with the provision of Financial Regulation 2925 (a). Therefore, it was confirmed that the NJC did not carry out proper planning and cost evaluation of the project which resulted to delay in the progress of work and extra cost to public fund.

Meanwhile, the payment profile as at the time of audit indicated that a total sum of ₦2,960,210,493.53 (Two billion, nine hundred and sixty million, two hundred and ten thousand, four hundred and ninety- three naira, fifty-three kobo) representing an over-payment of ₦42,885,558.53 (Forty-two million, eight hundred and eighty-five thousand, five hundred and fifty-eight naira, fifty-three kobo) of the agreed contract sum has been paid to the contractors.

Apart from the illegal and un-authorized variation which later put the contract sum at ₦2,917,324,935.00 (Two billion, nine hundred and seventeen million, three hundred and twenty-four thousand, nine hundred and thirty-five naira), the basis for the over-payment as stated above is only imagined and cannot be fathomed. Further critical audit observations indicated that the award and execution of this project is seriously flawed in the following ways:

- (i) The bidding process file was not made available to determine the criteria used for selection of the qualified bidder.
- (ii) There is no evidence of advertisement in 2 National dailies and the Procurement Journal contrary to the provisions of the Procurement Act and the Financial Regulations.
- (iii) The contractor's qualification and ability to engage in construction work of this magnitude is in doubt.
- (iv) The contract agreement between NJC and the contractor was not tendered for audit perusal despite several requests.

- (v) Contrary to extant regulations, the due process certificate of ~~No~~ Objection from Bureau of Public Procurement (BPP) for both the initial award and subsequent variation were not tendered for audit.
- (vi) As stated above, there was a breach of Financial Regulation 2925 as it relates to construction works and award of contracts.
- (vii) Despite the un-authorized variation and over-payment of contract sum, the project has not been completed on schedule leaving room for continuation charges and consequent depletion of public funds.
- (viii) There was no evidence of expression of interest or application for prequalification from consultants.
- (ix) The original copy of the initial contract Bill of Quantities (BOQ) was not presented for audit.
- (x) There was ample evidence of breach/violation of Financial Regulation 3103 & 3117 which deal with unauthorized variation and irregular award of contracts respectively.

In addition to the flaws enumerated above, the audit team observed that there were two (2) unendorsed versions of the revised BOQ to the project. While one has ₦2,982,005,040.00 (Two billion, nine hundred and eighty two million, five thousand, forty naira) as the total project cost, the other has ₦3,121,823,040.00 (Three million, one hundred and twenty-one million, eight hundred and twenty-three thousand, forty naira) as its total project cost and it was discovered that the authorities at NJC are executing the project with the latter. It is instructive to note here that both total project costs are at variance with the contract sum stated in the letter of award. It was equally observed that in the summary of the bills, the sum of ₦344,100,000.00 (Three hundred and forty-four million, one hundred thousand naira) was expended as ~~preliminaries~~ without expenditure breakdown as required by the regulations. For a recap, the extant regulations provide that provisional sums and lump sums that constitute ~~preliminaries~~ in the BOQ are made on items that could not be determined with certainty in terms of quantity, type or price as at the time of estimating total cost of a project. Any expenditure to be made from the ~~provisional~~ sums is usually approved by both the site consultant and the accounting officer of the executing agency. They are therefore accounted for and not viewed as entertainment grants and allowances. At NJC, the audit team's request for a breakdown and detailed expenditures on all provisional sums, lump sums and preliminaries embedded in BOQ of contract awarded was not met.

Finally, a physical audit inspection of the project revealed outstanding works amounting to the sum of ₦888,915,150.00 (Eight hundred and eighty-eight million, nine hundred and fifteen thousand, one hundred and fifty naira) as at the time of audit.

The Executive Secretary has been requested to:

- (i) Take procedural disciplinary measures (in line with extant regulations) against officers responsible for the award and execution of this contract without recourse to due process certificate of ~~No~~ Objection from the Bureau of Public Procurement (BPP) for both the initial award and subsequent variation as stipulated in the regulations, tendering the evidence for my confirmation.
 - (ii) Stop forthwith the execution of the project with the second BOQ of ~~₦~~3,121,823,040.00 (Three million, one hundred and twenty one million, eight hundred and twenty-three thousand, forty naira) that has no certified letter of award backing it up.
 - (iii) Recover and refund to treasury, the over-payment of ~~₦~~42,885,558.53 (Forty-two million, eight hundred and eighty-five thousand, five hundred and fifty-eight naira, fifty-three kobo) from the certified letter of award of contract, tendering the recovery particulars to my office for verification and confirmation.
 - (iv) Show proof and expenditure breakdown by presenting invoices, receipts and bills used for the lump sums that made up 'preliminaries' totaling ~~₦~~344,100,000.00 (Three hundred and forty-four million, one hundred thousand naira) in order to confer legitimacy on the expenditure or recover and refund same to Treasury, tendering the recovery particulars to my office for verification and confirmation as this could not be adjudged as true and fair charges to public funds.
- (b) Also at NJC, the audit team observed that there was purchase of additional land for the construction of retirement residence of Chief Justice of Nigeria

From the memo written by the Secretary, NJC to His Lordship, the Hon Chief Justice of Nigeria and Chairman of NJC, the Secretary stated that the 2,410.36m² parcel of land located at Plot 3861, Asokoro . Abuja recently purchased for Your Lordship's retirement home will not contain the entire prototype structures built for some of the retired former Chief Justices of Nigeria. He went further to say that the sizes of the land on which the retirement homes were built for some of the retired Chief Justices are as follows:

- Hon. Justice S.M.A Belgore . Plot No. 2510 totaling 5,154m²
- Hon. Justice I. L. Kutigi . Plot No. 1280 totaling 5,400m²

Based on the above and as stated in the memo, the sum of ~~₦~~254,210,775.00 (Two hundred and fifty-four million, two hundred and ten thousand, seven hundred and seventy-five naira) was paid on the 5th April, 2013 vide PV No. NJC/CAP/16/2013 to Alhaji Hakeem Baba Ahmed (the owner of the property) through FAME construction Limited for the purchase of additional piece of land for the construction of retirement residence of the CJN. The piece of land located at Plot 3860, Asokoro A04 measures 2498.07m² as stated in the property status.

However, the audit team observed that this transaction fell short of expectations and regulations in the following ways:

- (i) There was extra budgetary expenditure as this was not provided for in the 2013 appropriation for NJC procurement plans thereby constituting a direct breach 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 a vote shall be disallowed*.
- (ii) The approval for the purchase of the piece of land was beyond the threshold of the CJN as enshrined in the extant circular Ref. No. SGF/OP/I/S.3/VIII/57 of 11/3/2009 on approved revised threshold for chief executives of government organizations.
- (iii) There was no evidence of authorization/approval of the transaction by the Federal Judicial Tenders Board (FJTB) and a consequent letter of ~~No~~ Objection from the BPP hence it is above the ₦100,000,000.00 (One hundred million naira) benchmark.
- (iv) There was recourse to emergency and single source procurement without justification contrary to the provisions of the Procurement Act S.42 (2009) as amended.
- (v) There was no evidence of valuation (professional certificate of valuation) of the land by a professional valuer to ascertain that optimum value was obtained from the purchase of the land in line with *Section 57, sub section 2 of the 2009 of the Procurement Act which states that "The conduct of all persons involved with public procurement, whether as official of the Bureau, a procuring entity, supplier, contractor or service provider shall at all times be governed by principles of honesty, accountability, transparency, fairness and equity.*
- (vi) There was breach of Financial Regulation 415 on the exercise of due economy by spending officers. The initial plot of land (size unknown) and the additional plot were not contiguous to justify the quest for appropriate size even when there was no proof of stipulated sizes of plots.
- (vii) It was morally and legally wrong for the CJN to single handedly approve the purchase of the piece of land as she cannot be a judge in her own case especially as it was in contravention of existing regulations.

The Executive Secretary has been requested to:

- (i) Take procedural disciplinary measures (in line with extant regulations) against officers behind the extra-budgetary expenditure of ₦254,210,775.00 (Two hundred and fifty-four million, two hundred and ten thousand, seven hundred and seventy-five naira) for the purchase of the piece of land thereby contravening Financial Regulation 417 which states that *expenditure shall strictly be classified in accordance with the estimates, and*

votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed', tendering the evidence for my confirmation.

- (ii) Recover and refund to treasury the sum of ₦254,210,775.00 (Two hundred and fifty-four million, two hundred and ten thousand, seven hundred and seventy-five naira), being extra-budgetary expenditure contrary to Financial Regulation 417, particularly Financial Regulation 415 which expects spending officers to show due economy in all transactions, the expenditure was done because of availability of funds and in addition, it was morally and legally wrong for the CJN to be a judge in her own case by single handedly approving the expenditure. The recovery particulars should be forwarded to my office for verification and confirmation as this could not be adjudged as true and fair charges to the public till.

(c) Still at the National Judicial Council, the audit team observed that contract for the establishment of National Judicial Data Centre was awarded to a company in the sum of ₦364,686,494.03 (Three hundred and sixty-four million, six hundred and eighty-six thousand, four hundred and ninety-four naira, three kobo) vide a letter of award referenced NJC/Proc./CAP/001/014 and dated 14/03/14. It was further stated in the award letter that the contract sum was inclusive of withholding tax (WHT), which means that the contractor did not pay the statutory 5% WHT as a result of the Council factoring 5% of the contract sum into the project cost.

The payment profile of the contract indicated that two (2) weeks after the award of contract of this magnitude, full payment was effected vide two (2) payment vouchers NJC/CAP/JITPCO/6/2014 of 25/3/14 for ₦346,452,169.32 (Three hundred and forty-six million, four hundred and fifty-two thousand, one hundred and sixty-nine naira, thirty-two kobo) as first payment instead of the statutory 15% mobilization fee and NJC/CAP/46/14 of 7/4/2014 for ₦18,234,324.71 (Eighteen million, two hundred and thirty-four thousand, three hundred and twenty four naira, seventy one kobo) as retention fees less than a month after the award and contrary to the statutory 6 months allowed before payment in order to ascertain the possible defect liability of a project.

Further audit scrutiny of the documents presented showed that contrary to the claims of the Director (PRS) in a memo to the Secretary dated 21st March, 2014 that there was appropriation for the project in 2013, the award of the contract was without recourse to the appropriation and in the same memo, it was established that the CJN and Chairman of the NJC gave approval and award of the contract beyond her threshold instead of recourse to the Federal Judicial Tenders Board (FJTB).

The summary of the shortfalls in this transaction are:

- (i) There was extra budgetary expenditure as this was not provided for in the 2013 appropriation for NJC procurement plans thereby constituting a direct breach 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 a vote shall be disallowed'.

- (ii) The mandatory certificate of ~~No~~ Objection for a contract of this magnitude was not secured.
- (iii) There was recourse to emergency and single source procurement without justification contrary to the provisions of the Procurement Act S.42 (2009) as amended and the counsel of the Centre for Legal and Court Technology (CLCT) in a memo.
- (iv) There was no evidence of advertisement and invitation to others as testified on paragraph 4 of the memo contrary to extant regulations.
- (v) There was no recourse to the FJTB in the award of the contract that is above the threshold of the Chief Executive (CJN).
- (vi) Instead of the statutory 15% mobilization fee, full payment less 5% retention fess was effected.
- (vii) Full payment was effected two (2) weeks after the award, obviously before job execution and in a bid to avoid the money being mopped up at the end of the financial year.
- (viii) Retention fees were paid one (1) month after instead of the stipulated six (6) months.
- (ix) The endorsed priced BOQ was not presented for audit to determine the scope of work and performance.

The Executive Secretary has been requested to:

- (i) Take procedural disciplinary measures (in line with extant regulations) against officers behind the extra-budgetary expenditure of ~~₦~~364,686,494.03 (Three hundred and sixty-four million, six hundred and eighty-six thousand, four hundred and ninety four naira, three kobo) for the establishment of National Judicial Data Centre thereby contravening Financial Regulation 417 which states that *expenditure shall strictly be classified in accordance with the estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed'* and particularly FR 415 which expects spending officers to show due economy in all transactions, the expenditure was done because of availability of funds. Tender the evidence of disciplinary actions for my confirmation.
- (ii) Recover and refund to treasury the sum of ~~₦~~364,686,494.03 (three hundred and sixty four million, six hundred and eighty six thousand, four hundred and ninety four naira, three kobo), being extra-budgetary expenditure contrary to Financial Regulation 417, particularly Financial Regulation 415 which expects spending officers to show due economy in all transactions, the

expenditure was done because of availability of funds. The recovery particulars should be forwarded to my office for verification and confirmation as this could not be adjudged as true and fair charges to the public till.

All the issues raised above were communicated to the Executive Secretary through my Audit Inspection Report Reference No. OAuGF/P&PAD/NJC/06 dated 17th March, 2015. However, his response is still being awaited as at the time of compiling this report in November, 2015.

SECTION 11

PERIODIC CHECKS OF STATUTORY BODIES

PERIODIC CHECKS OF STATUTORY BODIES

NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE, NNEWI

11.01 During the audit examination of account and records of National Engineering Design Development Institute, Nnewi, the following observations were made:

(a) The Institute granted cash advances above the maximum threshold of ~~N~~200,000.00 allowed by Accountant-General of the Federation for the procurement of goods and services, vide Finance Circular Ref. No.: TRY/A2&B2/2009 OAGF/CAD/026/V dated 24th March, 2009. This infringement occurred during the period under review as follows: ~~N~~7,051,571.00 in 2008, ~~N~~6,688,850.00 in 2009, ~~N~~8,794,270.00 in 2010 and ~~N~~4,675,640.00 in 2011, all totalling ~~N~~27,210,331.00.

The Director-General has been requested to explain these irregularities and to pay to appropriate tax authorities a total sum of ~~N~~2,721,033.10, being the combined VAT and WHT revenue that would have accrued to Government if the items were contracted out in the manner instructed by the Government or recover from the staff that failed to deduct the taxes.

(b) Withholding Tax (WHT) and Value Added Tax (VAT) amounting to ₦435,200.00 (Four hundred and thirty-five thousand naira) were not deducted from the contract payments made to some contractors by the Institute. Non-deduction of these taxes meant loss of revenue to the Federal Government and overpayment to the contractors to the tune of the implicit taxes not deducted.

The Director-General has been asked to recover the amount of the statutory taxes from the contractors concerned and remit to the appropriate tax authorities or recover from the staff that failed to deduct the taxes.

These issues have been communicated to the Acting Director through my Audit Inspection Ref. No. DCS/RINST.65/CORP/3 dated 28th February, 2013. His response is still being expected as at July, 2015.

FEDERAL UNIVERSITY, OYE- EKITI, EKITI STATE

11.02 At the Federal University, Oye-Ekiti, Ekiti State, the following observations were made:

(a) The sum of ~~₦~~276,052,000.00 (Two hundred and seventy-six million, fifty-two thousand naira) was paid to members of staff from the Personnel Vote as 1st 28 days instead of paying it from Overhead Account. This is a contravention of the Financial Regulation which stipulates that ~~on~~ no account should Overhead expenses be financed from Personnel Account+. This could also be seen as another way of depleting the balance of the Personnel Cost vote at the end of the financial year which should have been remitted to Consolidated Revenue Fund.

The Vice- Chancellor has been requested:

- (i) To justify the payment of 1st 28 days from Personnel Vote.
- (ii) Recover the sum of ~~₦~~276,052,000.00 from the beneficiaries and remit to CRF immediately, as part of unspent Personnel Vote in 2013 and evidence of its remittance should be forwarded to me for verification.

(b) The sum of ~~₦~~34,412,052.80 (Thirty-four million, four hundred and twelve thousand, fifty-two naira, eight kobo) was transferred from the Personnel Vote in February 2013 into an IGR Account and was neither returned to Personnel Vote nor was accounted for at the close of the financial year 2013 and there was no approval for the transfer of the fund from the Personnel Vote. It means that Personnel Cost is over-budgeted for. There could be foul play along the line.

The Vice-Chancellor has been requested to pay back to treasury, the sum of ~~₦~~34,412,052.80 (Thirty-four million, four hundred and twelve thousand, fifty-two naira, eight kobo) illegally transferred to Internal Generated Revenue Account and forward to me all payment particulars for verification.

(c) An irregular acting allowance amounting to ₦11,845,298.91 (Eleven million, eight hundred and forty-five thousand, two hundred and ninety-eight naira, ninety-one kobo) was paid to 2 (Two) Principal Officers and 1(One) Deputy-Director of the University, while Responsibility Allowance was paid to all the Officers in the various acting capacities, hence acting allowance was not supposed to be paid again. This amounts to double payment to these officers which is illegal. The sum of ₦11,845,298.91 (Eleven million, eight hundred and forty-five thousand, two hundred and ninety-eight naira, ninety-one kobo) should be recovered from the officers involved, paid to chest and all recovery particulars forwarded to me for verification.

The Vice Chancellor has also been requested to explain why these two payments at the same time.

(d) The sum of ₦15,247,000.00 (Fifteen million, two hundred and forty-seven thousand naira) was borrowed from the Personnel Cost to fund the University's block industry (FUOYE Venture Ltd) in year 2013. This loan was never paid back and could not be accounted for.

A visit to the block industry revealed that the blocks produced were of sub-standard and as such could not be sold to the University's contractors who were the primary targeted market. However, it was said that the Management has decided to sell the sub-standard blocks to interested members of staff. There were no proper records kept as regards the block industry. On enquiry, we further discovered that the Director who was in charge of the block industry has absconded.

The Vice-Chancellor has been requested to make available the approval to borrow the sum of ₦15,247,000.00 (Fifteen million, two hundred and forty-seven thousand naira) from the Personnel Cost vote. Recover the said loan and remit to government coffers and forward evidence of recovery to me for verification.

(e) The sum of ₦33,082,978.00 (Thirty-three million, eighty-two thousand, nine hundred and seventy-eight naira) was released to the University for the payment of arrears of Earned Allowances. However, records made available to the auditors revealed that there was an unutilized sum of ₦9,426,048.35 (Nine million, four hundred and twenty-six thousand, forty-eight naira, thirty-five kobo) which should have been remitted back as unspent balance.

The Vice-Chancellor is requested to:

- (i) Account for the unspent balance of ₦9,426,048.35 of the earned allowances arrears.
 - (ii) Remit the unspent figure to chest without further delay and evidence of remittance should be made available to my Office for audit verification.
- (f) The sum of ₦50,458,960.85 (Fifty million, four hundred and fifty-eight thousand, nine hundred and sixty naira, eighty-five kobo) cash advances granted to members of staff of the Institution for various purchases and services were yet

to be retired at the time of audit. This is a breach of Treasury Circular TRYA2 and B2/2009 OAGF/CAD/026/V dated 24th March 2009 which stated that procurement above ₦200,000.00 should be contracted out. Also, this amount to lost of revenue to government totaling ₦5,045,896.00 (Five million, forty-five thousand, eight hundred and ninety-six naira) as VAT and WHT.

The Vice-Chancellor is requested to recover the above cash advances and furnish me with recovery particulars for verification.

(g) In the course of examination of the Personnel Cost vouchers of the Institution, it was observed that a 7% interest was charged on salary advance granted to members of staff against the stipulated rule in the Financial Regulation. Since salary advance is granted to members of staff to meet some urgent financial obligations, charging interest on it defeats the purpose for which it was authorized.

The Vice-Chancellor has been requested to:

- (i) Discontinue charging of interest on salary advance immediately.
- (ii) Refund to members of staff the sum of ₦3,088,750.00 (Three million, eighty-eight thousand, seven hundred and fifty naira) previously charged as unauthorized interest.

All the issues raised have been communicated to the Vice-Chancellor through my audit Inspection Report of 19th January, 2015 Ref. No. DCS/UNIV.45/CORR/1/6. His response is still being awaited as at July, 2015 when this report is being compiled.

NATIONAL BOARD FOR TECHNICAL EDUCATION, KADUNA

11.03 During the audit examination of accounts and records of National Board for Technical Education, Kaduna, it was observed that:

(a) Seven paid vouchers for sums totaling ₦3,914,516.76 (Three million, nine hundred and fourteen thousand, five hundred and sixteen naira, seventy-six kobo) were in respect of "Refund of Rent for the Second Quarter". These vouchers, under the cover of E-Payment schedule no FBN/02/2011, were assigned the same serial number, 735. Scrutiny of the vouchers however revealed that, the copy of the E-Payment schedule attached was not signed by an authorized signatory to the bank account and despite repeated requests for a signed copy of the schedule; it was not produced for inspection. This observation created doubts as to the authenticity of the copy made available for audit examination.

The Director-General has been requested to produce a signed copy of the E-payment Schedule otherwise refund the sum of ₦3,914,516.76 (Three million,

nine hundred and fourteen thousand, five hundred and sixteen naira, seventy-six kobo) to chest and forward all recovery particulars to me for verification.

All the issues raised have been communicated to the Executive Secretary through my Audit Inspection Report Ref. No. DCS/POLY.19/CORP/III/9 of 26th March, 2013. His response is still being expected as at July 2015 when this report is written.

UNIVERSITY OF NIGERIA, NSUKKA

11.04 At the University of Nigeria, Nsukka, Enugu State, the following observations were made:

(a) Examination of some documents and vouchers revealed serious irregularities in the disbursement of public funds. It was shocking to note that in a number of memos written by the University's Bursar to the Vice Chancellor, the pattern was the same thus, "Kindly approve the release of the sum of ₦ security expenses of ₦ in line with the Vice Chancellor's directive".

It is also intriguing to discover that on 13th December, 2012, 4 (Four) different memos were written by the Bursar to the Vice Chancellor to ferry the sum of ₦6,553,500.00 (Six million, five hundred and fifty-three thousand, five hundred naira) as Security Expenses which were paid on 28th January, 2013, vide payment voucher No. FBN/OP/12/455. It was very startling to also observe that the only payees to all the payment vouchers are either Paymaster/Cashier. Neither the Chief Security Officer (CSO) nor the Chief Protocol Officer (CPO) was involved in this absurdity which runs to the tune of ₦115,033,145.00 (One hundred and fifteen million, thirty-three thousand, one hundred and forty-five naira). Also, the sum of \$36,800.00 (Thirty-six thousand, eight hundred dollars for security, without any evidence of security threat in the University.

The Vice-Chancellor has been requested to show evidence of security threat in the University, otherwise refund the total sum of ₦115,033,145.00 (One hundred and fifteen million, thirty-three thousand, one hundred and forty-five naira) and \$36,800.00 (Thirty-six thousand, eight hundred dollars) to chest and forward to me all particulars of payment for verification.

(b) The Personnel Account of the University with First Bank Plc was debited with upfront charges such as Handling Fees and Processing Charges to the tune of ₦10,719,893.70 (Ten million, seven hundred and nineteen thousand, eight hundred and ninety-three naira, seventy kobo). The University Management's explanation on this was not convincing because efforts made so far to recover these illegal charges have not yielded the desired results as at the time of the audit visit. These illegal deductions reduced the amount that should have been returned to Chest in Personnel Account at year end to the tune of ₦10,719,893.70 (Ten million, seven hundred and nineteen thousand, eight hundred and ninety-three naira, seventy kobo).

The Vice-Chancellor has been requested to recover the sum of ₦10,719,893.70 that was illegally charged by the bank(s) concerned and forward evidence of payment to treasury for audit verification.

(c) The University's Management failed to submit the 2009 to 2013 Audited Financial Statements and Domestic Reports to the Office of the Auditor-General for the Federation. This is a gross violation of provisions of the Financial Regulation 3210(v), which states that, "The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General and the Accountant-General not later than year end 31st May of the following year of Account". Also Section 85(3)(b) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) empowered the Auditor-General to comment on the Annual Accounts as well as the Domestic Report of Government Agencies and Parastatals.

The various stakeholders of the University including my Office have been denied access to financial reports of the Institution for these periods that Management failed to prepare and submit its Audited Financial Statements.

The Vice-Chancellor has been requested to provide detailed explanation for failure to submit 2009 to 2013 Audited Financial Statements as stipulated by the relevant sections of Constitution and the Financial Regulation as stated above.

Moreover, he should forward to my Office, 7 (Seven) copies each of the Audited Financial Statements from 2009 to 2013, together with the Domestic/Management Reports.

(e) During the examination of records of accounts of the University, it was observed that the University failed to deduct Value Added Tax (VAT) and Withholding tax (WHT) to the tunes of ₦2,765,878.84 (Two million, seven hundred and sixty-five thousand, eight hundred and seventy-eight naira, eighty-four kobo) and ₦2,765,878.84 (Two million, seven hundred and sixty-five thousand, eight hundred and seventy-eight naira, eighty-four kobo) respectively, thus denying the Federal Government of revenue to the tune of ₦5,531,757.68 (Five million, five hundred and thirty-one thousand, seven hundred and fifty-seven naira, sixty-eight kobo) from these sources.

The Vice-Chancellor has been requested to remit to the relevant tax Agency the sum of ₦5,531,757.68 (Five million, five hundred and thirty-one thousand, seven hundred and fifty-seven naira, sixty-eight kobo) and forward evidence of such remittance for audit verification.

(f) The sum of ₦1,080,000.00 (One million, eighty thousand naira) was paid to some staff who are members of the Procurement Planning Committee as Sitting Allowances during the year under review. Since these members of staff are not Council Members who are entitled to collect Sitting Allowances for every meeting attended by them, these payments are not proper charges against public funds and should be recovered. Payment of Sitting Allowance to members of staff of the University who are on salary would amount to double payment.

The Vice-Chancellor has been requested to recover the above stated sum from the affected staff.

All the issues raised have been communicated to the Vice Chancellor through my Audit Inspection Report Ref. No. DCS/UNIV.II/CORP/ABJ/T/15 of 5th March, 2015. His response is still being expected as at July, 2015 when this report was written.

FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN

11.05 At the Federal University of Petroleum Resources, Effurun, the underlisted observations were made:

(a) The University did not submit, for my review and comments, its Audited Financial Accounts and the Domestic Reports thereon, since year 2007, as requires by Section 85 (3) (b) of the 1999 Constitution of the Federal Republic of Nigeria (as amended).

The Vice-Chancellor has been requested to submit 7 (Seven) copies each of the Audited Financial Accounts and Domestic Reports thereon for years since its inception for my review and comments; and also to provide satisfactory explanation on why the Audited Accounts were not submitted to me.

(b) Funds released to the University under Personnel and Overhead costs accounts were misapplied to the tune of ~~₦~~97,218,086.00 (Ninety-seven million, two hundred and eighteen thousand, eighty-six naira) in violation of the Approved Estimates and provision of Financial Regulation 417 which stipulates that ~~expenditure~~ 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.

The Vice Chancellor has been informed that expenditure totalling ~~₦~~97,218,086.00, incorrectly charged to the various votes, are disallowed and the amount should be paid back to Chest and particulars of payment forwarded to my Office for verification.

(c) A sum of ~~₦~~22,094,519.70 (Twenty-two million, ninety-four thousand, five hundred and nineteen naira, seventy kobo) was spent from the University's funds on unauthorized allowances such as Niger Delta Factor Allowance and Principal Officers' Hospitality, Domestic Guards and Other Allowances. While a total amount of ~~₦~~14,038,017.00 (Fourteen million, thirty-eight thousand, seventeen naira) was spent on Niger Delta Factor Allowance, a total amount of ~~₦~~8,056,502.70 (Eight million, fifty-six thousand, five hundred and two naira, seventy kobo) was spent on Principal Officers' Hospitality, Domestic Guards and Other Allowances without evidence that they were approved by National Salaries, Incomes and Wages Commission, the appropriate Body responsible for fixing and approving allowances in the public sector.

The Vice-Chancellor has been requested to produce authorities backing the payment of these allowances from National Salaries, Incomes and Wages Commission. Otherwise, he should recover a total sum of ₦22,094,519.70 (Twenty-two million, ninety-four thousand, five hundred and nineteen naira, seventy kobo) from the beneficiaries and forward evidence of recovery to my Office for confirmation.

(d) Examination of payment vouchers and advances ledger revealed that several overdue cash advances totalling ₦69,876,466.00 (Sixty-nine million, eight hundred and seventy-six thousand, four hundred and sixty-six naira) which were part of advances granted to staff of the University, remained unretired as at the time of audit exercise in August 2013. The magnitude indicates lack of control over granting and recovering of these advances.

Furthermore, it was also observed that multiple advances totalling ₦24,740,090.00 (Twenty-four million, seven hundred and forty thousand, ninety naira) were granted to some staff who had not retired the previous one(s) granted them. This has deprived the Federal Government of revenue of ₦6,987,646.06 (Six million, nine hundred and eighty-seven thousand, six hundred and forty-six naira, six kobo).

The Vice Chancellor has been requested to:

(i) Produce evidence of retirement of advances totalling ₦69,876,466.00. Otherwise, he should recover the total amount from all the people concerned, surcharge them in line with the provisions of Financial Regulations 3124 (2009) and forward proof of recoveries and surcharge to my Office for confirmation.

(ii) Desist from granting new advance to any defaulting staff that has not retired previous amount granted him/her.

(e) A sum of ₦67,828,567.00 (Sixty-seven million, eight hundred and twenty-eight thousand, five hundred and sixty-seven naira) in respect of cash advances granted by the University to staff for various purposes, were in excess of maximum amount of ₦200,000.00 allowed by Federal Treasury circular reference number TRY/A2&B2/2009 OAGF/CAD/026/V of 24th March, 2009. This act is a complete abuse of use of cash advance; and implication being that staff to whom such monies were granted can easily make away with them especially when the amounts involved were huge, as evidence in the case of the former Bursar, who was granted a sum of ₦7,500,000.00 (Seven million, five hundred thousand naira) on the 23rd March, 2012, few days to her exit from the University without any proof that the amount was used for the purposes it was released to her. There is a loss of revenue of ₦6,782,856.70 from VAT and WHT.

The Vice-Chancellor has been requested to recover the above amount and pay to the Federal Inland Revenue Service.

(f) The need to ensure prudence and control in the engagement of Private Legal Practitioners for Government matters necessitated the issuance of a

circular, reference number SGF/PS/CIR/625/I/1 of 16th July, 2003, by the Solicitor-General of the Federation on the consent of the Honourable Attorney-General of the Federation (HAGF) prior to engagement/payment of External Solicitors. However, between 13th January, 2011 and 23rd March, 2012, four payment vouchers totalling ₦16,469,047.64 (Sixteen million, four hundred and sixty-nine thousand, forty-seven naira, sixty-four kobo) were raised in favour of 1 (one) solicitor engaged for various court cases involving the University without compliance with the circular. Furthermore, there is no evidence that contract agreement was executed with the contractor; and Withholding Tax (WHT) and Value Added Tax (VAT) amount to ₦1,646,904.76 (One million, six hundred and forty-six thousand, nine hundred and four naira, seventy-six kobo) were under-deducted to the tune of ₦369,047.64 (Three hundred and sixty-nine thousand, forty-seven naira, sixty-four kobo).

The Vice-Chancellor has been requested to give explanation on the anomalies, recover a sum of ₦369,047.64 (Three hundred and sixty-nine thousand, forty-seven naira, sixty-four kobo) from the Law firm, remit same to the appropriate tax authority and forward proof of remittance to me for verification.

(g) An amount of ₦3,450,647.00 (Three million, four hundred fifty thousand, six hundred and forty-seven naira) was paid, vide Overhead payment voucher number 0119 of 7th September, 2011, to the former Pro-Chancellor and Chairman of Council for overseas medical treatment, contrary to the provision of Public Service Rules 070206 which stipulates that approval for journeys outside Nigeria for medical treatment, at the level of a Council Chairman, will only be granted by Mr. President and every application in respect of this must be supported by a Consultant's report from an authorized Healthcare Provider. However, no document was produced to confirm that the provision of the extant rules was followed before the amount was made to him.

The Vice-Chancellor has been requested to recover the sum of ₦3,450,647.00 (Three million, four hundred and fifty thousand, six hundred and forty-seven naira) from the beneficiaries since there were no approval from the relevant authorities, pay to treasury and forward all particulars to me for further verification.

(h) An amount of ₦4,021,689.60 (Four million, twenty-one thousand, six hundred and eighty-nine naira, sixty kobo) was made to the University's former Registrar, vide payment voucher number 081 of 15th March, 2012, as monetization of her deferred 180 days leave in spite of the fact that she was still in service of government and contrary to the provision of Public Service Rules 100213 which provides that authorized deferred leave may be commuted to cash only where an officer has been made to retire prematurely and cannot spend all his/her deferred leave before his/her retirement.

The Vice-Chancellor has been requested to recover amount of ₦4,021,689.60 (Four million, twenty-one thousand, six hundred and eighty-nine naira, sixty kobo) from the former Registrar and forward proof of recovery to my Office for verification.

(i) Examination of schedule of fleet of motor vehicles belonging to the University and physical inspection of same revealed that 3 (three) under listed vehicles belonging to the University which were attached to the former Pro-Chancellor and Chairman of Council, former Vice Chancellor and former Registrar were still in their possession as at the time of audit exercise in August 2013, despite the expiration of their tenure in the University.

S/N	VEHICLE NO.	TYPE OF VEHICLE	ENGINE NO.	CHASSIS NO.	REMARK
1.	FG 531 E 45	Toyota Camry	Not stated	Not Stated	Pro-Chancellor went with it since October 2011
2.	FG 505 E 45	Toyota Land Cruiser	Not stated	Not Stated	VC went with it since March 2012
3.	FG 548 E 45	Toyota Camry	Not stated	Not Stated	Registrar went with it since March 2012

The Vice-Chancellor has been requested to retrieve the vehicles from the people concerned, return them to the University and forward evidence of recovery to my Office for confirmation.

(j) Twenty-five (25) payment vouchers, amounting to ₦27,561,636.00 (Twenty-seven million, five hundred and sixty-one thousand, six hundred and thirty-six naira) were not supported with adequate documents like LPO, Store Receipt Voucher (SRV), Certificate of job completion, etc., as required by the provision of Financial Regulation 603. As a result, I can not justify that the funds were expended in the public interest.

The Vice-Chancellor has been requested to make available to my Office, for authentication, all relevant documents relating to the payments. His response is being awaited.

All the issues raised have been communicated to the Vice Chancellor through my Audit Inspection Report Ref. No. DCS/UNIV.37/CORP/1/5 dated 15th September, 2014. His response is still being awaited.

QUANTITY SURVEYORS REGISTRATION BOARD OF NIGERIA, ABUJA

11.06 At the Quantity Surveyors Registration Board of Nigeria, Abuja, the following observations were made:

(a) The Board failed to submit her Audited Accounts and corresponding Management Reports to the Auditor-General for the Federation, since her inception, for his review and comment, as provided in Section 85(3)(b) of the Constitution of Federal Republic of Nigeria, 1999 (as amended).

The Director-General has been requested to forward 7 (Seven) copies each of the Audited Financial Statements and Domestic Reports thereon for years since its inception to my Office for my review and comments, in

accordance with the aforementioned constitutional provision; and also to provide satisfactory explanation on why the audited accounts were not submitted to me.

(b) Examination of Bank Statements revealed that 2 (Two) of the Boards bankers charged Commission on Turnover (COT) amounting to ~~N~~689,482.17 (Six hundred and eighty-nine thousand, four hundred and eighty-two naira, seventeen kobo) on the Boards transactions with them. This practice is a contravention of Circular Ref No. TRY/A3&B3/2001 OAGF/PRS/005/III/85 dated 26th June, 2001, issued by Office of the Accountant-General of the Federation and Financial Regulation 734 (~~is & o~~) which prohibit commercial banks from charging Commission on Turnover (COT) on the accounts of Government organizations and agencies.

The Director-General has been requested to recover charges totalling ~~N~~689,482.17 (Six hundred and eighty-nine thousand, four hundred and eighty-two naira, seventeen kobo) from the banks concerned and to obtain written undertakings from them to the effect that no further deduction would be made from the accounts. Otherwise, he should withdraw the Boards funds from the banks, place them with another that will not charge COT and immediately inform my Office of action taken.

(c) Examination of payment vouchers and cash books revealed that 49 (Forty-nine) payment vouchers, amounting to ~~N~~4,613,958.05 (Four million, six hundred and thirteen thousand, nine hundred and fifty-eight naira, five kobo), were not presented for audit verification in line with Section 110 of the Federal Regulation. Hence it was impossible to determine if expenditure incurred on the payment vouchers constitute legitimate charges against public funds.

The Director-General has been requested to produce all the 49 (Forty-nine) payment vouchers for audit immediately or to pay back to chest, the total amount involved and forward evidence of payment to my Office for confirmation.

(d) Value Added Tax (VAT) and Withholding Tax (WHT), amounting to ~~N~~3,727,415.90 (Three million, seven hundred and twenty-seven thousand, four hundred and fifteen naira, ninety kobo), were not deducted from various contract sums before payments were made to the contractors. This practice is a contravention of the provisions of Financial Regulation 234 and 235 which require that Value Added Tax and Withholding Tax be deducted from contract sums before payments are made to the beneficiaries and remittance of same to Federal Inland Revenue Service.

The Director-General has been requested to recover a sum of ~~N~~3,727,415.90 (Three million, seven hundred and twenty-seven thousand, four hundred and fifteen naira, ninety kobo) from the contractors concerned, remit same to Federal Inland Revenue Service and forward proof of recovery and remittance to my Office for verification.

All the issues raised have been communicated to the Director-General/CEO through my Audit Inspection Report Ref. No.

DCS/MISC.76/CORP.1/25 of 18th February, 2015. His response is still being awaited as at July, 2015 when this report is written.

PETROLEUM EQUALISATION FUND

11.07 At the Petroleum Equalization Fund, the following observations were made:

(a) The Fund maintained 14 (Fourteen) bank accounts with commercial banks and Central Bank of Nigeria during the year under review. This contravenes the Federal Government Circular No. TRY/A3863/2001 OAGF/PRS/111/185 of 2001 which among other things recommends that number of banks required for Capital, Personnel and Overhead should not be more than 3 (Three). Banking policy of the Fund should promote prudent Management of Government Funds to reduce losses occasioned by cost of transaction or other charges.

The Executive-Secretary claimed that they received written consent of the Accountant-General, but this could not be substantiated because the evidence of the consent was not attached to their response to the Audit Query raised on this issue.

The Executive-Secretary has been requested to reduce the number of bank accounts being operated to a manageable number for efficiency and effectiveness in accordance with the provision of the afore-mentioned circular.

(b) Audit check revealed that the sum of ~~N~~948,464,642.27 (Nine hundred and forty-eight million, four hundred and sixty-four thousand, six hundred and forty-two naira, twenty-seven kobo) being the interest realized from Treasury Bills was not remitted to the Consolidated Revenue Fund. While all the proceeds from fixed deposits in the period under review were fully remitted. This is in violation of the Federal Treasury Circular TRY/A5 & B5/2009OAGF/CAD/026/V32 of 19th June, 2009, Guidelines on Investment of idle funds in Nigeria Treasury Bills (NTB) which, among other things, provided that ~~Realized~~ interest on all investments shall be accounted for and be immediately remitted to the Sub-Treasurer of the Federation. All interest received shall be paid into the Consolidated Revenue Fund Account maintained with the Central Bank of Nigeria+. This is also in violation of Financial Regulation 3207 which stipulates that all interest earned from Fund placement shall be paid into Consolidated Revenue Fund. This provision was applicable to all interest realized.

The Executive-Secretary has been requested to remit the sum of ~~N~~948,464,642.27 (Nine hundred and forty-eight million, four hundred and sixty-four thousand, six hundred and forty-two naira, twenty-seven kobo) to the Consolidated Revenue Fund in line with the provisions of the Financial

Regulation and relevant extant circulars. Evidence of remittance should be forwarded to me for confirmation.

(c) Audit examination of electronic payment vouchers number EPV 278919 dated 24/12/2013 totalling ₦165,000,000.00 (One hundred and sixty-five million naira) paid to First Line Properties Ltd as professional charges on the purchase of the Headquarters Building worth ₦3,630,000,000.00 (Three billion, six hundred and thirty million naira), revealed that 5% WHT was deducted from their claim instead of the approved rate of 10% resulting to overpayment of ₦8,250,000.00 (Eight million, two hundred and fifty thousand naira) to First Line Properties Ltd.

The Executive-Secretary has been asked to recover the sum of ₦8,250,000.00 being under-deduction of withholding tax from First Line Properties Ltd and pay to Federal Inland Revenue Service immediately.

(d) The sum of ₦2,360,190,943.28 (Two billion, three hundred sixty million, one hundred and ninety thousand, nine hundred and forty-three naira, twenty-eight kobo) was paid as upfront allowances to staff in the year 2013, without deducting the necessary tax. The payment of allowances upfront to staff without deducting the necessary taxes violated Section 3, Sub-section (b) of the Personal Income Tax Act 2011(as amended). The allowances paid upfront include; Cost of Living Adjustment allowance, Security allowance, Power inconveniencies allowance, Gift voucher, Home appliances and Generator fuelling allowances. By making provision for personal allowance of 20% and applying tax at the rate of 21%, it resulted to the total sum of ₦396,512,078.47 (Three hundred and ninety-six million, five hundred and twelve thousand, seventy-eight naira, forty-seven kobo) as un-deducted PAYE tax. Furthermore, the pay advice/payment mandate schedule numbers and names of the payee were never stated on the relevant columns of the payment vouchers presented for audit.

The Executive Secretary has been requested to recover the sum of ₦396,512,078.47 (Three hundred and ninety-six million, five hundred and twelve thousand, seventy-eight naira, forty-seven kobo) being personal income tax due, on payment of upfront allowances to staff in the year 2013 should be deducted from the staff concerned and remitted to the relevant tax authority immediately. Evidence of remittance should be forwarded to this Office for confirmation.

(e) Some petroleum marketers owed the Board different sums of money which amounted to ₦78,210,040,302.98 (Seventy-eight billion, two hundred and ten million, forty thousand, three hundred and two naira, ninety-eight kobo) as Bridging allowances they supposed to contribute to the Fund as at 31st December, 2013. Despite this indebtedness, the Board was still making payments to these marketers for their National Transportation and Bridging claims.

The Executive-Secretary has been requested to intensify effort in recovering the outstanding bridging contributions. Reasons for not using

the option of Claims/Contribution offset in respect of these marketers should be stated. Evidence of recovery of these contributions should be forwarded to me for confirmation.

(f) During the year under review, the Board auctioned Furniture and Fittings and Motor Vehicles and realized the sum of ~~₦~~48,375,000.00 (Forty-eight million, three hundred and seventy-five thousand naira).

Audit scrutiny of the records of the Board revealed that proceeds from the auctions were not remitted to the Consolidated Revenue Fund contrary to the Federal Treasury Circular TRY/A3 & B3/2009/OAGF/CAD/026/V of 24th March, 2009, which listed Revenue from Auction of Government properties as Independent Revenue. It also among other things, states that remittance of independent revenue into the Consolidated Revenue Fund shall operate in the same prescribed procedure for e-payment.

The Executive Secretary has been requested to provide documentary evidence of remittance of the sum of ~~₦~~48,375,000.00 (Forty-eight million, three hundred and seventy-five thousand naira) involved to the Consolidated Revenue Fund in line with the provisions of the above-mentioned Circular.

All the issues raised have been communicated to the Executive Secretary through my Audit Inspection Report Ref. No. DCS/MP.10/CORP/VOL.II/70 of 16th February, 2015. His response is still being awaited as at July, 2015 when this report was written.

MEDICAL REHABILITATION THERAPISTS (REGISTRATION)
BOARD OF NIGERIA, LAGOS

11.08 At the Medical Rehabilitation Therapist Board of Nigeria, Lagos, the following observations were made:

(a) The sum of ~~₦~~20,914,810.00 (Twenty million, nine hundred and fourteen thousand, eight hundred and ten naira) was realized as Internally Generated Revenue by the Board during the period under review and the expected 25% remittance due to the Consolidation Revenue Fund (CRF) as stipulated by extant circulars and Government Regulations, was ~~₦~~5,228,702.50 (Five million, two hundred and twenty-eight thousand, seven hundred and two naira, fifty kobo). However, only the sum of ~~₦~~1,673,749.66 (One million, six hundred and seventy-three thousand, seven hundred and forty-naira, sixty-six kobo) was remitted to the CRF during the period with an outstanding amount of ~~₦~~3,554,952.84 (Three million, five hundred and fifty-four thousand, nine hundred and fifty-two naira, eighty-four kobo) not remitted.

The Registrar of the Board has been requested to remit the sum of ~~₦~~3,554,952.84 (Three million, five hundred and fifty-four thousand, nine hundred and fifty-two naira, eighty-four kobo) to the Consolidated Revenue Fund and furnish me with relevant receipts.

(b) Commission on Transactions (COT) totaling ₦1,775,912.12 (One million, seven hundred and seventy-five thousand, nine hundred and twelve naira, twelve kobo) was charged by a commercial bank on the bank transactions of the Board during the period of 2011 - 2013, contrary to the provision of the Financial Regulation 734 (i).

The Registrar has been requested to recover the sum of ₦1,775,912.12 (One million, seven hundred and seventy-five thousand, nine hundred and twelve naira, twelve kobo) from the affected bank and furnish me with recovery particulars.

All the issues raised have been communicated to the Registrar through my Audit Inspection Ref. No. DCS/HOSP.25/CORP/1/2 dated 21st April, 2015. His response is still being awaited as at the time of writing this report in September, 2015.

NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE, ABUJA

11.09 At the Nigerian Building and Road Research Institute, Abuja, it was observed that a total amount of ₦1,761,740.00 (One million, seven hundred and sixty-one thousand, seven hundred and forty naira) comprising of ₦911,150.00 (Nine hundred and eleven thousand, one hundred and fifty naira) and ₦850,590.00 (Eight hundred and fifty thousand, five hundred and ninety naira) was realized by the Institute from the disposal of boarded Government vehicle/items and contractors tender fee in 2013. Available records revealed that only the sum of ₦235,849.35 (Two hundred and thirty-five thousand, eight hundred and forty-nine naira, thirty-five kobo) was remitted to Consolidation Revenue Fund, leaving an outstanding amount of ₦1,525,890.65 (One million, five hundred and twenty-five thousand, eight hundred and ninety naira, sixty-five kobo) unremitted.

The Director-General has been requested to produce documentary evidence to confirm that the sum of ₦1,525,890.65 (One million, five hundred and twenty-five thousand, eight hundred and ninety naira, sixty-five kobo) has been remitted to the consolidated revenue fund. His response is still being awaited.

BANK OF AGRICULTURE, KADUNA

11.10 At the Bank of Agriculture, Kaduna, the following observations were made:

(a) It was observed that officers on official tours outside their stations were paid Duty Tour Allowances (DTA) above the approved Public Service rates as outlined in Financial Regulation.

Records made available to the audit team revealed that the Asst. General Managers were paid ₦20,000.00 per night, Dept. Gen. Managers ₦25,000.00 per

night, Gen. Managers ~~₦~~30,000.00 per night, Executive Directors ~~₦~~40,000.00 per night and Managing Director ~~₦~~50,000.00 per night.

The Managing Director has been requested to substantiate the excess payment or otherwise recover the sum of ~~₦~~2,591,056.00 (Two million, five hundred and ninety-one thousand, fifty-six naira) being the excess payment in the year ending 2013 and furnish me with the relevant recovery particulars for verification.

(b) An amount of ~~₦~~3,500,000.00 (Three million, five hundred thousand naira) was paid as exit package to the out-going Chairman of the Shareholders Committee who served within the year 2013. It is important to note that Chairman of the Shareholders Committee is an ad-hoc arrangement facilitated by the Minister of Agriculture to hold the chair of the Board temporarily, pending the inauguration of a duly appointed Board by the President of the Federal Republic of Nigeria. The package is therefore designed for substantive Chairman of the Board and Non-executive Directors at the end of their full tenure. To this end, the interim Chairman did not satisfy the conditions upon which the package was designed and the payment could not be considered a proper charge against public funds.

The Managing-Director has been requested to recover the sum of ~~₦~~3,500,000.00 (Three million, five hundred thousand naira) from the beneficiary and pay back to Government coffers and recovery receipts produced for verification.

NATIONAL JUDICIAL INSTITUTE, ABUJA

11.11 At the National Judicial Institute, Abuja, the following observations were made:

(a) Contrary to the provision of Paragraph 120102 of Public Service Rules (2008), 7 (Seven) officers of the Institute attended Management Training Workshop in Dubai without the necessary approval of the Head of Service of the Federation. Also, evidence of participation, in form of certificates of attendance, payment receipts, course materials were not made available for scrutiny when requested for by the officers from my Office. The total amount spent on the training was ~~₦~~12,261,666.60 (Twelve million, two hundred and sixty-one thousand, six hundred and sixty-six naira, sixty kobo).

The Administrator of the Institute has been requested to forward to my Office, a copy of the approval granted by the Head of Service of the Federation, on the recommendation of the Permanent Secretary, Ministry of Justice or the Chief Justice of the Federation (if any) and, also, a copy of the relevant certificates of attendance to serve as evidence of actual participation in the training by the officers concerned. His response is still being awaited.

(b) The Institute failed to remit its unspent balances of ₦10,084,677.45 (Ten million, eight-four thousand, six hundred and seventy-seven naira, forty-five kobo) and ₦7,887,955.05 (Seven million, eight hundred and eighty-seven thousand, nine hundred and fifty-five naira, five kobo), on Personnel and Overhead costs accounts respectively, to the Consolidated Revenue Fund at the end of the year 2013. This is tantamount to contravention of Treasury Circular Number TRYA12&B12/2013/OAGF/CAD/026/V1/212 of 19th November, 2013 issued by the Accountant-General of the Federation.

The Administrator has been requested to remit the amount to Consolidated Revenue Fund, and make such available for verification and confirmation. His response is still being awaited.

(c) In outright violation of relevant provision of Public Procurement Act 2007, which set a limit of 15% as the maximum mobilization fee that can be paid to a contractor, the Institute paid a mobilization fee of 60%, totaling ₦21,697,200.00 (Twenty-one million, six hundred and ninety-seven thousand, two hundred naira) to a company on a contract for catering service. Moreover, the payment was not supported by bank guarantee or insurance bond which is a major condition for the payment of mobilization fee as provided for in extant regulations.

The Administrator has been asked to explain this breach of Public Procurement Law. Otherwise refund the sum of ₦21,697,20.00 (Twenty-one million, six hundred and ninety-seven thousand, two hundred naira) to treasury and forward all particulars to me for verification.

All these observations have been communicated to the Administrator through my Audit Inspection Report Ref. No. DCS/FINH/24/CORP/1/25 of 30th December, 2014. His response is still being awaited.

NATIONAL HOSPITAL, ABUJA.

11.12 At the National Hospital, Abuja the following observations were made:

(a) An analysis of the Capital Expenditure of the Hospital as shown below revealed that ₦552,331,470.00 (Five hundred and fifty-two million, three hundred and thirty-one thousand, four hundred and seventy naira) was spent over the amount appropriated by the National Assembly for that class of expenditure for the 2013 financial year.

Total Appropriation by the National Assembly for Capital for 2013 (A)	₦1,540,000,000.00
Additions to Fixed Assets in 2013 (B)	₦1,538,438,797.00
Additional construction work in Progress (C)	₦553,892,673.00
Total Capital Expenditure in 2013 (B + C)	₦2,092,331,470.00
Total Release by the Federal Govt. in 2013 for Capital expenditure (D)	₦1,043,063,070.00
Shortfall of Release over Appropriation (A - D)	₦496,936,930.00
Excess of actual expenditure over Appropriation (B + C - A)	₦552,331,470.00

UNAPPROPRIATED AND UNAPPROVED SPENDING**₦552, 331, 470. 00**

Financial Regulation 301 stipulated that "the Annual Estimates and Appropriation Act are instruments used to limit and arrange the disbursement of the funds of the Federal Government. No expenditure may be incurred except on the authority of a warrant issued by the Minister of Finance. No expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so in accordance with Financial Regulation 402. Any officer controlling a vote, or part thereof, who incurs expenditure without such authority, does so on his sole responsibility and will consequently be held peculiarly responsible for his actions". This provision notwithstanding, the Management of the Hospital spent money not appropriated for from its Internally Generated Revenue (IGR) without seeking necessary approval through supplementary appropriation. This does not only show abuse of Office and financial impropriety but also disrespect for the Appropriation Act as enacted by the National Assembly.

The Chief Medical Director should account for the sum of ₦552,331,470.00 (Five hundred and fifty-two million, three hundred and thirty-one thousand, four hundred and seventy naira) that it purportedly spent on capital projects over and above what was appropriated by the National Assembly.

(b) Contract for the Supply of Surgical instruments for Trauma Centre for ~~₦91,683,268.00~~ (Ninety-one million, six hundred and eighty-three thousand, two hundred and sixty-eight naira) was split into 2 (Two) separate contracts for ~~₦43,794,679.44~~ and ~~₦47,888,588.56~~ and awarded to the same contractor and paid for on the same day, 23rd December, 2013 vide payment voucher Nos. 1312-003240 and 1312 -003238 respectively.

Furthermore, the Hospital made 15% advance payments of ~~₦6,569,201.92~~ (Six million, five hundred and sixty-nine thousand, two hundred and one naira, ninety-two kobo) and ~~₦7,183,288.28~~ (Seven million, one hundred and eighty-three thousand, two hundred and eighty-eight naira, twenty-eight kobo) to the contractor on the split contract vide payment voucher Nos. 1312-003158 and 1312-003159 on 18th December, 2013. This split would not have been for any reason other than to bring the two separate amounts under the approval threshold of the Hospital Tender Committee instead of taking it to the Ministerial Tender Board under which threshold the contract falls. This action clearly violates the provisions of the Public Procurement Act 2007. Financial Regulation 2928 states that it is an offence for any public officer to deliberately split tenders so as to circumvent the provision of the Financial Regulation.

(c) The Hospital gave cash advances totaling ~~₦11,709,404.00~~ (Eleven million, seven hundred and nine thousand, four hundred and four naira) in excess of ~~₦200,000.00~~ to various members of staff of the Hospital in flagrant contravention of Federal Treasury Circular, TRY/A2 & B2/2009, OAGF/CAD/26/V dated 24th March, 2009. Procurement of goods and services which were supposed to be made by formal award of contracts were executed through cash advances contrary to the provision of Financial Regulation 2302(ii) which states that ~~no~~ no account shall special imprest or cash advance be used in place of local purchase

order or Job order for the procurement of stores locally.+The Hospital also by this act has denied government of its sources of revenue in the form of VAT and Withholding tax that would have been deducted had the Authority contracted these jobs.

All these observations have been communicated to the Chief Medical Director through my Audit Inspection Report Ref. No. DCS/UNTH.17/CORP/ABJ/T/1. His response is still being awaited as at the time of writing this report in July, 2015.

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE, ABUJA

11.13 At the Nigeria Extractive Industry Transparency Initiative, Abuja, the following observations were made:

(a) Audit examination of payment vouchers and related records revealed that several payments totalling ₦3,577,278.00 (Three million, five hundred and seventy-seven thousand, two hundred and seventy-eight naira) were made through third parties other than the actual beneficiaries for course fees and training, in violation of the E-payment policy of the Federal Government.

The Executive Secretary has been requested to give reason for the obvious financial misconduct and produce evidence of the money reaching the beneficiaries otherwise he should refund the sum of ₦3,577,278.00 (Three million, five hundred and seventy-seven thousand, two hundred and seventy-eight naira) and forward the recovery particulars to me for verification.

The Executive-Secretary has been requested to recover the amount from salaries of members of staff involved and forward evidence of recovery to my Office.

All these observations have been communicated to the Executive Secretary through my Audit Inspection Report Ref. No. DCS/IND.49/CORP/1/39 dated 23rd April, 2015 and his response is still being awaited.

NIGERIAN FILM CORPORATION, JOS

11.14 At the Nigerian Film Corporation, Jos, the following observations were made:

(a) The sum of ~~₦~~₦34,981,700.00 (Thirty-four million, nine hundred and eighty-one thousand, seven hundred naira) was paid to members of staff as Weight-In-Arrears without appropriation. All efforts made by the members of staff who were on ground while the audit exercise was going on to produce the approval obtained for the payments proved abortive. This is a clear violation of the Financial Regulation 3106

which states that every payment must be approved before being effected; and the officer who effects payment without an approval shall be held responsible for the amount paid. Consequently, it was difficult to confirm the genuineness of the payment since the relevant approvals could not be made available for audit scrutiny.

The Managing Director has been requested to provide the approvals or recover the sum of ₦34,981,700.00 (Thirty-four million, nine hundred and eighty-one thousand, seven hundred naira) from the purported beneficiaries.

(b) The Advances Ledger presented for audit revealed that cash advances in excess of ₦200,000.00 (Two hundred naira) amounting to ₦18,826,447.00 (Eighteen million, eight hundred and twenty-six thousand, four hundred and forty-seven naira) were granted to members of staff of the Corporation for various purchases. These cash advances were yet to be retired and this is at variance with the provisions of the Financial Regulation 1405 and extant circular. Giving of cash advance in excess of ₦200,000.00 deprives the tax authorities of VAT and WHT that would have been realized if local purchase order or job order had been given. This therefore led to loss of government revenue to the tune of ₦1,882,644.70 (One million, eight hundred and eighty-eight thousand, six hundred and forty-four naira, seventy kobo). This should be recovered from the salaries of the these staff and paid to Federal Inland Revenue Service.

(c) Various sums amounting to ₦7,104,080.00 (Seven million, one hundred and four thousand, eighty naira) were paid for publicity to various media persons/organizations without any supporting documents showing that the various amounts were actually used for publications. It is difficult to ascertain whether these amounts were actually paid for publications because only hand written lists without signatures of the beneficiaries were attached to the payment vouchers. This is a clear violation of the Financial Regulation 603 which states that payment vouchers shall be supported by all relevant documents. Because of the way and manner the transactions were packaged, it was difficult to ascertain the authenticity of the transactions.

The Managing Director:

- (i) Should explain why payments were made without necessary supporting documents.
 - (ii) All supporting documents for the payment of ₦7,104,080.00 should be presented for verification; otherwise it should be recovered accordingly.
- (d) Amounts totaling ₦12,600,000.00 (Twelve million, six hundred thousand naira) which was paid vide payment voucher number 116 to 265 in December, 2012 were recycled in March, 2013 and the vouchers were paid for a second time. Further examination revealed that the vouchers were raised in order to reduce the balance that would be available for remittance to the Consolidated Revenue Fund at the end of the year. When enquiries were made, there was no convincing explanation given.

The Managing-Director has been requested to recover the amount from the beneficiaries and pay into Consolidated Revenue Fund.

(e) Payment voucher No. NFC/CBN/13/001 dated 29th July 2013, the sum of ₦30,100,000.00 (Thirty million, one hundred thousand naira) was paid to a company for the preparation of 2014 Zuma Film Festival. It was observed that there were no relevant documents attached to the payment voucher such as invoice, contract award, completion certificate, contract agreement etc. All efforts made to get the contract files proved abortive. Withholding Tax and VAT were not deducted either. WHT and VAT is 10% of ₦30,100,000.00 = ₦3,010,000.00 (Three million, ten thousand naira).

The Managing Director should therefore:

- (i) Furnish all relevant documents such as contract award letter, invoice, contract agreement, minutes of the tenders board, etc. for audit check.
 - (ii) Recover the element of Withholding Tax and Value Added Taxes from the contractor to the tune of ₦3,010,000.00 (Three million, ten thousand naira) and pay same to the relevant tax authorities without further delay.
- (f) Contract for ₦20,000,000.00 (Twenty million naira) paid in 2 (Two) installments of ₦16,000,000.00 (Sixteen million naira) and ₦4,000,000.00 (Four million naira) awarded to a company, did not have any supporting documents attached to the payment vouchers. Such documents as the contract award letter, contract agreement, invoice, delivery note/completion certificate, minutes of the tenders board meeting etc. Efforts made to see the contract file proved abortive. Adequate taxes were not deducted either. The total WHT and VAT was ₦2,000,000.00 (Two million naira) but ₦200,000.00 (Two hundred thousand naira) was deducted.

The Managing Director has been requested to provide:

- (i) All relevant documents regarding the contract, such as contract award letter, contract acceptance letter, minutes of the Tenders Board Meetings, invoice, delivery/Job completion certificate etc. should be made available for audit check.
 - (ii) Deductible taxes (Withholding tax and VAT) valued ₦1,800,000.00 (One million, eight hundred thousand naira) should be recovered from the contractor and remitted to the relevant tax authority.
 - (iii) Evidence of its recovery and subsequent payment to the tax authority should be made available for verification.
- (g) The sum of ₦1,882,994.00 (One million, eight hundred and eighty-two thousand, nine hundred and ninety-four naira) was paid from the Personnel Vote for outsourced services rendered to the Corporation during the year under review. Such services include Security and Cleaning Services. This is seen as misapplication of Personnel Vote which violates the provision of the Financial Regulation 417 which stipulates that funds shall be used for the purpose for which they are appropriated. Such expenditure should have been taken care of from Overhead Account.

The Managing Director has been requested to pay back to chest the sum of ₦1,800,000.00 (One million, eight hundred thousand naira) and furnish me with the recovery particulars for verification.

(h) The sum of ₦2,000,000.00 (Two million naira) which ought to have been remitted from the Internally Generated Revenue of the Corporation into the Consolidated Revenue Fund was paid from the Personnel Vote. This was another ploy by the Management of the Corporation to reduce the total unspent balance of the Personnel Vote at the end of the year under review.

(i) The Managing Director of the Corporation should explain why it had to use Personnel Vote to offset Internally Generated Revenue commitment.

(ii) Also, the sum of ₦2,000,000.00 (Two million naira) should be recovered from the Internally Generated Revenue of the Corporation and paid to Consolidated Revenue Fund and forward to me the payments particulars for audit verification.

(i) The sum of ₦49,000,000.00 (Forty-nine million naira) being unspent balance of the Personnel Vote was not remitted back to the Consolidated Revenue Fund at the end of the year under review. This is a gross violation of the extant rule which states that at the end of every financial year, all the unspent balances of the Federal Government recurrent expenditure votes should be remitted back to the Consolidated Revenue Fund.

The Managing-Director has been requested to remit the sum of ₦49,000,000.00 (Forty-nine million naira) being unspent balance of the Personnel Vote to the Consolidated Revenue Fund without further delay and all evidence of remittance should be forwarded to me for audit examination.

(j) The sums of ₦32,943,000.00 (Thirty-two million, nine hundred and forty-three thousand naira) and ₦8,224,000.00 (Eight million, two hundred and twenty-four thousand naira) respectively, totalling ₦41,167,000.00 (Forty-one million, one hundred and sixty-seven thousand naira) were transferred from the Personnel Account to 2 (Two) companies without passing through the necessary payment processes. This is seen as a deliberate act by the Management to reduce the balance in the Personnel Vote that would be available for remittance to the Consolidated Revenue Fund at the end of the financial year 2013. This transfers amount to unauthorized virement as approval of neither the National Assembly nor the Minister of Finance was sought.

The Managing Director has been requested to pay the sum of ₦41,167,000.00 (Forty-one million, one hundred and sixty-seven thousand naira) to the Consolidated Revenue Fund and furnish me the relevant receipts for verification.

(k) The Corporation has not submitted its Audited Financial Statements and Management Letters to the Auditor-General for the Federation for his comments since 2011, contrary to the provisions of Financial Regulation 3210(v) which states that %The Chief Executive Officer shall submit both the Audited Accounts

and Management Report to the Auditor-General not later than 31st May of the following year of Account.

(l) Payments were made from the Personnel Vote in 2013 to the tune of ₦16,186,310.00 (Sixteen million, one hundred and eighty-six thousand, three hundred and ten naira). These payments were on purchases, travels and tours, consultancy and other items not related to Personnel Cost. These expenditures were made without an approved virement authorizing the movement of funds. This act violates the provision of the Financial Regulation 401 and 417.

The Managing-Director has been requested to provide justifiable reasons why the sum of ₦16,186,310.00 (Sixteen million, one hundred and eighty-six thousand, three hundred and ten naira) was expended for purposes other than Personnel Cost , otherwise refund the amount expended to Consolidated Revenue Fund and furnish me with recovery particulars.

All these observations have been communicated to the Director General through my Audit Inspection Report Ref. No. DCS/INFO.10/CORP/64 dated 19th January, 2015 and his response is still being awaited.

PETROLEUM TRAINING INSTITUTE, EFFURUN, WARRI, DELTA STATE

11.15 During the recent audit inspection of the above named institute, the following observations were made:

(a) The Institutes approved Personnel Budget for 2013 was ₦9,484,809,657.00 (Nine billion, four hundred and eighty-four million, eight hundred and nine thousand, six hundred and fifty-seven naira). The examination of the books revealed that ₦132,925,538.74 (One hundred and thirty-two million, nine hundred and twenty-five thousand, five hundred and thirty-eight naira, seventy-four kobo) of the amount released were utilized on non-salary related items. Invariably, it represented the excess of the amount released over the actual Personnel expenditure of the Institute. The excess over appropriation were spent as stated under:

Overhead	₦100,308,111.56
Compassionate Loan	23,889,201.90
Transport/Relocation Allowance	8,728,225.28
TOTAL	132,925,538.74

The Institute did not exercise due economy on public expenditure as provided in Financial Regulation 415 that money must not be spent, merely because it has been voted for. The Principal should justify the huge budgetary allocation over and above the Personnel Cost requirement of the institute. His response is still been awaited.

(b) A total sum of ₦100,308,111.56 (One hundred million, three hundred and eight thousand, one hundred and eleven naira, fifty-six kobo) Appropriated for

Personnel Cost was used for Overhead expenditures. This implies that the Institute over bloated their Personnel budget in 2013 with ₦100,308,111.56 (One hundred million, three hundred and eight thousand, one hundred and eleven naira, fifty-six kobo). This amount ought to have been returned to the Consolidated Revenue Fund or lapse into revenue at the end of the year. There was also no evidence that the Institute sought for approval for virement to other Sub. heads from National Assembly, Minister of Finance and Accountant-General, thereby negating the provision of Financial Regulation 309. Since proper procedure was not followed in the disbursement, it was difficult to believe that the interest of the public was protected in the disbursement. The Principal should recover immediately and pay to chest the sum of ₦100,308,111.56 (One hundred million, three hundred and eight thousand, one hundred and eleven naira, fifty-six kobo) Personnel cost purportedly spent as Overhead expenses and forward the receipts for audit verification.

(c) The Institute runs a Compassionate Loan Scheme on revolving basis where staff are granted loan not exceeding three months salary; and repayments are made within one year. Examination of the Institute's records revealed that some Compassionate Loans were granted to staff totaling ₦23,889,201.90 (Twenty-three million, eight hundred and eighty-nine thousand, two hundred and one naira, ninety kobo) from Personnel bank account.

The following were further observed:

- (i) Compassionate Loan was neither budgeted nor appropriated for and as such cannot be classified as Below-the-Line loan accounts in the year under review in line with Financial Regulation 1401.
- (ii) The total sum of ₦23,889,201.90 (Twenty-three million, eight hundred and eighty-nine thousand, two hundred and one naira, ninety kobo) granted as Compassionate Loan was part of excess appropriated Personnel cost due for return to the treasury at year end.
- (iii) Repayment of the loan through monthly salary deductions from the beneficiaries were not credited to Personnel bank account with Union Bank, but transferred to a revolving loan account with First Bank.
- (iv) The Audit Team viewed this approach as act to wrongly spend the excess Personnel over appropriation on unbudgeted item (Compassionate Loan). This also contravened 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 Principal should urgently recover the sum of ₦23,889,201.90 (Twenty-three million, eight hundred and eighty-nine thousand, two hundred and one naira, ninety kobo) being Personnel Cost that was wrongly given to staff as loan and pay to consolidated revenue fund. Recovery particulars should be made available for audit verification.

(d) An amount of ₦8,728,225.28 (Eight million, seven hundred and twenty-eight thousand, two hundred and twenty-five naira, twenty-eight kobo) was paid as transport/relocation allowance to 2 (Two) members of staff in 2013. The Institute pays transport /Relocation allowance to retiring officers at the point of their disengagement from service. The 2 (Two) officers were still in service when the periodic check was carried out in November, 2014. This implies that the Institute anticipated savings from the Personnel Cost that were supposed to be returned to treasury at the end of the financial year; which was wrongly vired to pay allowance that would be due the following year. This action is in gross defiance to Financial Regulation 414 that provides that the date of payment shall be the date of the record of charge in the accounts, except as otherwise specifically authorized by Accountant General. It further provides that under no circumstances shall anticipated savings be utilized for payments before they are due.

(e) The Audited Accounts of the Institute and Domestic Report for the years ended 31st December, 2009, 2010, 2011, 2012 and 2013 were yet to be submitted to the Office of Auditor-General for the Federation as at the time of the Periodic Check as required by the 1999 Constitution of the Federal Republic of Nigeria, as amended. Consequently, the Office is constrained from discharging the constitutional mandate of vetting and commenting on the accounts in accordance with Section 85(3) (b) of the 1999 Constitution of the Federal Republic of Nigeria.

The Principal should comment on why Audited Financial Statements were not submitted to the Auditor-General's Office from 2009 to 2013 for review and comments.

(f) Store items valued at ₦22,674,787.50 (Twenty-two million, six hundred and seventy-four thousand, seven hundred and eighty-seven naira, fifty kobo) were not taken on charge. This is evidenced by none attachment of Store Receipt Vouchers. It contravenes Financial Regulation 2402 which stipulates that %a the storekeeper must certify that the store have been received... and attaching the original copy of the Store Receipt Voucher to the original L.P.O.+ None attachment of these vital documents makes it difficult to ascertain the genuineness of the expenditures as the items purported to have been supplied may not have got the store.

The Principal has been requested to provide necessary stores documents like SRV and Store Ledger to show that the transactions is genuine and that the items were supplied; otherwise refund the sum of ₦22,674,787.50 (Twenty-two million, six hundred and seventy-four thousand, seven hundred and eighty-seven naira, fifty kobo) to chest and forward all payment particulars to me for verification.

(g) The sum of ₦16,352,527.00 (Sixteen million, three hundred and fifty-two thousand, five hundred and twenty-seven naira) was appropriated for security services for 2013, but the Management of the Institute spent ₦39,261,600.00 (Thirty-nine million, two hundred and sixty-one thousand, six hundred naira) which was over by ₦22,909,073.00 (Twenty-two million, nine hundred and nine

thousand, seventy-three naira). This shows that there is no budgetary control by the Management.

The Principal has been requested to explain the source of the extra-budgetary expenditure of ₦22,909,073.00 (Twenty-two million, nine hundred and nine thousand, seventy-three naira) and reason for unauthorized virement.

ADVANCED MANUFACTURING TECHNOLOGY PROGRAMME, JALINGO

11.17 It was observed that the programme received a sum of ₦94,224,397.33 (Ninety-four million, two hundred and twenty-four thousand, three hundred and ninety-seven naira, thirty-three kobo) as Personnel Cost Allocation between January and November 2013 while a sum of ₦74,860,234.28 (Seventy-four million, eight hundred and sixty thousand, two hundred and thirty-four naira, twenty-eight kobo) was incurred on Personnel Cost expenditure during the same period. In flagrant violation of extant regulations on the matter, the excess allocation of ₦19,364,163.04 (Nineteen million, three hundred and sixty-four thousand, one hundred and sixty-three naira, four kobo) was not paid back to the treasury and no explanation of how it was utilized was made available during the audit exercise.

The Director-General of the Programme has been requested through my Audit Inspection Report Ref. No. DCS/MISC.233/CORP/3 dated 31st December, 2014 to pay back to treasury the excess allocation and furnish me with payment particulars for verification. His response is still being awaited.

COCOA RESEARCH INSTITUTE OF NIGERIA, IBADAN

11.17 At the Cocoa Research Institute of Nigeria, Ibadan, the following observations were made:

(a) The Institute spent a total sum of ₦33,855,959.98 (Thirty-three million, eight hundred and fifty-five thousand, nine hundred and fifty-nine naira, ninety-eight kobo) on the procurement of some Store Items. The claim was not supported with important documents such as Store Receipt Vouchers (SRVs) evidencing the receipt and delivery of the items into the Store in line with the provision of Financial Regulation 2402(i).

The Executive Secretary has been requested to forward all relevant stores document to me to verify the purchase and properly delivery of all items, failing which the items will be deemed as not been supplied.

(b) The Institute misapplied funds that were meant for Personnel, Overhead and Research Cost amounting to ₦16,817,462.08 (Sixteen million, eight hundred and seventeen thousand, four hundred and sixty-two naira, eight kobo) on unrelated expenditure subheads. A breakdown of this figure showed that

Research vote amounting to ~~N~~3,547,315.43 (Three million, five hundred and forty-seven thousand, three hundred and fifteen naira, forty-three kobo) was diverted and misapplied on the renovation of quarters, road, and payment of duty tour allowance; Personnel vote of ~~N~~6,039,100.00 (Six million, thirty-nine thousand, one hundred naira) was used to purchase fuel for generator, payment of medical loans, audit fee and touring allowances; while Overhead vote amounting to ~~N~~7,231,044.65 (Seven million, two hundred and thirty-one thousand, forty-four naira, sixty-five kobo) was applied for the payment of wages for research program, procurement of laptops, air-conditioners, generator, etc.

This contravenes the provisions 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 a vote shall be disallowed."

(c) Examination of records revealed that the Institute transferred a sum of ~~N~~37,811,412.00 (Thirty-seven million, eight hundred and eleven thousand, four hundred and twelve naira) from its Capital Account domiciled at Central Bank of Nigeria to its Skye Bank Account, vide payment voucher number EP/CBN/03/12 dated 30th August, 2012, and spent it on Overheads.

This act contravened 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 a vote shall be disallowed". It also shows that the money was moved and spent for purposes not sanctioned by the National Assembly.

(d) Contrary to the provision of Circular Ref. No. OAGF/CAD.026/V of 24th March, 2009 issued by the Accountant-General of the Federation, which provides that ~~all~~ Local procurements of Stores and Services costing above ~~N~~200,000.00 shall be made through award of contracts~~;~~ the Institute granted cash advances amounting to ~~N~~5,349,480.00 (Five million, three hundred and forty-nine thousand, four hundred and eighty naira) to some members of its staff for the purchase of store items, an action that denied Government of realizable revenue in the form of VAT and WHT amounting to ~~N~~5,349,480.00 (Five million, three hundred and forty-nine thousand, four hundred and eighty naira) that would have accrued to the Government if the procurements had been contracted out.

The Executive Director has been requested to pay to the appropriate tax authorities a sum of ~~N~~534,948.00 (Five hundred and thirty-four thousand, nine hundred and forty-eight naira), representing the 5% VAT and 5% WHT which would have accrued to the federal government.

(e) Contrary to Financial Regulation 603(i), the Institute paid out a total sum of ~~N~~33,124,599.98 (Thirty-three million, one hundred and twenty-four thousand, five hundred and ninety-nine naira, ninety-eight kobo) to various payees, without attaching necessary transactional documents, such as invoice, store receipt voucher and original copy of originating memos to the payment vouchers. Thus, the genuineness of these payments could not be confirmed.

The Executive Director has been asked to supply all documents relating to the transactions; otherwise pay back to treasury the sum of ₦33,124,599.98 (Thirty-three million, one hundred and twenty-four thousand, five hundred and ninety-nine naira, ninety-eight kobo) and forward all payment particulars to me for audit verification.

(f) Examination of payment voucher number 10 dated 30th November, 2012, amounting to ₦2,319,706.23 (Two million, three hundred and nineteen thousand, seven hundred and six naira, twenty-three kobo), prepared in favour of a company being consultancy fee for services rendered in respect of Lots 1.5 under the First Phase of Capital Projects for 2012, revealed that a sum of ₦128,872.57 (One hundred and twenty-eight thousand, eight hundred and seventy-two naira, fifty-seven kobo) was deducted as Withholding tax (WHT), instead of the correct amount of ₦231,970.62 (Two hundred and thirty-one thousand, nine hundred and seventy naira, sixty-two kobo) (i.e., 10% of ₦2,319,706.23) since Withholding tax on consultancy fee is levied at 10%. This error resulted in under deduction of WHT to the tune of ₦103,098.05 (One hundred and three thousand, ninety-eight naira, five kobo) and overpayment of equivalent value to the contractor.

The Executive-Director of the Institute has been requested to recover the amount from the contractor and pay same to the appropriate tax authority.

All these observations have been communicated to the Executive Director through my Audit Inspection Report Ref. No. DCS/RINST.2/CORP/T/13 date 14th August, 2014 and he is yet to respond to them.

UPPER NIGER RIVERS BASIN DEVELOPMENT AUTHORITY, MINNA

11.18 During a recent audit examination of the financial books and records of Upper Niger Rivers Basin Development Authority, Minna, Niger State, the following observations were made:

(a) Financial books and records examined revealed virement of the sum of ₦7,706,969.01 (Seven million, seven hundred and six thousand, nine hundred and sixty-nine naira, one kobo) from the Overhead cost Account to Upper Niger Pride Ventures Account without appropriate approval. There was no explanation on what the account was meant for and how the fund transferred to it was utilized. This is contrary to the provisions of Financial Regulation 310 and 316 which stipulate the condition for transfer or virement of any public fund appropriated by National Assembly, which states that application for virement relating to public fund shall be forwarded to the Budget Office of the Federation while copies are sent to the Accountant-General and Auditor-General. Thereafter, all the collected applications for virement shall be submitted by the Minister of Finance to the National Assembly for approval before the issuance of virement warrant. No approved virement warrant was made available for audit scrutiny at the time of audit visit.

The Managing Director of the Authority has been requested to provide authority for opening this account, authority for the virement and what the money was used for, otherwise refund the total sum of ₦7,706,969.01 (Seven million, seven hundred and six thousand, nine hundred and sixty-nine naira, one kobo) to treasury and forward all payment particulars to me for verification.

(b) The sum of ₦14,055,000.00 (Fourteen million, fifty-five thousand naira) collected by the Authority as tender fees in 2012, was not remitted to Consolidated Revenue Fund as at the time of audit in 2014. This is contrary to the provisions of Financial Regulation 213(ii) and 236 which stipulate that ~~no~~ no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the Consolidated Revenue account+ and ~~no~~ Internally Generated Revenue of Ministries, Departments and Agencies shall be transferred to the Consolidated Revenue Fund on or before 15th of the month following the month of collection of the revenue+respectively.

The Managing Director has been requested to remit the total sum of ₦14,055,000.00 to Chest and make available treasury receipt issued for the remittance to me for verification.

(c) Audit of records revealed that the sum of ₦35,200,471.63 (Thirty-five million, two hundred thousand, four hundred and seventy-one naira, sixty-three kobo) was deducted from payments to contractors as Institutional Development fees. The deducted amount was however not explained or remitted to consolidated Revenue Fund with the provision of Financial Regulation and authority from appropriate source backing the deductions was also not produced when requested for.

The Managing Director has been requested to produce appropriate treasury receipts showing the remittance of these deduction to treasury, otherwise pay to treasury the sum of ₦35,200,471.63 (Thirty-five million, two hundred thousand, four hundred and seventy-one naira, sixty-three kobo) without further delay and forward all payment particular for verification.

(d) The sum of ₦43,441,320.64 (Forty-three million, four hundred and forty-one thousand, three hundred and twenty naira, sixty-four kobo) moved from the Authority's account to an In-house created bank accounts, contrary to the provision of extant regulations. Furthermore, proper books of accounts were not kept for the fund; approval from the Accountant-General of the Federation for opening of the In-house account was not produced; and the purpose of the transfer was not disclosed.

The Managing Director has been requested to produce authority for opening the account, and also make available relevant books and record for the utilization of the fund. Otherwise, he should refund the money back to the treasury. His response is still been awaited.

(e) Audit inspection of the fleet of motor vehicles and tractors belonging to the Authority revealed that an official motor vehicle, Toyota Avensis model with

Registration Number W53 03F, Engine Number 2430351 and Chassis Number BIBN55L10E08810002, was not retrieved from the former Chairman of the Board who was using it as permanent Official vehicle. This is a contravention of the provision of Public Service Rules No. 160202 which stipulates that ~~no~~ part-time member of the Board shall be allowed to retain official vehicle for use on a permanent basis. As that implies, the indefinite keeping of Government vehicle by the former Chairman of the Governing Board of the Authority is not acceptable.

The Managing Director has been requested to recover the vehicle or its cost from the former Chairman of the Governing Board or the accounting officer of the Authority.

All the issues raised above have been communicated to the Managing Director through my Audit Inspection Report Ref. No. DCS/RIVB.8/CORP/VOL.2/56 dated 22nd July, 2014 and his response is still being awaited.

SECTION 12

REVENUE AUDIT DEPARTMENT

REVENUE AUDIT DEPARTMENT

FEDERAL ROADS MAINTENANCE AGENCY (FERMA)

12.01 At Federal Roads Maintenance Agency, it was observed that PAYE taxes totaling ~~₦~~69,244,021.60 (Sixty-nine million, two hundred and forty-four thousand, twenty-one naira, sixty kobo) were not deducted from non-payroll allowances of ~~₦~~346,220,108.01 (Three hundred and forty-six million, two hundred and twenty thousand, one hundred and eight naira, one kobo) for the year 2012 and 2013.

This practice contravened Section 3(1) (b) of Personal Income Tax Act.

The Managing Director had been requested to remit PAYE tax of ~~₦~~69,244,021.60 (Sixty-nine million, two hundred and forty-four thousand, twenty-one naira, sixty kobo) to Federal Inland Revenue Service and forward the receipt to this Office for confirmation.

(b) Audit examination of the revenue records maintained at Federal Roads Maintenance Agency revealed that a total sum of ~~₦~~5,285,000.00 (Five million, two hundred and eighty-five thousand naira) representing the internally generated revenue was not remitted to Consolidated Revenue Fund in the year 2012. The internally generated revenue for the year was ~~₦~~397,555,769.00 (Three hundred and ninety-seven million, five hundred and fifty-five thousand, seven hundred and sixty-nine naira) and of which 25% of it was ~~₦~~99,385,192.25 (Ninety-nine million, three hundred and eighty-five thousand, one hundred and ninety-two naira, twenty-five kobo) but only ~~₦~~94,103,942.25 (Ninety-four million, one hundred and three thousand, nine hundred and forty-two naira, twenty-five kobo) was remitted by the Agency to Consolidated Revenue Fund leaving a

balance of ₦5,285,000.00 (Five million, two hundred and eighty-five thousand naira).

The Managing Director had been requested to remit the sum of ₦5,285,000.00 (Five million, two hundred and eighty-five thousand naira) to the Consolidated Revenue Fund and forward the receipt particulars to this Office for verification.

(c) During the audit examination of the books of accounts of the Agency, it was observed that Value Added Tax and Withholding Tax totaling ₦1,417,390.00 (One million, four hundred and seventeen thousand, three hundred and ninety naira) were lost due to irregular cash advances granted to some staff for the procurement of goods and services in excess of the approved limit of ₦200,000.00 contrary to the Treasury Circular No. OAGF/TRY/A2 and B2/2009 of 24th March, 2009. This amount ought to have accrued to Federal Government coffers as revenue if the transactions had passed through the tendering procedure as prescribed by extant regulations.

The Managing Director had been requested to recover the total sum of ₦1,417,390.00 (One million, four hundred and seventeen thousand, three hundred and ninety naira) and pay to Federal Inland Revenue Service and evidence of such remittance should be forwarded to this Office for verification.

All the issues raised had been brought to the attention of the Managing Director of the Agency through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/72 of 5th December, 2014.

NIGERIA INSTITUTE FOR OIL PALM RESEARCH, BENIN

12.02 During the special revenue and tax remittance audit of the above mentioned Institute, the following observations were made:

(a) The sum of ₦456,687.00 (Four hundred and fifty-six thousand, six hundred and eighty-seven naira) was claimed to have been remitted to Consolidated Revenue Fund from an Internally Generated Revenue of ₦31,837,913.94 (Thirty-one million, eight hundred and thirty-seven thousand, nine hundred and thirteen naira, ninety-four kobo) without any Treasury receipt as evidence of remittance. However, based on Federal Ministry of Finance Circular No. BO/REV/12235/VII/801 dated 11th November, 2011, the Institute supposed to have remitted ₦7,959,478.48 (Seven million, nine hundred and fifty-nine thousand, four hundred and seventy-eight naira, forty-eight kobo) i.e. 25% of IGR to Consolidated Revenue Fund.

The Executive Director has been requested to remit the total sum of ₦7,959,478.48 (Seven million, nine hundred and fifty-nine thousand, four hundred and seventy-eight naira, forty-eight kobo) to Consolidated Revenue Fund and forward the receipt particulars to this Office for verification.

(b) Amounts totaling ₦14,358,670.00 (Fourteen million, three hundred and fifty-eight thousand, six hundred and seventy naira) were granted as cash advances to 27 (Twenty-seven) staff for procurement of goods and services in excess of approved limit of ₦200,000.00 to individual staff as prescribed by Treasury Circular OAGF/TRY/A2 and B2/2009 of 24th March, 2009. By this contravention, however, Government was deprived of the total revenue of ₦1,435,871.20 (One million, four hundred and thirty-five thousand, eight hundred and seventy-one naira, twenty kobo) which represents VAT and WHT of 5% each that would have accrued to government had the procurement been made through contracts as stipulated by extant regulation.

The Executive Director has been requested to refund the lost revenue totaling ₦1,435,871.20 (One million, four hundred and thirty-five thousand, eight hundred and seventy-one naira, twenty kobo) and remit same to Federal Inland Revenue Service and forward recovery particulars to this Office for verification.

These issues had been communicated to the Executive Director through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.1V/74 dated 8th December, 2014. His response is still being expected as at the time of writing this report in July, 2015.

NATIONAL ORIENTATION AGENCY

12.03 At the National Orientation Agency, the following observations were made:-

(a) Examination of the books of accounts revealed that Withholding Taxes of ₦9,381,740.04 (Nine million, three hundred and eighty-one thousand, seven hundred and forty naira, four kobo), Value Added Tax of ₦8,896,860.04 (Eight million, eight hundred and ninety-six thousand, eight hundred and sixty naira, four kobo) and PAYE totaling ₦23,631,477.22 (Twenty-three million, six hundred and thirty-one thousand, four hundred and seventy-seven naira, twenty-two kobo) were deductions made from staff salaries and various contract of goods and services. However, it was observed that WHT totaling ₦5,200,131.44 (Five million, two hundred thousand, one hundred and thirty-one naira, forty-four kobo), VAT totaling ₦8,078,848.18 (Eight million, seventy-eight thousand, eight hundred and forty-eight naira, eighteen kobo) and PAYE totaling ₦19,634,585.80 (Nineteen million, six hundred and thirty-four thousand, five hundred and eighty-five naira, eighty kobo) respectively, were remitted to Federal Inland Revenue Service, while WHT of ₦4,181,608.60 (Four million, one hundred and eighty-one thousand, six hundred and eight naira, sixty kobo), VAT of ₦818,011.86 (Eight hundred and eighteen thousand, eleven naira, eighty-six kobo) and PAYE of ₦3,996,892.24 (Three million, nine hundred and ninety-six thousand, eight hundred and ninety-two naira, twenty-four kobo) respectively remained outstanding Tax liability. Therefore, the total sum of ₦8,996,512.70 (Eight million, nine hundred and ninety-six thousand, five hundred and twelve naira, seventy kobo), remain unremitted.

It is pertinent to note that the practice contravened Financial Regulation 235 which states that %Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue at the same time the payee who is the subject of the deduction is paid+.

The Executive Director was requested to remit the total sum of ~~₦~~8,996,512.70 (Eight million, nine hundred and ninety-six thousand, five hundred and twelve naira, seventy kobo) to Federal Inland Revenue Service and evidence of such remittance should be forwarded to my Office for verification.

(b) Audit examination of the revenue records maintained by the Agency revealed that Withholding Tax was not properly deducted from the contractors before the final payment is made. This was as a result of charging 5% instead of 10% applicable rate on professional fees. The under-deduction of Taxes amounted to the sum of ~~₦~~1,360,902.50 (One million, three hundred and sixty thousand, nine hundred and two naira, fifty kobo), contrary to the Circular No. 2006/2 of February, 2006 issued by Federal Inland Revenue Service.

The Executive Director has been requested to recover the sum of ~~₦~~1,360,902.50 (One million, three hundred and sixty thousand, nine hundred and two naira, fifty kobo) from the affected companies and pay to FIRS and the receipt particulars should be forwarded to my Office for verification.

All the issues raised had been communicated to the Executive Director of National Orientation Agency through my Audit Inspection Report dated 29th September, 2014.

COCOA RESEARCH INSTITUTE OF NIGERIA (CRIN), IBADAN

12.04 During the special revenue and tax remittance audit of the above Agency, the following observation was made:

(a) The sum of ~~₦~~6,768,796.00 (Six million, seven hundred and sixty-eight thousand, seven hundred and ninety-six naira) was paid to the staff as compensation for the period the Institute was on strike without any rationale or the ministerial approval for such expenditure. However, the staff were also paid salaries for the same period they were compensated. The surplus revenue being used as payment of compensation allowance should have been paid to Consolidated Revenue Fund in accordance with the provision of the Fiscal Responsibility Act 2007.

The act also contravened Financial Regulation 232 which stipulates that %6 at any time a public officer sustains a loss of revenue due to negligence he shall be liable to be surcharged for the amount involved+.

The Executive Director has been requested to recover and remit the total sum of ~~₦~~6,768,796.00 (Six million, seven hundred and sixty-eight thousand,

seven hundred and ninety-six naira) paid as compensation for work not done, to Treasury and furnish me with the receipt particulars for verification.

(b) The sum of ~~₦~~6,901,712.80 (Six million, nine hundred and one thousand, seven hundred and twelve naira, eighty kobo) Value Added Tax (VAT) and ~~₦~~6,901,712.80 (Six million, nine hundred and one thousand, seven hundred and twelve naira, eighty kobo) Withholding Tax, all totaling ~~₦~~13,803,425.60 (Thirteen million, eight hundred and three thousand, four hundred and twenty-five naira, sixty kobo) was deducted from 15 (Fifteen) contracts awarded in 2012 and 2013 but was not remitted to Federal Inland Revenue Service.

This contravened Financial Regulation 235 which states that %deduction for WHT, VAT and PAYE be remitted to Federal Inland Revenue at the same time the payee who is the subject of the deduction is paid+.

The Executive Director has been requested to remit ~~₦~~13,803,425.60 (Thirteen million, eight hundred and three thousand, four hundred and twenty-five naira, sixty kobo) to Federal Inland Revenue Services and furnish me with evidence of remittance for verification.

The issues raised have been taken up with the Executive Director through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/69 dated 13th October, 2014. His response is still being awaited as at the time of writing this report in July, 2015.

NIGERIA EXPORT PROMOTION COUNCIL, ABUJA

12.05 During the special revenue and tax remittance audit of the Council the following observations were made:

(a) The sum of ~~₦~~1,304,856.90 (One million, three hundred and four thousand, eight hundred and fifty-six naira, ninety kobo) comprising of Withholding Tax and Value Added Tax of 5% each was not deducted from the sum of ~~₦~~13,048,569.00 (Thirteen million, forty-eight thousand, five hundred and sixty-nine naira) paid to various contractors in the year 2011, 2012 and 2013.

The irregularity was a violation of Financial Regulations 234(iii) which clearly states that %Accounting Officer/Sub-Accounting Officer who fails to provide for and remit VAT and WHT due to Vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993 which may include fines and/or imprisonment+. It is also a contravention of extant Tax laws which attracted penalty and interest amounting to ~~₦~~2,518,373.82 (Two million, five hundred and eighteen thousand, three hundred and seventy-three naira, eighty-two kobo). The Councils overall tax liability of ~~₦~~3,823,230.72 (Three million, eight hundred and twenty-three thousand, two hundred and thirty naira, seventy-two kobo), to be paid to Federal Inland Revenue Service.

The Executive Director has been requested to recover the total sum of ~~₦~~3,823,230.72 (Three million, eight hundred and twenty-three thousand, two

hundred and thirty naira, seventy-two kobo) in respect of Value Added Tax, Withholding Tax, penalty and accrued interest and remit to Federal Inland Revenue Service without further delay. Evidence of payment particulars should be forwarded to me for verification.

(b) The sum of ₦2,021,850.00 (Two million, twenty-one thousand, eight hundred and fifty naira) Withholding tax was under-deducted from the contract sum of ₦40,437,000.00 (Forty million, four hundred and thirty-seven thousand naira) paid to various consultants. The Council deducted 5% Withholding tax instead of 10% applicable rate for contract of consultancy services thereby resulting to loss of revenue.

This practice contravened Financial Regulation 234(ii) which states that any loss of government revenue through direct payment of VAT or WHT to contractor or failure to provide for VAT and WHT due to Federal Inland Revenue Service shall be recovered from statutory allocation of the defaulting Ministry/Extra-Ministerial Office and other arms of government and remittance shall be made not later than 21 days after deduction.

The Executive Director has been requested to recover the under-deduction of ₦2,021,850.00 (Two million, twenty-one thousand, eight hundred and fifty naira) and pay to Federal Inland Revenue Service and evidence of payment should be forwarded to me for verification.

(c) VAT and WHT deductions amounting to ₦23,512,531.52 (Twenty-three million, five hundred and twelve thousand, five hundred and thirty-one naira, fifty-two kobo) and ₦16,447,779.68 (Sixteen million, four hundred and forty-seven thousand, seven hundred and seventy-nine naira, sixty-eight kobo) respectively for the year, 2011 . 2013 were purportedly remitted to the Federal Inland Revenue Service, without receipts as evidence of payments. It was therefore, difficult to ascertain that these amounts had been remitted to the Federal Inland Revenue Service.

The irregularity contravened Financial Regulation 235 which states 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 Executive Director has been requested to remit Value Added Tax and Withholding Taxes totaling ₦39,960,311.20 (Thirty-nine million, nine hundred and sixty thousand, three hundred and eleven naira, twenty kobo) and pay to Federal Inland Revenue Service and evidence of such remittance should be forwarded to me for verification.

(d) An examination of Personnel Cost Cash books and other related documents revealed that PAYE tax totaling ₦78,808,981.44 (Seventy-eight million, eight hundred and eight thousand, nine hundred and eighty-one naira, forty-four kobo) and comprising of ₦35,839,558.85 (Thirty-five million, eight hundred and thirty-nine thousand, five hundred and fifty-eight naira, eighty-five kobo), ₦34,399,896.83 (Thirty-four million, three hundred and ninety-nine

thousand, eight hundred and ninety-six naira, eighty-three kobo) and ~~N~~8,569,525.76 (Eight million, five hundred and sixty-nine thousand, five hundred and twenty-five naira, seventy-six kobo) for 2011, 2012 and 2013 respectively were deducted from the salaries and allowances of employees of the Council without Federal Inland Revenue Service receipts as evidence of tax remittances to the relevant tax Authority. This act was a violation of 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 Executive Director has been requested to recover the total sum of ~~N~~78,808,981.44 (Seventy-eight million, eight hundred and eight thousand, nine hundred and eighty-one naira, forty-four kobo) and pay to Federal Inland Revenue Service and evidence of such remittance should be forwarded to me for verification.

(e) The sum of ~~N~~8,808,121.75 (Eight million, eight hundred and eight thousand, one hundred and twenty-one naira, seventy-five kobo), representing 25% Internally Generated Revenue of the total sum of ~~N~~35,232,487.00 (Thirty-five million, two hundred and thirty-two thousand, four hundred and eighty-seven naira) collected as Internally Generated Revenue Fund from Registration, Renewal, Publication, EEG, Interest Income and Sundry income in the year 2011 . 2013 was not remitted to Consolidated Revenue Fund. This is a contravention of Financial Regulation 236 which states that %Revenue paid into Revenue Account for Internal Generated Revenue of MDAs shall be transferred to Consolidated Revenue Fund before 15th of the month following the month of collection of the Revenue.

The Executive Director has been requested to remit the outstanding sum of ~~N~~8,808,121.75 (Eight million, eight hundred and eight thousand, one hundred and twenty-one naira, seventy-five kobo) to the Consolidated Revenue Fund and furnish me with the Sub-treasury receipt for verification.

(f) Loan amounting to ~~N~~27,461,769.00 (Twenty-seven million, four hundred and sixty-one thousand, seven hundred and sixty-nine naira) and which had been outstanding for more than two years was granted to staff of the Council and other Government Establishments contrary to Financial Regulation 1420 which stipulates that %is the responsibility of all Accounting Officers to ensure that all loans and advances granted to officers are fully recovered+. It should be noted also that evidence of interest accrued or realized on the balances of the loan for the two years were not produced as at the time of audit inspection.

However, the unrecoverable outstanding amounts and the applicable interest on the loans might transform to non-performing debts and probably losses of revenue to the Federal Government of Nigeria.

The Executive Director has been requested to recover the outstanding loans of ~~N~~27,461,769.00 (Twenty-seven million, four hundred and sixty-one thousand, seven hundred and sixty-nine naira), evidence of recovery should be forwarded to me for verification.

(g) The total sum of ₦246,191,108.39 (Two hundred and forty-six million, one hundred and ninety-one thousand, one hundred and eight naira, thirty-nine kobo) was irregularly transferred from Central Bank account to Oceanic Bank Otukpo branch, for special Programme Project vide PV No. NEPC/1465/2012 dated 23rd July, 2012. There was a memo attached to the payment voucher indicating that the amount which represented the balance of NEPC share of 0.5% Import Surcharge and un-utilized as at 10th July 2012 should immediately be transferred out from CBN and deposited at a commercial bank pending the time the Special programme would be ready for execution.

However, there was no evidence that the money was used for any special programme as the relevant documents for such programme executed were not produced for examination at the time of the periodic checks. Also, the Value Added Tax (VAT) and Withholding Taxes deductions arising from payment made by the Council for the executed projects (if any) were also not presented for audit inspection. It was therefore, difficult to confirm the authenticity of the transaction that the amount had been expended for legitimate purpose as records and relevant documents for the project account were not presented for examination.

The Executive Director has been requested to recover the total sum of ₦246,191,108.39 (Two hundred and forty-six million, one hundred and ninety-one thousand, one hundred and eight naira, thirty-nine kobo) and together with accrued interest and pay back to Treasury and evidence of such recovery should be forwarded to me for verification.

(h) Contracts worth ₦674,780,770.38 (Six hundred and seventy-four million, seven hundred and eighty thousand, seven hundred and seventy naira, thirty-eight kobo) were awarded to various contractors during the period between January and December, 2014. Out of a total sum of ₦71,239,924.42 (Seventy-one million, two hundred and thirty-nine thousand, nine hundred and twenty-four naira, forty-two kobo) that was deducted as WHT and VAT, only the sum of ₦52,040,477.28 (Fifty-two million, forty thousand, four hundred and seventy-seven naira, twenty-eight kobo) was remitted to Federal Inland Revenue Service while the balance of ₦19,199,447.14 (Nineteen million, one hundred and ninety-nine thousand, four hundred and forty-seven naira, fourteen kobo), remained unremitted.

This practice contravened Financial Regulation 235 which stipulates that %deductions for WHT, VAT and PAYE shall be remitted to Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid+.

The Executive Chairman has been requested to pay the total sum of ₦19,199,447.14 (Nineteen million, one hundred and ninety-nine thousand, four hundred and forty-seven naira, fourteen kobo) to Federal Inland Revenue Service without further delay and evidence of payment should be forwarded to me for verification.

(i) It was also observed that contracts valued at the total sum of ₦285,339,168.54 (Two hundred and eighty-five million, three hundred and thirty-

nine thousand, one hundred and sixty-eight naira, fifty-four kobo) awarded during the period, the sum of ₦13,583,459.61 (Thirteen million, five hundred and eighty-three thousand, four hundred and fifty-nine naira, sixty-one kobo) was deducted as WHT and VAT instead of the sum of ₦16,311,474.76 (Sixteen million, three hundred and eleven thousand, four hundred and seventy-four naira, seventy-six kobo). This resulted to a difference of ₦2,728,015.15 (Two million, seven hundred and twenty-eight thousand, fifteen naira, fifteen kobo).

The Executive Chairman has been requested to recover the total sum of ₦2,728,015.15 (Two million, seven hundred and twenty-eight thousand, fifteen naira, fifteen kobo), representing under-deduction of taxes from the contractors and pay to Federal Inland Revenue Service. Evidence of such remittance should be forwarded to my Office for verification.

These issues have been communicated to the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RESAD/VOL.IV/91 dated 9th June, 2015. His response is being still being awaited as at the time of compiling this report in August, 2015.

NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA

12.06 During the Special Revenue and Tax remittance audit of the above Agency, the following observations were made:-

(a) The sum of ₦17,006,044.14 (Seventeen million, six thousand, forty-four naira, fourteen kobo) Value Added Tax and Withholding Tax were deducted from contract awarded between January and August, 2011 but were not remitted to Federal Inland Revenue Service.

This act violated Financial Regulation 235 which stipulates that %deductions for WHT, VAT and PAYE be remitted to Federal Inland Revenue 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 ₦17,006,044.14 (Seventeen million, six thousand, forty-four naira, fourteen kobo) to Federal Inland Revenue Service and forward the evidence of payment to me for verification.

(b) The Director General has been requested to remit the total sum of ₦15,395,825.00 (Fifteen million, three hundred and ninety-five thousand, eight hundred and twenty-five naira) being 25% of Internally Generated Revenue of ₦61,583,300.00 (Sixty-one million, five hundred and eighty-three thousand, three hundred naira) for the year 2011 and 2012 which was not remitted to Consolidated Revenue Fund contrary to Circular Ref. No. BO/IRVE/12235/259/VII/201 of 11th November, 2011, which stipulates that %all Federal Agencies should limit their annual budgetary expenditure from Internally Generated Revenue to not more than 75% of their gross revenue and therefore to ensure prompt remittance of their operating surplus into Consolidated

Revenue Fund+. The practice also contravened the provision of the Fiscal Responsibility Act, 2007.

The Director General has been requested to remit the total sum of ₦15,395,825.00 (Fifteen million, three hundred and ninety-five thousand, eight hundred and twenty-five naira) to the Consolidated Revenue Fund and furnish me with the evidence of remittance for verification.

The issues raised have been taken up with the Director General through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/64 dated 8th September, 2014.

RAW MATERIALS RESEARCH AND DEVELOPMENT COUNCIL, ABUJA

12.07 At the Raw Materials Research and Development Council, Abuja, the following observations were made:

(a) The sum of ₦12,832,250.06 (Twelve million, eight hundred and thirty-two thousand, two hundred and fifty naira, six kobo), 5% Withholding tax was deducted from the total sum of ₦126,645,001.28 (One hundred and twenty-six million, six hundred and forty-five thousand, one naira, twenty-eight kobo) paid to contractors/consultants that engaged in contract of Technical, Professional and Consultancy service instead of 10% applicable rate as provided for by Withholding Tax Guideline thereby resulting to a loss of ₦12,832,250.06 (Twelve million, eight hundred and thirty-two thousand, two hundred and fifty naira, six kobo) (WHT) that supposed to be remitted to the Federal Inland Revenue Services.

This is in contravention of Financial Regulation 234(ii) which stipulate that any loss of Government revenue through direct payment of the VAT and WHT to contractors on failure to provide for Vat and WHT due and remitting same to Federal Inland Revenue Service shall be recovered from the statutory allocation of the defaulting Ministry/Extra-Ministerial office and other arms of Government. Remittance shall be made not later than 21 days after deduction+.

The Executive Director has been requested to recover the outstanding tax of ₦12,832,250.06 (Twelve million, eight hundred and thirty-two thousand, two hundred and fifty naira, six kobo) and pay to Federal Inland Revenue Service and forward evidence of remittance to my for verification.

(b) A Value Added Tax of ₦87,893,216.65 (Eighty-seven million, eight hundred and ninety-three thousand two hundred and sixteen naira, sixty-five kobo) was deducted on payment made to a contractor, but only ₦80,318,759.77 (Eighty million, three hundred and eighteen thousand, seven hundred and fifty-nine naira, seventy-seven kobo), was remitted leaving a balance of ₦7,574,456.79 (Seven million, five hundred and seventy-four thousand, four hundred and fifty-six naira, seventy-nine kobo) unremitted.

Similarly, a Withholding Tax of ₦130,650,159.66 (One hundred and thirty million, six hundred and fifty thousand, one hundred and fifty-nine naira, sixty-six kobo) was deducted as tax payment, but only ₦127,974,487.23 (One hundred and twenty-seven million, nine hundred and seventy-four thousand, four hundred and eighty-seven naira, twenty-three kobo) was remitted, thereby resulting in outstanding balance of ₦2,675,672.43 (Two million, six hundred and seventy-five thousand, six hundred and seventy-two naira, forty-three kobo) were unremitted in the year 2013.

This was a contravention of Financial Regulation 235 which stipulates that %~~le~~duction of WHT, VAT and PAYE shall be remitted to Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid+.

The Executive Director has been requested to recover the outstanding sum of ₦10,250,129.22 (Ten million, two hundred and fifty thousand, one hundred and twenty-nine naira, twenty-two kobo) VAT and WHT and pay to Federal Inland Revenue Service, and forward evidence of remittances to me for verification.

All the issues raised have been taken up with the Executive Director through my Audit Inspection Report Ref. No. AOuGF/RAD/NOGRA/VOL.IV/71 dated 14th November, 2014.

NIGERIAN EDUCATIONAL RESEARCH AND DEVELOPMENT COUNCIL, KWALI

12.08 During the special revenue and tax remittance audit of Nigerian Educational Research and Development Council, Kwali, the following observations were made:

(a) A sum of ₦55,939,539.98 (Fifty-five million, nine hundred and thirty-nine thousand, five hundred and thirty-nine naira, ninety-eight kobo) was deducted as Withholding (WHT) and Value Added (VAT) Tax from a total contract sum of ₦720,627,026.97 (Seven hundred and twenty million, six hundred and twenty-seven thousand, twenty-six naira, ninety-seven kobo) between January, 2013 to December, 2013, but a total sum of ₦33,268,428.51 (Thirty-three million, two hundred and sixty-eight thousand, four hundred and twenty-eight naira, fifty-one kobo) was remitted, leaving an outstanding balance of ₦22,671,111.47 (Twenty-two million, six hundred and seventy-one thousand, one hundred and eleven naira, forty-seven kobo) yet to be paid to Federal Inland revenue Service.

This is a contravention of Financial Regulation 235 which stipulates that %~~le~~ductions for WHT, VAT and PAYE shall be remitted to Federal Inland Revenue at the same time payee who is the subject of the deduction is paid+.

The Executive Secretary has been requested to ensure remittance of outstanding balance of ₦22,671,111.47 (Twenty-two million, six hundred and seventy-one thousand, one hundred and eleven naira, forty-seven kobo) to

Federal Inland Revenue Service and forward receipt particulars to my Office for verification.

(b) A sum of ₦11,085,654.62 (Eleven million, eighty-five thousand, six hundred and fifty-four naira, sixty-two kobo) PAYE was deducted from staff salaries between January and December, 2013, while the sum of ₦4,478,665.79 (Four million, four hundred and seventy-eight thousand, six hundred and sixty-five naira, seventy-nine kobo) was remitted to Federal Inland Revenue Service, leaving an outstanding balance of ₦6,606,988.83 (Six million, six hundred and six thousand, nine hundred and eighty-eight naira, eighty-three kobo) unremitted.

This is a contravention of Financial Regulation 235 which stipulates that %deductions for WHT, VAT and PAYE shall be remitted to Federal Inland Revenue at the same time payee who is the subject of the deduction is paid+.

The Executive secretary has been requested to recover the outstanding balance of ₦6,606,988.83 (Six million, six hundred and six thousand, nine hundred and eighty-eight naira, eighty-three kobo) and remit same to Federal Inland Revenue Service and forward particulars of payment to me for verification.

All the issues raised above have been communicated to the Executive Secretary through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/67 dated 24th September, 2014.

NIGERIA COMMUNICATIONS SATELLITE LIMITED

12.09 During the special revenue and tax remittance audit of the Nigeria Communications Satellite Limited, the following observations were made

(a) The sum of ₦26,027,034.92 (Twenty-six million, twenty-seven thousand, thirty-four naira, ninety-two kobo) and \$66,400.42 (Sixty-six thousand, four hundred dollars, forty-two cents) representing 25% Internally Generated Revenue were not remitted to Consolidated Revenue Fund, from the total sum of ₦104,108,139.67 (One hundred and four million, one hundred and eight thousand, one hundred and thirty-nine naira, sixty-seven kobo) and \$265,601.66 (Two hundred and sixty-five thousand, six hundred and one dollar, sixty-six cents) total Internally Generated Revenue in the year 2013.

This is a contravention of Financial Regulation 236 which stipulates that %Revenue paid into the Revenue Accounts for Internally Generated Revenue of MDAs shall be transferred to the Consolidated Revenue Fund before 15th of the month following the month of collection of the Revenue+. It was also a violation of Finance Circular Ref. No. BO/RVE/12235/259/VII/201 of 11th November, 2011 which states that %as an interim measure, all Federal Agencies/Parastatals should limit their annual budgetary expenditure from Internally Generated Revenue to not more than 75% of their gross revenue+.

(b) Value Added Tax (VAT) of ₦114,635,730.13 (One hundred and fourteen million, six hundred and thirty-five thousand, seven hundred and thirty naira,

thirteen kobo) and Withholding Tax (WHT) of ₦137,998,381.36 (One hundred and thirty-seven million, nine hundred and ninety-eight thousand, three hundred and eighty-one naira, thirty-six kobo) were the deductions made from the contract awarded in the year 2012 and 2013. However, it was observed that only VAT of ₦77,620,686.23 (Seventy-seven million, six hundred and twenty thousand, six hundred and eighty-six naira, twenty-three kobo) and WHT of ₦84,334,744.83 (Eighty-four million, three hundred and thirty-four thousand, seven hundred and forty-four naira, eighty-three kobo) that were remitted to FIRS while VAT and WHT totaling ₦37,015,043.90 (Thirty-seven million, fifteen thousand, forty-three naira, ninety kobo) and ₦53,663,636.53 (Fifty-three million, six hundred and sixty-three thousand, six hundred and thirty-six naira, fifty-three kobo) respectively remained outstanding Tax liabilities.

The Managing Director has been requested to remit the outstanding balance of VAT and WHT of ₦90,678,680.43 (Ninety million, six hundred and seventy-eight thousand, six hundred and eighty naira, forty-three kobo) to FIRS and furnish me with details of receipt particulars for verification.

(c) Also, the total sum of ₦2,298,612.42 (Two million, two hundred and ninety-eight thousand, six hundred and twelve naira, forty-two kobo) which represented an unspent balance from Overhead Expenditure Vote for the year 2013 was not remitted to the Consolidated Revenue Fund, contrary to Financial Regulation 314(a) which states that %All unspent balance on recurrent Expenditure Vote cannot be revoted+

The Managing Director has been requested to pay back the unspent balance of ₦2,298,612.42 (Two million, two hundred and ninety-eight thousand, six hundred and twelve naira, forty-two kobo) to the Sub-Treasury and forward to me the receipt particulars for verification.

All the issues raised have been communicated to the Managing Director through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/65 dated 8th September, 2014.

FEDERAL AIRPORT AUTHORITY OF NIGERIA

12.10 At the Federal Airport Authority of Nigeria, the following observations were made:

(b) A sum of ₦250,000,000.00 (Two hundred and fifty million naira) was said to have been remitted to the Consolidated Revenue Fund as operating surplus for the year 2013, but there was no evidence of remittance to the Consolidated Revenue Fund.

This is a contravention of Financial Regulation 205 and 206 which states that when public fund is paid or received, treasury receipt book 6 shall be obtained for the sum of money paid to government purse.

The Managing Director has been requested to remit the sum of ₦250,000,000.00 (Two hundred and fifty million naira) to Treasury and forward the remittance particulars to me for verification.

(c) At Federal Airport Authority of Nigeria, Ikeja, a Value Added Tax of ₦146,788,013.81 (One hundred and forty-six million, seven hundred and eighty-eight thousand, thirteen naira, eighty-one kobo) and Withholding Tax of ₦185,089,493.42 (One hundred and eighty-five million, eighty-nine thousand, four hundred and ninety-three naira, forty-two kobo) deducted from payment made by the Authority in 2013 were not remitted to Federal Inland Revenue Service. The under remittance for both VAT and WHT amounted to ₦331,877,507.23 (Three hundred and thirty-one million, eight hundred and seventy-seven thousand, five hundred and seven naira, twenty-three kobo).

The Authority deducted the sums of ₦187,920,356.59 (One hundred and eighty-seven million, nine hundred and twenty thousand, three hundred and fifty-six naira, fifty-nine kobo) Value Added Tax and ₦239,905,926.19 (Two hundred and thirty-nine million, nine hundred and five thousand, nine hundred and twenty-six naira, nineteen kobo) Withholding tax respectively from contract awarded but only ₦41,132,342.78 (Forty-one million, one hundred and thirty-two thousand, three hundred and forty-two naira, seventy-eight kobo) VAT and ₦54,816,432.77 (Fifty-four million, eight hundred and sixteen thousand, four hundred and thirty-two naira, seventy-seven kobo) WHT were remitted, thus resulting in ₦331,887,507.23 (Three hundred and thirty-one million, eight hundred and eighty-seven thousand, five hundred and seven naira, twenty-three kobo) unremitted to Federal Inland Revenue Service.

The Managing Director has been requested to recover and remit the total sum of ₦331,887,507.23 (Three hundred and thirty-one million, eight hundred and eighty-seven thousand, five hundred and seven naira, twenty-three kobo) to Federal Inland Revenue Service and furnish me with the receipt particulars for verification.

(d) Also, the sums of ₦16,092,001,458.46 (Sixteen billion, ninety-two million, one thousand, four hundred and fifty-eight naira, forty-six kobo) and \$2,751,631.45 (Two million, seven hundred and fifty-one thousand, six hundred and thirty one dollars, forty five cents) were trade debts that were still outstanding against some organizations as at the time of inspection in May, 2014.

Similarly, the sum of ₦62,187,706.81 (Sixty-two million, one hundred and eighty-seven thousand, seven hundred and six naira, eighty-one kobo) was outstanding loan against 134 (One hundred and thirty-four) staffs.

The Managing Director has been requested to ensure that the total sum of ₦16,092,001,458.46 (Sixteen billion, ninety-two million, one thousand, four hundred and fifty-eight naira, forty-six kobo) and \$2,751,631.45 (Two million, seven hundred and fifty-one thousand, six hundred and thirty one dollars, forty five cents) are recovered and evidence of payment are forwarded to me for verification.

(e) At the Port-Harcourt Airport, it was observed that Value Added Tax of ₦6,474,844.98 (Six million, four hundred and seventy-four thousand, eight hundred and forty-four naira, ninety-eight kobo) and Withholding Tax of ₦5,232,484.59 (Five million, two hundred and thirty-two thousand, four hundred and eighty-four naira, fifty-nine kobo), all totaling ₦11,707,329.57 (Eleven million, seven hundred and seven thousand, three hundred and twenty-nine naira, fifty-seven kobo) were deducted from a contract sum of ₦135,971,681.25 (One hundred and thirty-five million, nine hundred and seventy-one thousand, six hundred and eighty-one naira, twenty-five kobo) but were not remitted to Federal Inland Revenue Service.

Also, another Withholding Tax totaling ₦1,242,357.39 (One million, two hundred and forty-two thousand, three hundred and fifty-seven naira, thirty-nine kobo) was deducted for State Board of Internal revenue Service but not remitted to the Board as at the time of audit inspection in May, 2014.

Similarly, staff loan totaling ₦133,661,249.43 (One hundred and thirty-three million, six hundred and sixty-one thousand, two hundred and forty-nine naira, forty-three kobo) was still outstanding against 112 (One hundred and twelve) staff.

The Managing Director has been requested to ensure that ₦11,707,329.57 (Eleven million, seven hundred and seven thousand, three hundred and twenty-nine naira, fifty-seven kobo) and ₦1,242,357.39 (One million, two hundred and forty-two thousand, three hundred and fifty-seven naira, thirty-nine kobo) are remitted to both Federal Inland Revenue Service and State Board of Internal Revenue Service respectively while outstanding staff debts of ₦133,661,249.43 (One hundred and thirty-three million, six hundred and sixty-one thousand, two hundred and forty-nine naira, forty-three kobo) are recovered and evidence of recovery and remittances particulars should be forwarded to my Office for verification.

(f) At the Nnamdi Azikiwe International Airport, Abuja, it was observed that a sum of ₦2,847,004,656.25 (Two billion, eight hundred and forty-seven million, four thousand, six hundred and fifty-six naira, twenty-five kobo) accrued revenue was still outstanding against some organizations as at the time of audit inspection in May, 2014.

The Managing Director has been requested to recover the outstanding revenue of ₦2,847,004,656.25 (Two billion, eight hundred and forty-seven million, four thousand, six hundred and fifty-six naira, twenty-five kobo) and pay to Sub-treasury, while evidence of payment should be forwarded to my Office for verification.

(g) At the Kaduna Airport, it was observed that a sum of ₦259,176,193.50 (Two hundred and fifty-nine million, one hundred and seventy-six thousand, one hundred and ninety-three naira, fifty kobo) and \$2,277,473.71 (Two million, two hundred and seventy-seven thousand, four hundred and seventy-three dollars, seventy-one cents) was an accrued revenue still outstanding against some trade debtors as at May, 2014.

The Managing Director has been requested to recover the outstanding debts of ₦259,176,193.50 (Two hundred and fifty-nine million, one hundred and seventy-six thousand, one hundred and ninety-three naira, fifty kobo) and \$2,277,473.71 (Two million, two hundred and seventy-seven thousand, four hundred and seventy-three dollars, seventy-one cents) and pay to sub-treasury while evidence of Treasury receipt particulars should be forwarded to me for verification.

All the issues raised above have been communicated to the Managing Director through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/73 dated 18th December, 2014 for prompt action.

UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, MINNA

12.11 During the special revenue and tax remittance audit of Upper Niger River Basin Development Authority, Minna, the following observations were made:

(a) Withholding Tax (WHT) totaling ₦105,728,603.97 (One hundred and five million, seven hundred and twenty-eight thousand, six hundred and three naira, ninety-seven kobo) and Value Added Tax (VAT) of ₦101,220,797.07 (One hundred and one million, two hundred and twenty thousand, seven hundred and ninety-seven naira, seven kobo) were deducted from contract awarded in the year 2012, but only the total sum of ₦90,091,225.52 (Ninety million, ninety-one thousand, two hundred and twenty-five naira, fifty-two kobo) Withholding Tax (WHT) and ₦99,240,088.16 (Ninety-nine million, two hundred and forty thousand, eighty-eight naira, sixteen kobo) Value Added Tax (VAT) were remitted to Federal Inland Revenue Service.

The act resulted into outstanding balances of ₦15,637,378.45 (Fifteen million, six hundred and thirty-seven thousand, three hundred and seventy-eight naira, forty-five kobo) Withholding Tax (WHT) and ₦1,980,708.91 (One million, nine hundred and eighty thousand, seven hundred and eight naira, ninety-one kobo) Value Added Tax (VAT), all totaling ₦17,618,087.36 (Seventeen million, six hundred and eighteen thousand, eighty-seven naira, thirty-eight kobo) to be remitted to Federal Inland Revenue Service.

The Managing Director has been requested to ensure remittance of outstanding tax balance ₦17,618,087.36 (Seventeen million, six hundred and eighteen thousand, eighty-seven naira, thirty-eight kobo) and furnish me with evidence of remittance to Federal Inland Revenue Service for verification.

(b) The Upper Niger River Basin Development Authority engaged in extra-budgetary spending without regard to the constraint of budgetary provision, for example, the sum of ₦1,976,675.84 (One million, nine hundred and seventy-six thousand, six hundred and seventy-five naira, eighty-four kobo) and ₦1,129,484.00 (One million, one hundred and twenty-nine thousand, four hundred and eighty-four naira) were transferred from revenue account to Overhead and Capital account for various expenses in the year 2012 and 2013 respectively without an approval from the National Assembly. It was also a contravention of Financial Regulation 223 which stipulates that no deductions shall be made from any revenue collections and the gross amount received must on all occasion be accounted for in full.

The Managing Director was requested to pay into the Consolidated Revenue Fund Account the total sum of ₦3,106,159.84 (Three million, one hundred and six thousand, one hundred and fifty-nine naira, eighty-four kobo) being what CRF would have received had there been no extra-budgetary spending and unauthorized virement. Evidence of such remittance should be forwarded to my Office for verification.

The issues raised have been taken up with the Managing Director through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/70 dated 13th October, 2014 and his response is being awaited as at the time of compiling this report in August, 2015.

IKOYI MICRO AND SMALL TAX OFFICE, LAGOS

12.12 During the recent special revenue and tax remittance audit carried out in Ikoyi Micro and Small Tax Office, Lagos, it was observed that Company Income Tax arrears amounting to ₦1,516,636.40 (One million, five hundred and sixteen thousand, six hundred and thirty-two naira, forty kobo) was outstanding against 4 (Four) companies.

Similarly, Value Added Tax (VAT) arrears of ₦5,603,398.41 (Five million, six hundred and three thousand, three hundred and ninety-eight naira, forty-one kobo) was also outstanding against one company and remain uncollected as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦1,516,636.40 (One million, five hundred and sixteen thousand, six hundred and thirty-six naira, forty kobo) Company Income Tax and ₦5,603,398.41 (Five million, six hundred and three thousand, three hundred and ninety-eight naira, forty-one kobo) Value Added Tax arrears and forward evidence of recovery to this Office for verification.

The issues raised have been taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/87 dated 20th April, 2015 and his response is being awaited as at the time of compiling this report in July, 2015.

APAPA MICRO AND SMALL TAX OFFICE, LAGOS

12.13 During the recent special revenue and tax remittance audit carried out in Apapa Micro and Small Tax Office, the following observations were made:

(a) Company Income Tax (CIT) totaling ₦27,937,753.32 (Twenty-seven million, nine hundred and thirty-seven thousand, seven hundred and fifty-three naira, thirty-two kobo) was the arrears of revenue outstanding against (130) companies and remain uncollected as at 31st December, 2014, in contravention of CIT Laws 1996, No. 31, 2007 No. 56.

The Executive Chairman has been requested to recover the sum of ₦27,937,753.32 (Twenty-seven million, nine hundred and thirty-seven thousand, seven hundred and fifty-three naira, thirty-two kobo) being Company Income Tax (CIT) arrears and forward evidence of recovery to me for verification.

The issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/88 dated 17th April, 2015, and his response is being awaited as at the time of compiling this report in July, 2015.

ISOLO MICRO AND SMALL TAX OFFICE, LAGOS

12.14 During the recent special and tax remittance audit carried out in Isolo Micro and Small Tax Office in Lagos, it was observed that Company Income Tax, Value Added Tax (VAT), Withholding Tax (WHT) and Education Development Tax (EDT) amounting to ₦97,152,040.19 (Ninety-seven million, one hundred and fifty-two thousand, forty naira, nineteen kobo), ₦59,233,200.92 (Fifty-nine million, two hundred and thirty-three thousand, two hundred naira, ninety-two kobo), ₦39,547,777.66 (Thirty-nine million, five hundred and forty-seven thousand, seven hundred and seventy-seven naira, sixty-six kobo), ₦8,908,758.84 (Eight million, nine hundred and eight thousand, seven hundred and fifty-eight naira, eighty-four kobo) respectively were owed by various companies as at 31st December, 2014.

The Executive Chairman has been requested to recover all the outstanding arrears owed Federal Inland Revenue Service and forward the evidence of recovery to this Office for verification.

All the issues raised have been taken up with the Executive Chairman through audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/79 dated 31st March, 2015 and his response is being awaited as at the time of compiling this report in August, 2015.

YABA MICRO AND SMALL TAX OFFICE, LAGOS

12.15 During recent special revenue and tax remittance audit carried out in Yaba Micro and Small Tax Office, Lagos, records revealed that various companies owed Company Income Tax totaling ₦60,249,464.71 (Sixty million, two hundred and forty-nine thousand, four hundred and sixty-four naira, seventy-one kobo), Education Development tax of ₦11,107,192.34 (Eleven million, one hundred and seven thousand, one hundred and ninety-two naira, thirty-four kobo), and Value Added Taxes (VAT) amounting to ₦19,459,918.12 (Nineteen million, four hundred and fifty-nine thousand, nine hundred and eighteen naira, twelve kobo) as at 31st December, 2014.

The Executive Chairman has been requested to recover arrears of various companies owed Company Income Tax totaling ₦60,249,464.71 (Sixty million, two hundred and forty-nine thousand, four hundred and sixty-four naira, seventy-one kobo) Company Income Tax (CIT), ₦11,107,192.34 (Eleven million, one hundred and seven thousand, one hundred and ninety-two naira, thirty-four kobo), Education Development Tax EDT) and ₦19,459,918.12 (Nineteen million, four hundred and fifty-nine thousand, nine hundred and eighteen naira, twelve kobo) Value Added Tax (VAT) respectively and forward evidence of recovery to this Office for verification.

The issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/75 dated 27th March, 2015 and his response is being awaited as at the time of compiling this report in August, 2015.

ONIKAN MICRO AND SMALL TAX OFFICE, LAGOS

12.16 During special revenue and tax remittance carried out in Onikan Micro and Small Tax office, the following observations were made:

(a) The total sums of ₦38,022,449.62 (Thirty-eight million, twenty-two thousand, four hundred and forty-nine naira, sixty-two kobo) in respect of VAT were owed by 3 (Three) companies as at 31st December, 2014.

(b) Withholding Tax amounting to ₦13,904,847.70 (Thirteen million, nine hundred and four thousand, eight hundred and forty-seven naira, seventy kobo) was owed by 3 (Three) companies during the period being audited.

(c) Arrears amounting to ₦119,698.14 (One hundred and nineteen thousand, six hundred and ninety-eight naira, fourteen kobo) in respect of Education Tax (EDT) were owed by 3 (Three) companies as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦38,022,449.62 (Thirty-eight million, twenty-two thousand, four hundred and forty-nine naira, sixty-two kobo) Value Added Tax (VAT), ₦13,904,847.70 (Thirteen million, nine hundred and four thousand, eight hundred and forty-seven naira, seventy

kobo), Withholding Tax (WHT), and ₦119,698.14 (One hundred and nineteen thousand, six hundred and ninety-eight naira, fourteen kobo) Education Development Tax (EDT) arrears respectively and forward evidence of recovery to this Office for verification.

The issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/78 dated 27th March, 2015 and his response is being awaited as at the time of writing this report in August, 2015.

ONIGBONGBON MICRO AND SMALL TAX OFFICE, LAGOS

12.17 During the recent special revenue and tax remittance audit inspection of Onigbongbo Micro and Small Tax Office (MSTD), Onigbongbo, the following observations were made:

(a) Audit scrutiny of the revenue records revealed that 10 (Ten) companies owed the Government the total sums of ₦684,639.00 (Six hundred and eighty-four thousand, six hundred and thirty-nine naira) in respect of Company Income Tax (CIT) as at 31st December, 2014.

(b) Also, the sum of ₦3,547,827.27 (Three million, five hundred and forty-seven thousand, eight hundred and twenty-seven naira, twenty-seven kobo) in respect of Education Tax (EDT) was owed by 7 (Seven) companies as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦684,639.00 Company Income Tax and ₦3,547,827.27 arrears of Education Development Tax and forward evidence of recovery to this Office for audit verification.

(c) The Tax Office revenue record revealed that 6 (Six) companies owed the Office ₦5,509,728.32 (Five million five hundred and nine thousand, seven hundred and twenty-eight naira, thirty-two kobo) in respect of Value Added Tax (VAT) as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦5,509,728.32 arrears of Value Added Tax (VAT) and forward evidence of recovery to this Office for verification.

The issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/76 dated 27th March, 27th March, 2015 and his response is being awaited as at the time of compiling this report in August, 2015.

LARGE TAX OFFICE, AGIDINGBI, IKEJA, LAGOS

12.18 During the recent special revenue and tax remittance audit carried out in Large Tax Office, Agidingbi, Ikeja, Lagos, the following observations were made:

- (a) Total sum of ~~₦~~254,761,741.67 (Two hundred and fifty-four million, seven hundred and sixty-one thousand, seven hundred and forty-one naira, sixty-seven kobo) including penalty and interest, was owed by 6 (Six) companies in respect of Company Income Tax (CIT) as at 31st December, 2014.
- (b) Education Tax totaling ~~₦~~44,083,011.06 (Forty-four million, eighty-three thousand, eleven naira, six kobo) was owed by 6 (Six) companies in as at 31st December, 2014.
- (c) Withholding Tax for the sum of ~~₦~~57,349,013.86 (Fifty-seven million, three hundred and forty-nine thousand, thirteen naira, eighty-six kobo) was owed by 4 (Four) companies as at 31st December, 2014.
- (d) A company owed the Capital Gain tax totaling ~~₦~~33,455,577.48 (Thirty-three million, four hundred and fifty-five thousand, five hundred and seventy-seven naira, forty-eight kobo) as at 31st December, 2014.
- (e) Value Added Tax (VAT) amounting to ~~₦~~32,035,573.79 (Thirty-two million, thirty-five thousand, five hundred and seventy-three naira, seventy-three naira, seventy-nine kobo) was owed by 2 (Two) companies as at 31st December, 2014.

The Executive Chairman had been requested to recover all the arrears of taxes owed Federal Inland Revenue Service and forward the recovery particulars to this Office for verification.

All the issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV dated 27th March, 2015 and his response is being awaited as at the time of compiling this report in August, 20145

IKORODU MICRO AND SMALL TAX OFFICE, LAGOS

12.19 During special revenue and tax remittance audit carried out recently in Ikorodu Micro and Small Tax Office, it was observed that Company Income Tax (CIT) arrears of ~~₦~~66,950,105.11 (Sixty-six million, nine hundred and fifty thousand, one hundred and five naira, eleven kobo) was outstanding against (30) companies.

Similarly, Education Development Tax (EDT) arrears of ~~₦~~4,335,227.89 (Four million, three hundred and thirty-five thousand, two hundred and twenty-seven naira, eighty-nine kobo) was also outstanding against (20) companies and remain uncollected as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦66,950,105.11 Company Income Tax (CIT) and ₦4,335,227.89 Education Development Tax (EDT) arrears and forward evidence of recovery to this Office for verification.

All the issues raised above have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/80 dated 13th April, 2015 and his response is being awaited as at the time of compiling this report in July, 2015.

GOVERNMENT BUSINESS TAX OFFICE AGIDINGBI IKEJA, LAGOS

12.20 At a special revenue and tax remittance audit carried out in Government Business Tax Office, Ikeja, it was observed that Withholding Tax (WHT) arrears of ₦357,460,164.84 (Three hundred and fifty-seven million, four hundred and sixty thousand, one hundred and sixty-four naira, eighty-four kobo) and Value Added Tax (VAT) arrears of ₦435,679,434.93 (Four hundred and thirty-five million, six hundred and seventy-nine thousand, four hundred and thirty-four naira, ninety-three kobo) was owed by (20) Local Government Council and Polytechnics for 2014 fiscal year.

The Executive Chairman has been requested to recover ₦357,460,164.84 Withholding Tax (WHT) and ₦435,679,434.93 Value Added Tax (VAT) arrears and forward evidence of recovery to this Office for confirmation.

This issue has been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/83 dated 17th April, 2015, and his response is being awaited as at the time of compiling this report in July, 2015.

ILUPEJU II MICRO AND SMALL TAX OFFICE, LAGOS

12.21 During the special revenue and tax remittance audit carried out at Ilupeju II Micro and Small Tax Office, Lagos, the following observations were made:

(a) Company Income Tax (CIT) of ₦27,424,826.69 (Twenty-seven million, four hundred and twenty-four thousand, eight hundred and twenty-six naira, sixty-nine kobo) was outstanding against (10) companies.

Another Education Development Tax (EDT) arrears of ₦5,541,116.28 (Five million, five hundred and forty-one thousand, one hundred and sixteen naira, twenty-eight kobo) was owed by (10) companies and remain uncollected as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦27,424,826.69 Company Income Tax (CIT) and ₦5,541,116.28 Education Development Tax (EDT) arrears and forward evidence of recovery to me for verification.

All the issues raised have been communicated to the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/81 dated 13th April, 2015 and his response is being awaited as at the time of compiling this report in July, 2015.

AGEGE MICRO AND SMALL TAX OFFICE, LAGOS

12.22 During special revenue and tax remittance audit recently carried out in Agege Micro and Small Tax Office, Lagos, it was observed that Company Income Tax arrears of ~~N~~5,461,460.00 (Five million, four hundred and sixty-one thousand, four hundred and sixty naira) was owed by (30) companies and remain uncollected as at 31st December, 2014.

The Executive Chairman has been requested to recover ~~N~~5,461,460.00 arrears of Company Income Tax (CIT) and forward evidence of recovery details to me for verification.

All the issues raised have been taken up with the Executive Chairman through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/87 dated 17th April, 2015 and his response is still being awaited.

BROAD STREET MICRO AND SMALL TAX OFFICE, LAGOS

12.23 During the recent special Revenue and Tax Remittance audit carried out in Broad Street Micro and Small Tax Office, Lagos, the following observations were made:

(a) Company Income Tax (CIT) amounting to ~~N~~106,178,039.85 (One hundred and six million, one hundred and seventy-eight thousand, thirty-nine naira, eighty-five kobo) was outstanding against (9) companies as at 31st December, 2014.

Similarly, Education Development Tax (EDT) arrears of ~~N~~10,803,161.14 (Ten million, eight hundred and three thousand, one hundred and sixty-one naira, fourteen kobo) was owed by (8) companies as at 31st December, 2014 still remain uncollected.

The Executive Chairman has been requested to recover ~~N~~106,178,039.85 (One hundred and six million, one hundred and seventy-eight thousand, thirty-nine naira, eighty-five kobo) Company Income Tax (CIT) and ~~N~~10,803,161.14 (Ten million, eight hundred and three thousand, one hundred and sixty-one naira, fourteen kobo) Education Development Tax (EDT) arrears and forward evidence of recovery to this Office for verification.

(b) Value Added Tax (VAT) totaling ~~N~~42,904,038.00 (Forty-two million, nine hundred and four thousand, thirty-eight naira) was outstanding against (7) companies. Another Withholding Tax (WHT) arrears of ~~N~~6,661,693.00 (Six

million, six hundred and sixty-one thousand, six hundred and ninety-three naira) was owed by (8) companies as at 31st December, 2014 and remain uncollected.

The Executive Chairman has been requested to recover ~~₦~~42,904,038.00 (Forty-two million, nine hundred and four thousand, thirty-eight naira) Value Added Tax (VAT) and ~~₦~~6,661,693.00 (Six million, six hundred and sixty-one thousand, six hundred and ninety-three naira) Withholding Tax (WHT) arrears and forward evidence of recovery to this Office for verification.

These issues have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/85 dated 17th April, 2015 and his response is being awaited as at the time of compiling this report in July, 2015.

AJAH MICRO AND SMALL TAX OFFICE, LAGOS

12.24 During the recent audit inspection carried out in Ajah Micro and Small Tax Office, (MSTD), Lagos, the following observations were made:

(a) Company Income Tax of ~~₦~~20,569,146.46 (Twenty million, five hundred and sixty-nine thousand, one hundred and forty-six naira, forty-six kobo) was owed by (3) companies as at 31st December, 2014.

Also, Education Development Tax (EDT) arrears of ~~₦~~8,311,132.88 (Eight million, three hundred and eleven thousand, one hundred and thirty-two naira, eighty-eight kobo) was still outstanding against some companies and remain uncollected as at 31st December, 2014.

(b) Arrears of Value Added Tax (VAT) amounting to ~~₦~~27,595,565.27 (Twenty-seven million, five hundred and ninety-five thousand, five hundred and sixty-five naira, twenty-seven kobo) owed by (6) companies remained uncollected as at 31st December, 2014. This is in contravention of Federal Inland Revenue Service Circular No. 2008/05 dated December, 2008 and Section 85(ia) of CITA 2004.

The Chairman has been informed of the total outstanding tax liabilities of ~~₦~~56,475,844.63 (Fifty-six million, four hundred and seventy-five thousand, eight hundred and forty-four naira, sixty-three kobo) for prompt collection and remittance to the appropriate authority and forward particulars for my verification.

The issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No OAuGF/RAD/NOGRA/VOL.IV/86 dated 17th April, 2015 and his response is being awaited as at the time of compiling this report in July, 2015.

BAR BEACH MICRO AND SMALL TAX OFFICE, LAGOS

12.25 During the recent special revenue and tax remittance audit carried out in Bar Beach Micro and Small Tax, Office, Lagos, the following observations were made:

(a) The sum of ₦4,002,050,239.20 (Four billion, two million, fifty thousand, two hundred and thirty-nine naira, twenty kobo) was the revenue target in fiscal year 2014, while the actual revenue collected was ₦3,910,972,931.74 (Three billion, nine hundred and ten million, nine hundred and seventy-two thousand, nine hundred and thirty-one naira, seventy-four kobo), leading to a deficit of ₦91,077,307.46 (Ninety-one million, seventy-seven thousand, three hundred seven naira, forty-six kobo).

(b) Company Income Tax (CIT) arrears amounting to ₦75,898,326.45 (Seventy-five million, eight hundred and ninety-eight thousand, three hundred and twenty-six naira, forty-five kobo) was outstanding against (10) companies, while Withholding Tax (WHT) arrears of ₦2,297,840.92 (Two million, two hundred and ninety-seven thousand, eight hundred and forty naira, ninety-two kobo) was also outstanding against (10) companies and remain uncollected as at 31st December, 2014.

The Executive Chairman has been requested to recover ₦75,898,326.45 Company Income Tax and ₦2,297,840.92 Withholding Tax (WHT) arrears and forward evidence of recovery to this Office for confirmation.

The issues raised have been taken up with the Executive Chairman through Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/84 dated 20th April, 2015 and his response is being awaited as at the time of compiling this report in July, 2015.

NIGERIA CUSTOMS SERVICE

12.26 At the Nigeria Customs Service, the following observations were made:

(a) Audit examination of payment voucher dated 14th August, 2014 for ₦66,735,250.00 (Sixty-six million, seven hundred and thirty-five thousand, two hundred and fifty naira) in favour of a contractor for the Implementation of NCS Filing and Archiving Digitization of Phase 1 revealed that:

- (i) Letter of award of contract, contract agreement and detailed job specifications were not attached to the payment voucher.
- (ii) The criteria and rate used to arrive at the cost for the evaluation, final appraisal, drafting of final report and setting up of team 1 for Phase 2 of

the project done by the contractor were not stated in its invoice attached to the payment voucher.

- (iii) VAT and WHT of 5% each calculated and added to sub-total of ₦79,000,000.00 (Seventy-nine million naira) to arrive at ₦86,900,000.00 (Eighty-six million, nine hundred thousand naira) total cost of Phase 1 indicated that WHT of ₦3,950,000.00 (Three million, nine hundred and fifty thousand naira) was borne by Nigeria Customs Service instead of the contractor.

In view of the above anomalies, it was difficult to accept that the expenditure was incurred in the interest of public.

The Comptroller-General of Customs has been requested to recover from the contractor the 5% WHT of ₦3,950,000.00 calculated on and added to the invoice paid to the company and paid to chest and evidence of such recovery particulars, should be forwarded to this Office for confirmation.

(b) Audit examination of payment voucher No. 0152 of 8th August, 2014 in the sum of ₦28,270,000.00 (Twenty-eight million, two hundred and seventy thousand naira), being payment in favour of a contractor for a 4-day training on Inter-Personal Skill Development at Nigeria Customs Service revealed the following anomalies:

- (i) The list of the 250 (Two hundred and fifty) Seminar participants was not attached to the payment voucher.
- (ii) The purpose of consultancy fee of ₦1,000,000.00 (One million naira) included in the proposal was not stated when actually the course fee is already itemized and added.
- (iii) The identity of the consultant was not mentioned.

The practice contravened Financial Regulation 603 which stipulates that all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates so as to enable them to be checked without reference to any documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets etc+.

The Comptroller-General of Customs has been requested to account fully for the disbursement otherwise the total contract sum of ₦28,270,000.00 (including the consultancy fee of ₦1,000,000.00) should be recovered from the contractor and paid to Treasury.

The issues raised have been communicated to the Comptroller-General of Customs through Audit Inspection Report Ref. No. OAuGF/RAD/NCS/VOL.III/09 dated 16th March, 2015.

NIGERIAN EXPORT PROMOTION COUNCIL, ABUJA

12.27 During audit examination of the accounting documents and records at the Nigerian Export Promotion Council, Abuja, the following observations were made:

(a) Contracts worth ₦674,780,770.38 (Six hundred and seventy-four million, seven hundred and eighty thousand, seven hundred and seventy naira, thirty-eight kobo) were awarded to various contractors during the period between January and December, 2014. Out of a total sum of ₦71,239,924.42 (Seventy-one million, two hundred and thirty-nine thousand, nine hundred and twenty-four naira, forty-two kobo) that was deducted as WHT and VAT, only the sum of ₦52,040,477.28 (Fifty-two million, forty thousand, four hundred and seventy-seven naira, twenty-eight kobo) was remitted to Federal Inland Revenue Service while the balance of ₦19,199,447.14 (Nineteen million, one hundred and ninety-nine thousand, four hundred and forty-seven naira, fourteen kobo), remained unremitted.

This practice contravened Financial Regulation 235 which stipulates that %deductions for WHT, VAT and PAYE shall be remitted to Federal Inland Revenue Service without further delay and evidence of payment should be forwarded to me for verification.

(b) It was also observed that contracts valued at the total sum of ₦285,339,168.54 (Two hundred and eighty-five million, three hundred and thirty-nine thousand, one hundred and sixty-eight naira, fifty-four kobo) awarded between January and December, 2014, the sum of ₦13,583,459.61 (Thirteen million, five hundred and eighty-three thousand, four hundred and fifty-nine naira, sixty-one kobo) was deducted as WHT and VAT instead of the sum of ₦16,311,474.76 (Sixteen million, three hundred and eleven thousand, four hundred and seventy-four naira, seventy-six kobo). This resulted to a difference of ₦2,728,015.15 (Two million, seven hundred and twenty-eight thousand, fifteen naira, fifteen kobo).

The Executive Chairman has been requested to recover the total sum of ₦2,728,015.15 (Two million, seven hundred and twenty-eight thousand, fifteen naira, fifteen kobo), representing under-deduction of taxes from the contractors and pay to Federal Inland Revenue Service. Evidence of such remittance should be forwarded to my Office for verification.

These issues have been communicated to the Executive Chairman through my audit Inspection Report Ref. No. OAuGF/RESAD/VOL.IV/91 dated 9th June, 2015. His response is still being awaited as at the time of compiling this report in August, 2015.

FEDERAL HOUSING AUTHORITY

12.28 During Special revenue and tax remittance audit carried out in Federal Housing Authority, the following observations were made:

(a) The sum of ~~₦~~909,468,696.00 (Nine hundred and nine million, four hundred and sixty-eight thousand, six hundred and ninety-six naira) was the difference observed in the Authority's Financial Statement our examination revealed that the sum of ~~₦~~1,748,569,355.57 (One billion, seven hundred and forty-eight million, five hundred and sixty-nine thousand, three hundred and fifty-five naira, fifty-seven kobo) was invested as Fixed Term Deposit in various banks, whereas the sum of ~~₦~~2,658,038,051.57 (Two billion, six hundred and fifty-eight million, thirty-eight thousand, fifty-one naira, fifty-seven kobo) was recorded in Investment Schedule maintained by the Authority in the year 2012 as Fixed Deposit figure.

This is a violation of Treasury Circular No. TRY/A5&B5/2009 dated 19th June, 2009 which states that %Ministries/Extra-Ministerial Department, Agencies, Parastatals and Government Corporations acting as the principal, shall instruct their authorized bank in which their accounts are maintained, to invest the idle funds at the prevailing market rates as may be applicable in the Nigerian Treasury Bills+.

The Managing Director has been requested to explain the circumstance for the disparity of ~~₦~~909,468,696.00 (Nine hundred and nine million, four hundred and sixty-eight thousand, six hundred and ninety-six naira) in the 2 (Two) accounting records.

(b) It was also observed that there was a difference of ~~₦~~72,660,261.38 (Seventy-two million, six hundred and sixty thousand, two hundred and sixty-one naira, thirty-eight kobo) between amount in the Cash book and Financial Statement in respect of revenue from Sale of Estates. While in the Financial Statement, the revenue figure was put as ~~₦~~1,111,353,029.00 (One billion, one hundred and eleven million, three hundred and fifty-three thousand, twenty-nine naira), in the Cash book the figure was put as ~~₦~~2,593,966,530.23 (Two billion, five hundred and ninety-three million, nine hundred and sixty-six thousand, five hundred and thirty naira, twenty-three kobo).

The Managing Director has been requested to explain the reason for this anomaly and to recover the sum of ~~₦~~72,660,261.38 and forward recovery particulars to me for verification.

(c) Amounts totaling ~~₦~~741,483,690.16 (Seven hundred and forty-one million, four hundred and eighty-three thousand, six hundred and ninety naira, sixteen kobo) were deducted as taxes from contracts awarded by the Authority but was not remitted to Federal Inland Revenue Service as at the time of audit inspection in April, 2015. The taxes comprised of Value Added Tax (VAT), Withholding tax (WHT) and Pay As You Earn (PAYE).

The Managing Director has been requested to remit the sum of ₦741,483,690.16 to Federal Inland Revenue Service and forward evidence of remittance to me for confirmation.

(d) Value Added Tax (VAT) of ₦23,599,699.24 (Twenty-three million, five hundred and ninety-nine thousand, six hundred and ninety-nine naira, twenty-four kobo) and Withholding tax (WHT) of ₦26,145,067.86 (Twenty-six million, one hundred and forty-five thousand, sixty-seven naira, eighty-six kobo), all totaling ₦49,744,767.10 (Forty-nine million, seven hundred and forty-four thousand, seven hundred and sixty-seven naira, ten kobo) were not deducted from the contract sum of ₦525,251,548.89 (Five hundred and twenty-five million, two hundred and fifty-one thousand, five hundred and forty-eight naira, eighty-nine kobo) by the Authority during the Financial years 2012 and 2013.

The practice was a contravention of Financial Regulation 234(i) which states that Accounting officers shall ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding (WHT) due on supplies and services and actual remittance of same. Also, Accounting officers who fails to provide for and remit VAT and WHT due on notable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993 which may include fine and/or imprisonment.

The Managing Director has been requested to recover from the contractors and remit the sum of ₦49,744,767.10 to Federal Inland Revenue Service and forward evidence of remittance to me for verification.

(e) Stock of building/electrical materials in the Authority's records valued at ₦47,468,642.00 (Forty-seven million, four hundred and sixty-eight thousand, six hundred and forty-two naira) was found to be obsolete and have lost value, thus leading to a reduction of resources that were to be utilized for the execution of Capital projects.

It was noted that the lapses might be due to a weakness/inefficiency in the Internal Control in the Store.

The Managing Director has been requested to account fully for the non-utilization of this stock prior to the time it became obsolete and furnish me with the evidence of the action taken to redeem the huge loss of public funds.

(f) The total sum of ₦300,000,000.00 (Three hundred million naira) was the arrears of debt owed the Authority by CITEC, while the Court Judgment was in favour of the Authority to take over some houses owned by CITEC. The debt had not been settled and there was no evidence that the Authority has taken possession of the debtor's property as at the time of audit inspection in April, 2015.

The Managing Director has been requested to recover the debt of ₦300,000,000.00 owed or take over some houses owned by CITEC as decided by the Court and forward evidence of recovery to me for confirmation.

(g) The total sum of ~~N~~403,712,422.72 (Four hundred and three million, seven hundred and twelve thousand, four hundred and twenty-two naira, seventy-two kobo) was arrears of Mortgage debt owed the Authority but yet to be recovered as at the time of audit inspection in April, 2015. The debt comprised of FHA 50/50, staff Housing Scheme and Mortgage Debtors Public. The debt might have constituted financial constraints for the Authority to construct more houses for sale.

The Managing Director has been requested to initiate action to recover the outstanding Mortgage debt of ~~N~~403,712,422.72 within reasonable time and forward evidence of recovery to me for verification.

All the issues raised have been taken up with the Managing Director through the Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/90 dated 28th April, 2015 and his response is being awaited as at the time of compiling this report in August, 2015.

INDIVIDUAL AND ENTERPRISES INCOME TAX OFFICE
CENTRAL BUSINESS DISTRICT, ABUJA

12.29 At Individual and Enterprises Income Tax Office, Central Business District, Abuja, it was observed that 3 (Three) companies owed a total sum of ~~N~~169,061,742.43 (One hundred and sixty-nine million, sixty-one thousand, seven hundred and forty-two naira, forty-three kobo) as Pay As You Earn (PAYE) as at 31st December, 2014.

The Executive Chairman has been requested to recover the outstanding debt of PAYE totaling ~~N~~169,061,742.43 and forward copies of Federal Inland Revenue Service receipt to this Office for verification.

The issue raised has been communicated to the Executive Chairman through audit Inspection Report Ref. No. OAuGF/RAD/NOGRA/VOL.IV/73 dated 17th March, 2015 and his response is being awaited as at the time of compiling this report in August, 2015.

SECTION 13

**ACCOUNTANT-GENERAL'S
FINANCIAL STATEMENTS
AND NOTES TO THE
ACCOUNTS**

(REPRODUCED)

FEDERAL GOVERNMENT OF NIGERIA

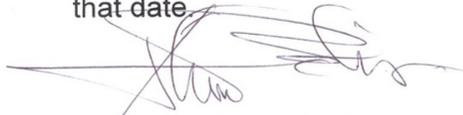
FINANCIAL STATEMENTS FOR 2014

Responsibility for the Financial Statements

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. The Statements comply with the provisions of International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standard Board (IPSASB). In addition, the Statements are in agreement with the Pronouncement of the Federation Account Allocation Committee (FAAC) on the format of the Annual Financial Statements for the three tiers of Government.

To fulfill Accounting and Reporting responsibilities, the Accountant-General of the Federation is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all Public Financial resources by Government.

Responsibility for the integrity and objectivity of the Financial Statements rest entirely with the Government. These Financial Statements therefore, reflect the financial position of Government as at 31st December, 2014 and its operations for the year ended on that date.



Alhaji Ahmed Idris, FCNA
Accountant-General of the Federation

Statement of Accounting Policies

The following are the significant accounting policies adopted by the Federal Government in the preparation of its Financial Statement:

(a) Basis of Accounting of the Financial Statements

The Financial Statements are presented in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting and under the historical cost convention. Expenditures incurred but not paid for, as well as Revenues due but not received, are not adjusted for in the Financial Statements. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity.

(b) Compliance with relevant statutes

The financial Statements presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control) and Management Act (1958) now CAP F26 LFN 2004, the Financial Regulations (2009) and in agreement with the Standardized Reporting format approved by the Federation Account Allocation Committee of the Federal Republic of Nigeria and other relevant Rules and Regulations.

(c) Accounting Period

The Financial Statements are for the period from the 1st January to 31st December, 2014 and corresponding period of 2013.

(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, 2014 shows the following:

Buying- =N= 168.00 to \$

Selling- =N=168.00 to \$

Centre- =N=168.00 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.

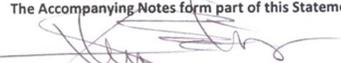
(o) Cash and Cash Equivalent

This includes cash at hand, at Bank and cash equivalents at the end of the financial year.

STATEMENT NO. 2
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2014 FINANCIAL YEAR

	NOTES	2014	2013
ASSETS			
Liquid Assets:			
CRF Bank Balance(CBN)	39	-342,015,309,243.04	-130,581,380,682.54
Pension Account (CBN)	40	13,943,576,960.25	26,726,085,500.60
Cash Balances of Trust And Other Funds of the FGN	41	626,211,760,155.26	573,748,137,555.65
Cash Balances with Federal Pay Offices And Sub-Treasury	42	7,447,580.90	276,005,794.35
Cash Held by Ministries, Department And Agencies	43	182,077,213,001.94	55,402,017,964.16
Cash Held from Aid And Grants by Ministries, Departments and Agencies	44	425,197,431.58	183,583,345.88
Sub-Total Liquid Assets:		480,649,885,886.89	525,754,449,478.10
Investments and Other Cash Assets:			
Federal Government Investments	45	1,211,783,794,768.97	545,385,079,743.37
Imprests	46	-58,888,763.60	95,284,724.30
Advances	47	2,553,025,608.07	1,282,564,518.11
Revolving Loans Granted	48	49,260,499,920.14	28,588,299,313.82
Sub-Total Investments and Other Cash Assets:		1,263,538,431,533.58	575,351,228,299.60
TOTAL ASSETS		1,744,188,317,420.47	1,101,105,677,777.70
LIABILITIES			
Fund Balances			
Consolidated Revenue Fund		-11,527,509,521,314.40	-11,643,722,687,721.20
Capital Development Fund		2,717,327,783,265.65	3,655,180,762,473.79
Trust & Other Public Funds:		626,211,760,155.26	573,748,137,555.65
Sub-Total Fund Balances		-8,183,969,977,893.58	-7,414,793,787,691.76
External And Internal Loans:			
External Loans: FGN	49	1,631,532,440,000.00	1,373,569,830,000.00
FGN Bonds	50	5,088,501,722,000.00	4,537,428,211,000.00
Nigerian Treasury Bills (NTB)	51	2,815,523,753,000.00	2,213,004,617,939.54
Development Loan Stock		0	0
Internal Loans from Other Funds	52	390,288,085,668.92	390,288,085,668.92
Sub-Total External And Internal Loans:		9,925,846,000,668.92	8,514,290,744,608.46
Other Liabilities:			
Deposits	53	2,312,294,645.13	1,608,720,861.00
Sub-Total Other Liabilities:		2,312,294,645.13	1,608,720,861.00
TOTAL LIABILITIES		1,744,188,317,420.47	1,101,105,677,777.70

The Accompanying Notes form part of this Statement


Alhaji Ahmed Idris, FCNA
Accountant-General of the Federation

STATEMENT NO. 4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER 2014 FINANCIAL YEAR

ANNUAL PREVIOUS YEAR 2013	NOTES	ACTUAL 2014	FINAL BUDGET 2014	INITIAL BUDGET 2014	VARIANCE ON FINAL BUDGET
10,392,276,194.41 Opening Balance		3,655,180,762,473.79			
PRIOR YEAR ADJUSTMENT					
-124,513,464,158.66 Intangible Assets (PVA)	54	1,411,555,256,060.46	0	0	-1,411,555,256,060.46
0 Cash in Transit (PVA)	30	601,339,004,160.56	0	0	-601,339,004,160.56
-1,245,513,464,158.66 Total Prior Year Adjustment		2,012,894,260,221.02	0	0	-2,012,894,260,221.02
REVENUE					
999,460,480,246.71 Transfer from Consolidated Revenue Fund	55	434,933,342,767.69	0	0	-434,933,342,767.69
0 Proceeds from Aid and Grants	31	2,006,586,629.20	0	0	-2,006,586,629.20
445,842,279,000.00 Proceeds from External Loans	32	342,703,050,000.00	0	0	-342,703,050,000.00
1,091,375,414,000.00 Proceeds from Domestic Loans: FGN Bond	33	570,243,511,000.00	0	0	-570,243,511,000.00
2,590,753,324,576.26 Proceeds from Domestic Loans: NTBs, etc	34	602,519,135,060.46	0	0	-602,519,135,060.46
0 Proceeds from Loans - Development of NA: Resources		0	0	0	0
122,700,000,000.00 Proceeds of Loans from Other Funds		201,500.00	0	0	-201,500.00
0 Other Capital Receipts	35	1,952,405,828,957.35	0	0	-1,952,405,828,957.35
5,660,131,497,822.97 Total Revenue		1,952,405,828,957.35	0	0	-1,952,405,828,957.35
CAPITAL EXPENDITURE					
115,768,463,731.71 Capital Expenditure: Administrative Sector	23	159,719,967,285.55	189,355,874,234.61	189,355,874,234.61	29,635,906,949.06
338,950,004,007.73 Capital Expenditure: Economic Sector	24	247,979,300,667.61	831,090,935,997.96	831,090,935,997.96	583,111,633,330.35
74,467,391,297.20 Capital Expenditure: Law and Justice	25	19,786,201,860.45	22,308,860,600.64	22,308,860,600.64	2,522,658,740.19
134,288,754,427.10 Capital Expenditure: Regional Development	26	34,203,672,014.85	79,813,704,194.11	79,813,704,194.11	45,610,032,179.26
157,380,433,421.28 Capital Expenditure: Social Service Sector	27	71,326,057,891.98	123,117,252,654.37	123,117,252,654.37	51,791,194,762.39
0 Capital Expenditure: Funded from Aid and Grants	28	1,696,294,224.03	0	0	-1,696,294,224.03
0 Capital Expenditure: External Loans	29	342,703,050,000.00	0	0	-342,703,050,000.00
830,830,047,384.92 Total Capital Expenditure		877,364,545,944.47	1,245,686,627,681.69	1,245,686,627,681.69	368,522,081,737.22
Transfer to CFE		0	0	0	0
3,655,180,762,473.79 Closing Balance		2,717,327,783,285.65	0	0	0

The accompanying Notes form part of this Statement

Alhaji Ahmed Adifi, FCMA
Accountant-General of the Federation



Note 1

Schedule Of Statutory Allocations: FAAC For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
	OFFICE OF THE ACCOUNTANT-GENERAL			
022000700100	OF THE FEDERATION	2,735,598,769,426.61	3,284,254,000,000.00	548,655,230,573.39
	ECONOMIC TOTAL	2,735,598,769,426.61	3,284,254,000,000.00	548,655,230,573.39
	TOTAL	2,735,598,769,426.61	3,284,254,000,000.00	548,655,230,573.39
Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)			
1101				
11010101	FEDERAL GOVERNMENT SHARE OF FAAC	2,735,598,769,426.61	3,284,254,000,000.00	548,655,230,573.39
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) TOTAL	2,735,598,769,426.61	3,284,254,000,000.00	548,655,230,573.39
	TOTAL	2,735,598,769,426.61	3,284,254,000,000.00	548,655,230,573.39

Note 2

Schedule Of Value Added Tax Allocation For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR
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2014

02	ECONOMIC			
	OFFICE OF THE ACCOUNTANT-GENERAL OF			
022000700100	THE FEDERATION	106,743,764,228.50	121,745,000,000.00	15,001,235,771.50
	ECONOMIC TOTAL	106,743,764,228.50	121,745,000,000.00	15,001,235,771.50
	TOTAL	106,743,764,228.50	121,745,000,000.00	15,001,235,771.50

Note 3

Schedule Of Share of Excess Crude Oil Account For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
	OFFICE OF THE ACCOUNTANT-			-
022000700100	GENERAL OF THE FEDERATION	170,058,565,533.75	0	170,058,565,533.75
	ECONOMIC TOTAL	170,058,565,533.75	0	170,058,565,533.75
	TOTAL	170,058,565,533.75	0	170,058,565,533.75

Note 4

Schedule Of Personal Taxes For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE			
022000700100	FEDERATION		0	284,283,082.09

ECONOMIC TOTAL	0	284,283,082.09	284,283,082.09
TOTAL	0	284,283,082.09	284,283,082.09

Note 5

Schedule Of Licences For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	10,100,000.00	0	-10,100,000.00
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	411,407,925.00	0	-411,407,925.00
016300100100	POLICE FORMATIONS AND COMMAND	7,325,821.30	0	-7,325,821.30
	ADMINISTRATION TOTAL	428,833,746.30	0	-428,833,746.30
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	114,460,000.00	0	-114,460,000.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	1,892,776,932.29	1,892,776,932.29
022000700800	FPO BAUCHI	51,000.00	0	-51,000.00
022000701100	FPO CALABAR	255,000.00	0	-255,000.00
022000701700	FPO IBADAN	802,841.00	0	-802,841.00
022000702100	FPO KADUNA	589,571.82	0	-589,571.82
022000702900	FPO MAKURDI	1,498,000.00	0	-1,498,000.00
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	40,000.00	0	-40,000.00
	ECONOMIC TOTAL	117,696,412.82	1,892,776,932.29	1,775,080,519.47
05	SOCIAL SECTOR			
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,879,872,301.50	0	-1,879,872,301.50
	SOCIAL SECTOR TOTAL	1,879,872,301.50	0	-1,879,872,301.50
	TOTAL	2,426,402,460.62	1,892,776,932.29	-533,625,528.33

Note 6**Schedule Of Mining Rents For 2014**

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE			
022000700100	FEDERATION	0	3,478,454,739.65	3,478,454,739.65
022000702800	FPO MAIDUGURI	116,300.00	0	-116,300.00
022000703700	FPO YENOGOA	100,000.00	0	-100,000.00
	FEDERAL MINISTRY OF MINES AND STEEL			
023300100100	DVELOPMENT - HQTRS	1,496,407,132.86	0	-1,496,407,132.86
	ECONOMIC TOTAL	1,496,623,432.86	3,478,454,739.65	1,981,831,306.79
	TOTAL	1,496,623,432.86	3,478,454,739.65	1,981,831,306.79

Note 7**Schedule Of Royalties For 2014**

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000703800	FPO YOLA	3,565,744.00	0	-3,565,744.00
	ECONOMIC TOTAL	3,565,744.00	0	-3,565,744.00
05	SOCIAL SECTOR			
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	18,348,794.08	0	-18,348,794.08
	SOCIAL SECTOR TOTAL	18,348,794.08	0	-18,348,794.08

TOTAL

21,914,538.08

0

-21,914,538.08

Note 8

Schedule Of Fees General For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	1,375,232.35	0	-1,375,232.35
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	104,455,000.00	0	-104,455,000.00
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	3,257,000.00	0	-3,257,000.00
011600400100	NIGERIAN NAVY	1,690,000.00	0	-1,690,000.00
011900900100	FOREIGN MISSION: ABIDJAN	877,990,963.00	0	-877,990,963.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,150,000.00	0	-2,150,000.00
012300300100	NIGERIAN TELEVISION AUTHORITY	8,205,741.68	0	-8,205,741.68
012300500100	NEWS AGENCY OF NIGERIA	74,935,029.82	0	-74,935,029.82
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	251,007,000.00	0	-251,007,000.00
012400200100	NIGERIAN PRISON SERVICE	24,633,000.00	0	-24,633,000.00
012400300100	NIGERIA IMMIGRATION SERVICE	9,579,923,465.00	0	-9,579,923,465.00
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	371,209,338.66	0	-371,209,338.66
012400700100	FEDERAL FIRE SERVICE	12,622,240.00	0	-12,622,240.00
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	716,881.34	0	-716,881.34
014500100100	PUBLIC COMPLAINTS COMMISSION	1,258,577.50	0	-1,258,577.50
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	31,506,202.32	0	-31,506,202.32
016000100100	POLICE SERVICE COMMISSION HQTRS	39,000.00	0	-39,000.00
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	6,450,000.00	0	-6,450,000.00
016100700100	FEDERAL ROAD SAFETY COMMISSION	13,000.00	0	-13,000.00
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	134,809,329.28	0	-134,809,329.28
016300100100	POLICE FORMATIONS AND COMMAND	24,709,763.00	0	-24,709,763.00
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	33,930,000.00	0	-33,930,000.00

	ADMINISTRATION TOTAL	11,546,886,763.95	0	-11,546,886,763.95
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	31,740,000.00	0	-31,740,000.00
021501900100	VETERINARY COUNCIL OF NIGERIA	32,964,930.00	0	-32,964,930.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	21,570,290,526.97	21,570,290,526.97
022000700200	FPO ABAKALIKI	8,872,735.21	0	-8,872,735.21
022000700300	FPO ABEOKUTA	22,339,513.38	0	-22,339,513.38
022000700400	FPO ADO-EKITI	3,192,200.82	0	-3,192,200.82
022000700500	FPO AKURE	8,360,906.85	0	-8,360,906.85
022000700600	FPO ASABA	20,023,990.00	0	-20,023,990.00
022000700700	FPO AWKA	9,492,080.93	0	-9,492,080.93
022000700800	FPO BAUCHI	2,214,755.00	0	-2,214,755.00
022000700900	FPO BENIN	26,831,635.70	0	-26,831,635.70
022000701000	FPO BIRNI-KEBI	208,892.00	0	-208,892.00
022000701100	FPO CALABAR	12,363,465.00	0	-12,363,465.00
022000701200	FPO DAMATURU	24,744,848.87	0	-24,744,848.87
022000701300	FPO DUTSE	3,306,481.80	0	-3,306,481.80
022000701400	FPO ENUGU	20,297,978.09	0	-20,297,978.09
022000701500	FPO GOMBE	5,777,625.66	0	-5,777,625.66
022000701600	FPO GUSUA	423,000.00	0	-423,000.00
022000701700	FPO IBADAN	10,630,693.56	0	-10,630,693.56
022000701800	FPO ILORIN	4,787,263.61	0	-4,787,263.61
022000702000	FPO JOS	15,304,688.75	0	-15,304,688.75
022000702100	FPO KADUNA	5,261,428.99	0	-5,261,428.99
022000702200	FPO KANO	9,775,719.91	0	-9,775,719.91
022000702300	FPO KATSINA	2,197,019.30	0	-2,197,019.30
022000702400	FPO LAFIA	1,553,120.31	0	-1,553,120.31
022000702500	FPO LAGOS I	115,277,777.02	0	-115,277,777.02

022000702600	FPO LAGOS II	35,370,404.02	0	-35,370,404.02
022000702700	FPO LOKOJA	3,541,570.00	0	-3,541,570.00
022000702800	FPO MAIDUGURI	1,430,700.65	0	-1,430,700.65
022000702900	FPO MAKURDI	5,479,127.21	0	-5,479,127.21
022000703000	FPO MINNA	3,153,120.86	0	-3,153,120.86
022000703100	FPO OSOGBO	6,497,571.90	0	-6,497,571.90
022000703200	FPO OWERRI	16,772,773.00	0	-16,772,773.00
022000703300	FPO PORT-HARCOURT	164,549,486.86	0	-164,549,486.86
022000703400	FPO SOKOTO	5,951,490.00	0	-5,951,490.00
022000703500	FPO UMUAHIA	8,889,348.00	0	-8,889,348.00
022000703600	FPO UYO	8,593,845.25	0	-8,593,845.25
022000703700	FPO YENOGOA	25,515,390.94	0	-25,515,390.94
022000703800	FPO YOLA	2,006,620.00	0	-2,006,620.00
022001100100	NIGERIA CUSTOM SERVICES	9,206,500.00	0	-9,206,500.00
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	644,698,171.86	0	-644,698,171.86
022202700100	SMEDAN - H/QTRS	22,989,457.52	0	-22,989,457.52
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	17,612,230.00	0	-17,612,230.00
022700400100	NATIONAL PRODUCTIVITY CENTRE	100,000.00	0	-100,000.00
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	310,000.00	0	-310,000.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	56,000.00	0	-56,000.00
022807300100	ENERGY COMMISSION OF NIGERIA	71,650,000.00	0	-71,650,000.00
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	25,800,000.00	0	-25,800,000.00
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	83,000,000.00	0	-83,000,000.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	3,554,000.00	0	-3,554,000.00
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	738,099,000.00	0	-738,099,000.00
023400100100	FEDERAL MINISTRY OF WORKS	9,410,000.00	0	-9,410,000.00
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,850,000.00	0	-1,850,000.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	10,657,383.90	0	-10,657,383.90

023400600100	SURVEY COUNCIL OF NIGERIA	16,882,159.28	0	-16,882,159.28
023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	23,770,000.00	0	-23,770,000.00
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	5,275,000.00	0	-5,275,000.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	3,282,902.55	0	-3,282,902.55
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	21,780,000.00	0	-21,780,000.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	1,215,249,288.05	0	-1,215,249,288.05
	ECONOMIC TOTAL	3,610,926,292.61	21,570,290,526.97	17,959,364,234.36
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	389,582,892.48	0	-389,582,892.48
031800200100	SUPREME COURT OF NIGERIA	2,066,320.00	0	-2,066,320.00
031800300100	COURT OF APPEAL	68,491,469.49	0	-68,491,469.49
031800400100	FEDERAL HIGH COURT OF LAGOS	24,783,732.00	0	-24,783,732.00
031800500100	HIGH COURT OF JUSTICE F.C.T. ABUJA	37,350,390.00	0	-37,350,390.00
031800600100	SHARIA COURT OF APPEAL ABUJA	2,309,200.00	0	-2,309,200.00
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	1,368,540.00	0	-1,368,540.00
031800800100	NATIONAL INDUSTRIAL COURT	35,741,945.73	0	-35,741,945.73
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	151,500.00	0	-151,500.00
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,560,000.00	0	-3,560,000.00
	LAW & JUSTICE TOTAL	565,405,989.70	0	-565,405,989.70
04	REGIONAL			
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	8,311,700.00	0	-8,311,700.00
	REGIONAL TOTAL	8,311,700.00	0	-8,311,700.00
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	-220,000.00	0	220,000.00
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	77,744,429.87	0	-77,744,429.87
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	36,765,307.90	0	-36,765,307.90
051700800100	NATIONAL LIBRARY OF NIGERIA	1,544,000.00	0	-1,544,000.00
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	3,559,000.00	0	-3,559,000.00
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	5,309,459,075.00	0	-5,309,459,075.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	204,690,094.39	0	-204,690,094.39

052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	1,906,300.00	0	-1,906,300.00
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	132,832,625.00	0	-132,832,625.00
053500200100	NATIONAL PARK HEADQUARTERS	6,061,549.81	0	-6,061,549.81
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	8,050,074.55	0	-8,050,074.55
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	30,145,000.00	0	-30,145,000.00
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	60,000.00	0	-60,000.00
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	3,206,500.00	0	-3,206,500.00
	SOCIAL SECTOR TOTAL	5,815,803,956.52	0	-5,815,803,956.52
	TOTAL	21,547,334,702.78	21,570,290,526.97	22,955,824.19

Note 9

Schedule Of Fines For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	7,262,495.00	0	-7,262,495.00
011900900100	FOREIGN MISSION: ABIDJAN	23.87	0	-23.87
016000100100	POLICE SERVICE COMMISSION HQTRS	259,178.22	0	-259,178.22
016100700100	FEDERAL ROAD SAFETY COMMISSION	1,187,057,390.03	0	-1,187,057,390.03
016300100100	POLICE FORMATIONS AND COMMAND	1,140,485.00	0	-1,140,485.00
	ADMINISTRATION TOTAL	1,195,719,572.12	0	-1,195,719,572.12
02	ECONOMIC			
021501900100	VETERINARY COUNCIL OF NIGERIA	475,000.00	0	-475,000.00
022000200100	DEBT MANAGEMENT OFFICE	418,811.25	0	-418,811.25
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	4,436,538,705.76	4,436,538,705.76
022000700300	FPO ABEOKUTA	1,708,130.00	0	-1,708,130.00
022000700400	FPO ADO-EKITI	1,734,994.00	0	-1,734,994.00
022000700500	FPO AKURE	1,171,007.00	0	-1,171,007.00
022000700800	FPO BAUCHI	119,900.00	0	-119,900.00
022000701400	FPO ENUGU	33,643.20	0	-33,643.20

022000701700	FPO IBADAN	562,500.00	0	-562,500.00
022000701800	FPO ILORIN	9,196,745.02	0	-9,196,745.02
022000702100	FPO KADUNA	75,600.00	0	-75,600.00
022000702200	FPO KANO	1,688,000.00	0	-1,688,000.00
022000702500	FPO LAGOS I	25,353,309.89	0	-25,353,309.89
022000702800	FPO MAIDUGURI	328,980.00	0	-328,980.00
022000702900	FPO MAKURDI	1,158,605.00	0	-1,158,605.00
022000703100	FPO OSOGBO	3,506,916.38	0	-3,506,916.38
022000703600	FPO UYO	232,120.00	0	-232,120.00
022000703800	FPO YOLA	1,384,724.00	0	-1,384,724.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	139,650.00	0	-139,650.00
	ECONOMIC TOTAL	49,288,635.74	4,436,538,705.76	4,387,250,070.02
03	LAW & JUSTICE			
031800400100	FEDERAL HIGH COURT ? LAGOS	1,753,440.00	0	-1,753,440.00
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	9,082,550.00	0	-9,082,550.00
	LAW & JUSTICE TOTAL	10,835,990.00	0	-10,835,990.00
05	SOCIAL SECTOR			
053500200100	NATIONAL PARK HEADQUARTERS	12,031,458.08	0	-12,031,458.08
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	59,939,447.95	0	-59,939,447.95
	SOCIAL SECTOR TOTAL	71,970,906.03	0	-71,970,906.03
	TOTAL	1,327,815,103.89	4,436,538,705.76	3,108,723,601.87

Note 10

Schedule Of Sales General For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	11,809,300.00	0	-11,809,300.00

011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	54,536,413,672.93	0	-54,536,413,672.93
011200200100	SENATE	158,033,970.18	0	-158,033,970.18
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	400	0	-400
011900900100	FOREIGN MISSION: ABIDJAN	2,764,646.68	0	-2,764,646.68
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	236,600.00	0	-236,600.00
012300300100	NIGERIAN TELEVISION AUTHORITY	7,535,306,055.95	0	-7,535,306,055.95
012300500100	NEWS AGENCY OF NIGERIA	4,211,202.00	0	-4,211,202.00
012400200100	NIGERIAN PRISON SERVICE	8,504,437.23	0	-8,504,437.23
012400300100	NIGERIA IMMIGRATION SERVICE	106,255,969.66	0	-106,255,969.66
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	865,000.00	0	-865,000.00
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	177,850.00	0	-177,850.00
016000100100	POLICE SERVICE COMMISSION HQTRS	124,425.00	0	-124,425.00
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	5,217,570.00	0	-5,217,570.00
016100700100	FEDERAL ROAD SAFETY COMMISSION	1,453,625.00	0	-1,453,625.00
016300100100	POLICE FORMATIONS AND COMMAND	18,680,698.00	0	-18,680,698.00
	ADMINISTRATION TOTAL	62,390,055,422.63	0	-62,390,055,422.63
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	125,751,513.30	0	-125,751,513.30
021501900100	VETERINARY COUNCIL OF NIGERIA	1,312,500.00	0	-1,312,500.00
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	231,384,355.03	0	-231,384,355.03
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	1,930,585,160.38	903,292,567.68	-1,027,292,592.70
022000700200	FPO ABAKALIKI	77,805.00	0	-77,805.00
022000700500	FPO AKURE	375,913.25	0	-375,913.25
022000700600	FPO ASABA	38,000.00	0	-38,000.00
022000700800	FPO BAUCHI	812,155.00	0	-812,155.00
022000700900	FPO BENIN	399,100.00	0	-399,100.00
022000701100	FPO CALABAR	1,430,800.00	0	-1,430,800.00

022000701200	FPO DAMATURU	165,600.00	0	-165,600.00
022000701300	FPO DUTSE	1,756,832.50	0	-1,756,832.50
022000701400	FPO ENUGU	2,212,785.50	0	-2,212,785.50
022000701500	FPO GOMBE	174,500.00	0	-174,500.00
022000701700	FPO IBADAN	54,266,979.49	0	-54,266,979.49
022000701800	FPO ILORIN	2,641,665.00	0	-2,641,665.00
022000702000	FPO JOS	765,081.50	0	-765,081.50
022000702100	FPO KADUNA	3,316,872.70	0	-3,316,872.70
022000702200	FPO KANO	742,145.00	0	-742,145.00
022000702500	FPO LAGOS I	15,449,685.00	0	-15,449,685.00
022000702600	FPO LAGOS II	2,250,806.32	0	-2,250,806.32
022000702700	FPO LOKOJA	947,040.00	0	-947,040.00
022000702800	FPO MAIDUGURI	176,400.00	0	-176,400.00
022000702900	FPO MAKURDI	412,969.00	0	-412,969.00
022000703000	FPO MINNA	603,674.47	0	-603,674.47
022000703200	FPO OWERRI	669,750.00	0	-669,750.00
022000703300	FPO PORT-HARCOURT	2,429,000.00	0	-2,429,000.00
022000703400	FPO SOKOTO	1,215,600.00	0	-1,215,600.00
022000703600	FPO UYO	996,320.00	0	-996,320.00
022000703700	FPO YENOGA	30,000.00	0	-30,000.00
022000703800	FPO YOLA	9,100.00	0	-9,100.00
022001100100	NIGERIA CUSTOM SERVICES	956,982.94	0	-956,982.94
022202700100	SMEDAN - H/QTRS	802,000.00	0	-802,000.00
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	7,096,378.65	0	-7,096,378.65
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	6,034,402.88	0	-6,034,402.88
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	426,230.00	0	-426,230.00
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	3,832,826.50	0	-3,832,826.50
025203800100	BENIN/ OWENA RBDA	606,040.05	0	-606,040.05

	ECONOMIC TOTAL	2,403,154,969.46	903,292,567.68	-1,499,862,401.78
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	9,207,350.00	0	-9,207,350.00
031800300100	COURT OF APPEAL	78,310.00	0	-78,310.00
031800400100	FEDERAL HIGH COURT ? LAGOS	1,812,486.84	0	-1,812,486.84
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	1,199,220.00	0	-1,199,220.00
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	0	0	0
031800800100	NATIONAL INDUSTRIAL COURT	1,416,025.00	0	-1,416,025.00
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	896,225.00	0	-896,225.00
	LAW & JUSTICE TOTAL	14,609,616.84	0	-14,609,616.84
04	REGIONAL			
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,435,250.00	0	-4,435,250.00
	REGIONAL TOTAL	4,435,250.00	0	-4,435,250.00
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	340,030.00	0	-340,030.00
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,345,880.00	0	-1,345,880.00
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	10,303,200.00	0	-10,303,200.00
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	8,402,823,110.00	0	-8,402,823,110.00
051700800100	NATIONAL LIBRARY OF NIGERIA	410,000.00	0	-410,000.00
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	23,604,960.00	0	-23,604,960.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	79,276,316.66	0	-79,276,316.66
053500200100	NATIONAL PARK HEADQUARTERS	10,200.00	0	-10,200.00
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	3,093,050.00	0	-3,093,050.00
	SOCIAL SECTOR TOTAL	8,521,206,746.66	0	-8,521,206,746.66
	TOTAL	73,333,462,005.59	903,292,567.68	-72,430,169,437.91

Note 11

Schedule Of Earnings For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	2,329,517.83	0	-2,329,517.83
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	289,600.00	0	-289,600.00
012300300100	NIGERIAN TELEVISION AUTHORITY	246,988,741.81	0	-246,988,741.81
016300100100	POLICE FORMATIONS AND COMMAND	5,385,133.50	0	-5,385,133.50
	ADMINISTRATION TOTAL	254,992,993.14	0	-254,992,993.14
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,743,143,031.95	1,803,246,511.92	-939,896,520.03
022000700800	FPO BAUCHI	13,000.00	0	-13,000.00
022000701100	FPO CALABAR	387,500.00	0	-387,500.00
022000701300	FPO DUTSE	11,350.00	0	-11,350.00
022000701500	FPO GOMBE	9,136,083.56	0	-9,136,083.56
022000701800	FPO ILORIN	5,529,572.25	0	-5,529,572.25
022000702100	FPO KADUNA	1,166,923.16	0	-1,166,923.16
022000702200	FPO KANO	4,372,333.25	0	-4,372,333.25
022000702500	FPO LAGOS I	3,643,214.50	0	-3,643,214.50
022000702600	FPO LAGOS II	695,308.17	0	-695,308.17
022000703000	FPO MINNA	44,600.20	0	-44,600.20
022000703300	FPO PORT-HARCOURT	2,837,595.34	0	-2,837,595.34
022000703400	FPO SOKOTO	3,917,630.70	0	-3,917,630.70
022000703500	FPO UMUAHIA	109,500.00	0	-109,500.00
022000703600	FPO UYO	4,806,904.50	0	-4,806,904.50
022000703800	FPO YOLA	22,219,851.32	0	-22,219,851.32
022700400100	NATIONAL PRODUCTIVITY CENTRE	4,520,000.00	0	-4,520,000.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	782,155.31	0	-782,155.31
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	701,250.00	0	-701,250.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,886,001.35	0	-2,886,001.35

023400100100	FEDERAL MINISTRY OF WORKS	313,102,884.85	0	-313,102,884.85
025203800100	BENIN/ OWENA RBDA	1,291,250.00	0	-1,291,250.00
	ECONOMIC TOTAL	3,125,317,940.41	1,803,246,511.92	-1,322,071,428.49
03	LAW & JUSTICE			
031800300100	COURT OF APPEAL	17,160.00	0	-17,160.00
031800800100	NATIONAL INDUSTRIAL COURT	38,178.00	0	-38,178.00
	LAW & JUSTICE TOTAL	55,338.00	0	-55,338.00
05	SOCIAL SECTOR			
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	18,713,150.00	0	-18,713,150.00
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	4,025,310.00	0	-4,025,310.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	9,111,350.00	0	-9,111,350.00
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	531,500.00	0	-531,500.00
053500200100	NATIONAL PARK HEADQUARTERS	13,991,152.14	0	-13,991,152.14
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	125,000.00	0	-125,000.00
	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT			
053501600100	AGENCY	74,439.75	0	-74,439.75
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	9,817,300.00	0	-9,817,300.00
	SOCIAL SECTOR TOTAL	56,389,201.89	0	-56,389,201.89
	TOTAL	3,436,755,473.44	1,803,246,511.92	-1,633,508,961.52

Note 12

Schedule Of Rent of Government Buildings For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011600400100	NIGERIAN NAVY	448,420.88	0	-448,420.88
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,650,000.00	0	-1,650,000.00
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	19,601,679.15	0	-19,601,679.15
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	8,550,000.00	0	-8,550,000.00
016300100100	POLICE FORMATIONS AND COMMAND	580,750.00	0	-580,750.00

	ADMINISTRATION TOTAL	30,830,850.03	0	-30,830,850.03
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	4,814,000.00	0	-4,814,000.00
021501900100	VETERINARY COUNCIL OF NIGERIA	607,000.00	0	-607,000.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	75,621,089.65	75,621,089.65
022000700800	FPO BAUCHI	113,690.00	0	-113,690.00
022000701100	FPO CALABAR	98,171.50	0	-98,171.50
022000701200	FPO DAMATURU	83,000.00	0	-83,000.00
022000701400	FPO ENUGU	201,800.00	0	-201,800.00
022000701500	FPO GOMBE	253,876.00	0	-253,876.00
022000701700	FPO IBADAN	9,987,067.05	0	-9,987,067.05
022000701800	FPO ILORIN	208,125.00	0	-208,125.00
022000702100	FPO KADUNA	120,000.00	0	-120,000.00
022000702500	FPO LAGOS I	450,570.88	0	-450,570.88
022000702900	FPO MAKURDI	7,025.00	0	-7,025.00
022000703300	FPO PORT-HARCOURT	3,279,484.08	0	-3,279,484.08
022000703400	FPO SOKOTO	7,500.00	0	-7,500.00
022000703500	FPO UMUAHIA	103,000.00	0	-103,000.00
022000703600	FPO UYO	25,500.00	0	-25,500.00
022000703800	FPO YOLA	21,000.00	0	-21,000.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	388,100.00	0	-388,100.00
025203800100	BENIN/ OWENA RBDA	844,000.00	0	-844,000.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	18,700,364.49	0	-18,700,364.49
	ECONOMIC TOTAL	40,313,274.00	75,621,089.65	35,307,815.65
03	LAW & JUSTICE			
031800300100	COURT OF APPEAL	3,086,382.37	0	-3,086,382.37
031800800100	NATIONAL INDUSTRIAL COURT	3,988.60	0	-3,988.60
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	13,606,400.00	0	-13,606,400.00

	LAW & JUSTICE TOTAL	16,696,770.97	0	-16,696,770.97
05	SOCIAL SECTOR			
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	4,330,000.00	0	-4,330,000.00
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	1,045,200.00	0	-1,045,200.00
	SOCIAL SECTOR TOTAL	5,375,200.00	0	-5,375,200.00
	TOTAL	93,216,095.00	75,621,089.65	-17,595,005.35

Note 13

Schedule Of Rent on Lands and Others For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	30,000.00	0	-30,000.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	750,000.00	0	-750,000.00
016300100100	POLICE FORMATIONS AND COMMAND	2,250,727.00	0	-2,250,727.00
	ADMINISTRATION TOTAL	3,030,727.00	0	-3,030,727.00
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	6,000,000.00	0	-6,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	1,114,732,946.86	1,114,732,946.86
022000701200	FPO DAMATURU	2,000.00	0	-2,000.00
022000701400	FPO ENUGU	1,665,108.11	0	-1,665,108.11
022000702500	FPO LAGOS I	1,997,199.98	0	-1,997,199.98
022000702600	FPO LAGOS II	42,216,351.66	0	-42,216,351.66
022000703300	FPO PORT-HARCOURT	44,000.00	0	-44,000.00
023400100100	FEDERAL MINISTRY OF WORKS	120,000.00	0	-120,000.00
025203800100	BENIN/ OWENA RBDA	1,026,019.72	0	-1,026,019.72
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	1,169,800,649.28	0	-1,169,800,649.28
	ECONOMIC TOTAL	1,222,871,328.75	1,114,732,946.86	-108,138,381.89

03	LAW & JUSTICE			
031800400100	FEDERAL HIGH COURT ? LAGOS	13,105,834.27	0	-13,105,834.27
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	283.5	0	-283.5
	LAW & JUSTICE TOTAL	13,106,117.77	0	-13,106,117.77
	TOTAL	1,239,008,173.52	1,114,732,946.86	-124,275,226.66

Note 14

Schedule Of Repayments-General For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	4,237,481.48	0	-4,237,481.48
011200200100	SENATE	53,920,036.20	0	-53,920,036.20
011200400100	NATIONAL ASSEMBLY COMMISSION	14,176,574.20	0	-14,176,574.20
012300300100	NIGERIAN TELEVISION AUTHORITY	1,425,661.49	0	-1,425,661.49
012300500100	NEWS AGENCY OF NIGERIA	18,000.00	0	-18,000.00
015800100100	CODE OF CONDUCT TRIBUNAL	1,305,053.28	0	-1,305,053.28
016300100100	POLICE FORMATIONS AND COMMAND	317,405.00	0	-317,405.00
	ADMINISTRATION TOTAL	75,400,211.65	0	-75,400,211.65
02	ECONOMIC			
021501900100	VETERINARY COUNCIL OF NIGERIA	269,620.00	0	-269,620.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	33,155,344.62	33,155,344.62
022000700600	FPO ASABA	886,223.64	0	-886,223.64
022000700800	FPO BAUCHI	7,880.71	0	-7,880.71
022000701100	FPO CALABAR	26,110.92	0	-26,110.92
022000702200	FPO KANO	62,284.71	0	-62,284.71
022000702600	FPO LAGOS II	1,469,600.00	0	-1,469,600.00
022000703300	FPO PORT-HARCOURT	111,453.22	0	-111,453.22
022000703600	FPO UYO	25,400.00	0	-25,400.00

022000703800	FPO YOLA	1,571,811.45	0	-1,571,811.45
022700400100	NATIONAL PRODUCTIVITY CENTRE	2,491,250.00	0	-2,491,250.00
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	123,185.80	0	-123,185.80
	ECONOMIC TOTAL	7,044,820.45	33,155,344.62	26,110,524.17
03	LAW & JUSTICE			
031800400100	FEDERAL HIGH COURT ? LAGOS	62,736,611.66	0	-62,736,611.66
034400100100	CODE OF CONDUCT BUREAU	8,263,128.42	0	-8,263,128.42
	LAW & JUSTICE TOTAL	70,999,740.08	0	-70,999,740.08
05	SOCIAL SECTOR			
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	119,061,000.00	0	-119,061,000.00
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	959,952,610.08	0	-959,952,610.08
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	554,228.96	0	-554,228.96
	SOCIAL SECTOR TOTAL	1,079,567,839.04	0	-1,079,567,839.04
	TOTAL	1,233,012,611.22	33,155,344.62	-1,199,857,266.60

Note 15

Schedule Of Investment Income (Including Operating Surplus) For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011900900100	FOREIGN MISSION: ABIDJAN	120,532.91	0	-120,532.91
012300300100	NIGERIAN TELEVISION AUTHORITY	1,360,000.00	0	-1,360,000.00
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,513,100.66	0	-1,513,100.66
	ADMINISTRATION TOTAL	2,993,633.57	0	-2,993,633.57
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	220,756,534,184.63	717,134,889,700.74	496,378,355,516.11
022000701200	FPO DAMATURU	20,334.13	0	-20,334.13
022000701400	FPO ENUGU	463,927.76	0	-463,927.76

022000703300	FPO PORT-HARCOURT	788	0	-788
	ECONOMIC TOTAL	220,757,019,234.52	717,134,889,700.74	496,377,870,466.22
05	SOCIAL SECTOR			
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	376,193,917.80	0	-376,193,917.80
	SOCIAL SECTOR TOTAL	376,193,917.80	0	-376,193,917.80
	TOTAL	221,136,206,785.89	717,134,889,700.74	495,998,682,914.85

Note 16

Schedule Of Interest Earned For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
012300300100	NIGERIAN TELEVISION AUTHORITY	645,983.83	0	-645,983.83
015800100100	CODE OF CONDUCT TRIBUNAL	2,610,106.56	0	-2,610,106.56
	ADMINISTRATION TOTAL	3,256,090.39	0	-3,256,090.39
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	238,995.14	238,995.14
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	73,911.48	0	-73,911.48
	ECONOMIC TOTAL	73,911.48	238,995.14	165,083.66
03	LAW & JUSTICE			
034400100100	CODE OF CONDUCT BUREAU	2,855,696.14	0	-2,855,696.14
	LAW & JUSTICE TOTAL	2,855,696.14	0	-2,855,696.14
05	SOCIAL SECTOR			
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	22,428,293.17	0	-22,428,293.17
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	116.18	0	-116.18
	SOCIAL SECTOR TOTAL	22,428,409.35	0	-22,428,409.35
	TOTAL	28,614,107.36	238,995.14	-28,375,112.22

Note 17

Schedule Of Re-imbusement For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
	OFFICE OF THE ACCOUNTANT-GENERAL OF THE			
022000700100	FEDERATION	0	148,446,085.73	148,446,085.73
022000702200	FPO KANO	44,835.00	0	-44,835.00
022000703400	FPO SOKOTO	221,115.00	0	-221,115.00
	ECONOMIC TOTAL	265,950.00	148,446,085.73	148,180,135.73
05	SOCIAL SECTOR			
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	15,215,694.20	0	-15,215,694.20
	SOCIAL SECTOR TOTAL	15,215,694.20	0	-15,215,694.20
	TOTAL	15,481,644.20	148,446,085.73	132,964,441.53

Note 18

Schedule Of Other Revenue Sources of the Government For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	122,681,281,488.85	568,474,000,000.00	445,792,718,511.15
	ECONOMIC TOTAL	122,681,281,488.85	568,474,000,000.00	445,792,718,511.15
	TOTAL	122,681,281,488.85	568,474,000,000.00	445,792,718,511.15

Note 19

Schedule Of Personnel Costs (Including Salaries on CRF Charges) For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	412,766,463.73	1,406,428,015.11	993,661,551.38
011100200200	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	62,121,533,136.69	63,281,093,786.00	1,159,560,649.31
011100300100	NATIONAL BOUNDARY COMMISSION	315,070,303.64	305,629,014.53	-9,441,289.11
011100400100	BORDER COMMUNITIES DEVELOPMENT AGENCY	159,344,254.09	148,716,897.14	-10,627,356.95
011100600100	NIPSS, KURU	475,405,849.41	586,321,165.34	110,915,315.93
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	688,080,952.12	750,634,743.11	62,553,790.99
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	500,880,310.26	648,686,596.78	147,806,286.52
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,669,178,758.76	6,472,896,774.97	803,718,016.21
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	312,325,894.48	309,556,019.00	-2,769,875.48
011101100100	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	510,033,275.04	575,677,515.00	65,644,239.96
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	791,879,446.48	831,207,091.44	39,327,644.96
011200100100	NASS MANAGEMENT	4,817,004,542.77	6,303,271,267.00	1,486,266,724.23
011200200100	SENATE	1,996,945,260.55	1,856,510,517.00	-140,434,743.55
011200300100	HOUSE OF REPRESENTATIVES	3,774,036,334.07	4,923,743,127.00	1,149,706,792.93
011200400100	NATIONAL ASSEMBLY COMMISSION	719,104,056.74	768,310,620.00	49,206,563.26
011200500100	LEGISLATIVE AIDES	8,644,568,802.95	8,645,840,349.00	1,271,546.05
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	280,156,398.15	363,822,879.00	83,666,480.85
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	15,059,858,840.13	17,903,411,833.29	2,843,552,993.16
011600200100	DEFENCE HEADQUARTERS	410,681,580.87	405,822,254.00	-4,859,326.87
011600300100	NIGERIAN ARMY	112,881,597,124.63	111,951,240,347.82	-930,356,776.81
011600400100	NIGERIAN NAVY	53,403,894,797.08	53,652,438,428.95	248,543,631.87
011600500100	NIGERIAN AIRFORCE	57,334,651,670.20	56,446,195,737.56	-888,455,932.64
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	4,821,909,145.77	5,499,272,616.45	677,363,470.68
011600700100	NIGERIAN DEFENCE COLLEGE	437,755,617.02	1,897,415,273.44	1,459,659,656.42
011600800100	COMMAND AND STAFF COLLEGE, JAJI	1,095,559,277.94	1,354,459,941.48	258,900,663.54
011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	2,024,846,781.00	2,024,846,781.00	0

011601000100	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	889,971,396.32	981,145,613.51	91,174,217.19
011601200100	DEFENCE INTELLIGENCE AGENCY	3,068,351,412.88	2,609,265,989.49	-459,085,423.39
011601501700	DEFENCE MISSIONS	3,127,348,014.77	3,641,381,061.42	514,033,046.65
011602100100	MILITARY PENSION BOARD	76,056,155,593.92	0	-76,056,155,593.92
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	414,522,487.81	3,302,798,620.81	2,888,276,133.00
011900200100	TECHNICAL AIDS CORPS	2,443,574,354.67	2,434,820,221.23	-8,754,133.44
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	340,161,805.57	328,028,075.48	-12,133,730.09
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,914,106.65	133,848,447.63	15,934,340.98
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	222,879,054.74	266,794,947.97	43,915,893.23
011900900100	FOREIGN MISSION: ABIDJAN	3,326,779,496.62	108,897,749.00	-3,217,881,747.62
011900900200	FOREIGN MISSION: ACCRA	0	128,404,725.00	128,404,725.00
011900900300	FOREIGN MISSION: ADDIS ABABA	0	178,131,998.00	178,131,998.00
011900900400	FOREIGN MISSION: ALGIERS	0	102,757,037.00	102,757,037.00
011900900500	FOREIGN MISSION: ANKARA	0	156,369,112.00	156,369,112.00
011900900600	FOREIGN MISSION: ATHENS	0	147,996,487.00	147,996,487.00
011900900700	FOREIGN MISSION: ATLANTA	0	115,793,134.00	115,793,134.00
011900900900	FOREIGN MISSION: BAMAKO	0	84,841,047.00	84,841,047.00
011900901000	FOREIGN MISSION: BANGKOK	0	165,165,902.00	165,165,902.00
011900901100	FOREIGN MISSION: BANGUI	0	90,122,291.00	90,122,291.00
011900901200	FOREIGN MISSION: BANJUL	0	88,407,437.00	88,407,437.00
011900901300	FOREIGN MISSION: BATA	0	76,283,461.00	76,283,461.00
011900901400	FOREIGN MISSION: BEIJING	0	259,162,096.00	259,162,096.00
011900901500	FOREIGN MISSION: BEIRUT	0	107,212,885.00	107,212,885.00
011900901600	FOREIGN MISSION: BERLIN	0	354,520,405.00	354,520,405.00
011900901700	FOREIGN MISSION: BERNE	0	219,395,438.00	219,395,438.00
011900901800	FOREIGN MISSION: BISSAU	0	84,103,014.00	84,103,014.00
011900901900	FOREIGN MISSION: BRASILIA	0	124,754,591.00	124,754,591.00
011900902000	FOREIGN MISSION: BRAZAVILLE	0	86,289,483.00	86,289,483.00

011900902100	FOREIGN MISSION: BRUSSELS	0	293,075,232.00	293,075,232.00
011900902200	FOREIGN MISSION: BUCHAREST	0	93,844,905.00	93,844,905.00
011900902300	FOREIGN MISSION: BUDAPEST	0	106,653,162.00	106,653,162.00
011900902400	FOREIGN MISSION: BUEA	0	103,908,557.00	103,908,557.00
011900902500	FOREIGN MISSION: BUENOS AIRES	0	114,759,460.00	114,759,460.00
011900902600	FOREIGN MISSION: BUJUMBURA	0	97,101,591.00	97,101,591.00
011900902700	FOREIGN MISSION: CAIRO	0	108,659,713.00	108,659,713.00
011900902800	FOREIGN MISSION: CANBERRA	0	119,458,900.00	119,458,900.00
011900902900	FOREIGN MISSION: CARACAS	0	137,456,011.00	137,456,011.00
011900903000	FOREIGN MISSION: CONAKRY	0	115,592,165.00	115,592,165.00
011900903100	FOREIGN MISSION: COTONOU	0	89,346,470.00	89,346,470.00
011900903200	FOREIGN MISSION: DAKAR	0	97,609,961.00	97,609,961.00
011900903300	FOREIGN MISSION: DAMASCUS	0	204,830,288.00	204,830,288.00
011900903500	FOREIGN MISSION: DOUALA	0	102,678,515.00	102,678,515.00
011900903600	FOREIGN MISSION: DUBAI TRADE MISSIONS	0	75,607,632.00	75,607,632.00
011900903700	FOREIGN MISSION: DUBLIN	0	165,295,382.00	165,295,382.00
011900903800	FOREIGN MISSION: FREETOWN	0	94,086,732.00	94,086,732.00
011900903900	FOREIGN MISSION: GABORONE	0	83,044,707.00	83,044,707.00
011900904000	FOREIGN MISSION: GENEVA	0	303,407,118.00	303,407,118.00
011900904200	FOREIGN MISSION: HANOI	0	106,216,177.00	106,216,177.00
011900904300	FOREIGN MISSION: HARARE	0	128,325,727.00	128,325,727.00
011900904400	FOREIGN MISSION: HAVANA	0	131,998,569.00	131,998,569.00
011900904500	FOREIGN MISSION: HONGKONG	0	134,364,676.00	134,364,676.00
011900904600	FOREIGN MISSION: ISLAMABAD	0	89,499,537.00	89,499,537.00
011900904700	FOREIGN MISSION: JAKARTA	0	95,084,977.00	95,084,977.00
011900904800	FOREIGN MISSION: JEDDAH	0	139,680,953.00	139,680,953.00
011900904900	FOREIGN MISSION: JOHANNESBURG	0	162,956,038.00	162,956,038.00
011900905000	FOREIGN MISSION: KAMPALA	0	104,724,741.00	104,724,741.00

011900905100	FOREIGN MISSION: KHARTOUM	0	104,287,724.00	104,287,724.00
011900905200	FOREIGN MISSION: KIEV	0	105,728,441.00	105,728,441.00
011900905300	FOREIGN MISSION: KIGALI RWANDA	0	94,133,076.00	94,133,076.00
011900905400	FOREIGN MISSION: KINGSTON	0	81,782,318.00	81,782,318.00
011900905500	FOREIGN MISSION: KINSHASA	0	105,629,615.00	105,629,615.00
011900905600	FOREIGN MISSION: KUALA LUMPUR	0	136,503,169.00	136,503,169.00
011900905700	FOREIGN MISSION: KUWAIT	0	105,433,972.00	105,433,972.00
011900905800	FOREIGN MISSION: LIBREVILLE	0	113,401,556.00	113,401,556.00
011900905900	FOREIGN MISSION: LISBON	0	132,578,099.00	132,578,099.00
011900906000	FOREIGN MISSION: LOME	0	86,365,104.00	86,365,104.00
011900906100	FOREIGN MISSION: LONDON	0	595,678,701.00	595,678,701.00
011900906200	FOREIGN MISSION: LUANDA	0	89,761,945.00	89,761,945.00
011900906300	FOREIGN MISSION: LUSAKA	0	83,415,285.00	83,415,285.00
011900906400	FOREIGN MISSION: MADRID	0	163,834,729.00	163,834,729.00
011900906500	FOREIGN MISSION: MALABO	0	108,226,071.00	108,226,071.00
011900906600	FOREIGN MISSION: MANILLA	0	101,805,476.00	101,805,476.00
011900906700	FOREIGN MISSION: MAPUTO	0	96,087,097.00	96,087,097.00
011900906800	FOREIGN MISSION: MEXICO CITY	0	128,323,551.00	128,323,551.00
011900906900	FOREIGN MISSION: MNROVIA	0	90,809,941.00	90,809,941.00
011900907000	FOREIGN MISSION: MOSCOW	0	191,828,760.00	191,828,760.00
011900907100	FOREIGN MISSION: NAIROBI	0	120,416,689.00	120,416,689.00
011900907200	FOREIGN MISSION: N'DJAMENA	0	113,549,163.00	113,549,163.00
011900907300	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0	39,762,513.00	39,762,513.00
011900907400	FOREIGN MISSION: NEW DELHI	0	142,847,486.00	142,847,486.00
011900907500	FOREIGN MISSION: NEW YORK (CG)	0	271,243,338.00	271,243,338.00
011900907600	FOREIGN MISSION: NEW YORK (PM)	0	606,168,652.00	606,168,652.00
011900907700	FOREIGN MISSION: NIAMEY	0	115,156,799.00	115,156,799.00
011900907800	FOREIGN MISSION: NNJC - NIAMEY	0	95,365,230.00	95,365,230.00

011900908000	FOREIGN MISSION: OTTAWA	0	254,259,546.00	254,259,546.00
011900908100	FOREIGN MISSION: OUAGADOUGOU	0	84,071,048.00	84,071,048.00
011900908200	FOREIGN MISSION: PARIS	0	210,361,948.00	210,361,948.00
011900908300	FOREIGN MISSION: PORT OF SPAIN	0	101,213,638.00	101,213,638.00
011900908400	FOREIGN MISSION: PRETORIA	0	145,117,016.00	145,117,016.00
011900908500	FOREIGN MISSION: PYONG YANG	0	98,448,811.00	98,448,811.00
011900908600	FOREIGN MISSION: RABAT	0	87,083,749.00	87,083,749.00
011900908700	FOREIGN MISSION: RIYADH	0	162,831,438.00	162,831,438.00
011900908800	FOREIGN MISSION: ROME	0	180,792,737.00	180,792,737.00
011900908900	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0	110,275,963.00	110,275,963.00
011900909100	FOREIGN MISSION: SAO TOME	0	91,625,626.00	91,625,626.00
011900909200	FOREIGN MISSION: SEOUL	0	203,679,380.00	203,679,380.00
011900909300	FOREIGN MISSION: SHANGHAI	0	203,296,042.00	203,296,042.00
011900909400	FOREIGN MISSION: SINGAPORE	0	144,434,866.00	144,434,866.00
011900909500	FOREIGN MISSION: STOCKHOLM	0	177,259,811.00	177,259,811.00
011900909600	FOREIGN MISSION: TEHRAN	0	111,779,436.00	111,779,436.00
011900909700	FOREIGN MISSION: TEL AVIV	0	143,698,549.00	143,698,549.00
011900909900	FOREIGN MISSION: THE HAGUE	0	161,033,235.00	161,033,235.00
011900910000	FOREIGN MISSION: TOKYO	0	294,304,513.00	294,304,513.00
011900910100	FOREIGN MISSION: TRIPOLI	0	114,365,175.00	114,365,175.00
011900910200	FOREIGN MISSION: TUNIS	0	104,778,001.00	104,778,001.00
011900910300	FOREIGN MISSION: VIENNA	0	259,105,586.00	259,105,586.00
011900910400	FOREIGN MISSION: WARSAW	0	106,934,494.00	106,934,494.00
011900910500	FOREIGN MISSION: WASHINGTON	0	390,044,007.00	390,044,007.00
011900910600	FOREIGN MISSION: WINDHOEK	0	102,641,269.00	102,641,269.00
011900910700	FOREIGN MISSION: YAOUNDE	0	145,691,341.00	145,691,341.00
011900910800	PERMANENT MISSION, ASACOF , CARACAS	0	93,209,796.00	93,209,796.00
011900910900	FOREIGN MISSION, JUBA, SOUTH SUDAN	0	109,423,738.00	109,423,738.00

011900911000	FOREIGN MISSIONS, ABU DHAB	0	127,773,952.00	127,773,952.00
011900911100	FOREIGN MISSION LILONGWE, MALAWI	0	102,912,587.00	102,912,587.00
011900911200	FOREIGN MISSION BELGRADE, SERBIA	0	120,220,918.00	120,220,918.00
011900911500	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0	117,840,276.00	117,840,276.00
011900911600	FOREIGN MISSION VATICAN	0	158,844,540.00	158,844,540.00
011900911700	CONSULATE GENERAL, SAU PAULO, BRAZIL	0	116,853,512.00	116,853,512.00
011900911800	CONSULATE GENERAL FRANKFURT, GERMANY	0	137,645,340.00	137,645,340.00
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	0	83,435,251.00	83,435,251.00
011900912000	FOREIGN MISSION DOHA, QATAR	0	108,157,276.00	108,157,276.00
011900912100	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0	94,026,136.00	94,026,136.00
011900912200	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0	66,912,604.00	66,912,604.00
011900912300	FOREIGN MISSION AMMAN, JORDAN	0	218,667,739.00	218,667,739.00
011900912400	FOREIGN MISSION GUANGZHOU, CHINA	0	151,769,028.00	151,769,028.00
011900912500	CONSULAR MISSION MAROUA, CAMEROON	0	58,460,870.00	58,460,870.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	19,095,237.38	2,662,827,065.00	2,643,731,827.62
012300300100	NIGERIAN TELEVISION AUTHORITY	5,403,989,824.22	6,254,617,442.01	850,627,617.79
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	4,774,276,012.29	5,210,523,900.00	436,247,887.71
012300500100	NEWS AGENCY OF NIGERIA	1,162,569,822.04	1,075,998,423.00	-86,571,399.04
012300600100	VOICE OF NIGERIA	1,438,353,698.29	1,375,421,215.00	-62,932,483.29
012300700100	NIGERIAN FILM CORPORATION	680,363,300.50	346,061,098.00	-334,302,202.50
012300800100	NATIONAL BROADCASTING COMMISSION	414,227,599.67	351,967,482.00	-62,260,117.67
012300900100	NIGERIA PRESS COUNCIL	283,917,483.03	156,222,735.00	-127,694,748.03
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	47,897,601.90	637,830,378.00	589,932,776.10
012301100100	ADVERTISING PRACTITIONERS OF NIGERIA	132,860,862.11	148,630,943.00	15,770,080.89
012301800100	NIGERIA TELECOMMUNICATION	2,767,750,471.28	0	-2,767,750,471.28
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	904,465,274.93	896,080,071.83	-8,385,203.10
012400200100	NIGERIAN PRISON SERVICE	32,356,033,054.99	36,084,595,848.00	3,728,562,793.01
012400300100	NIGERIA IMMIGRATION SERVICE	29,303,608,539.58	33,548,399,152.68	4,244,790,613.10

012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	47,965,064,258.88	53,443,341,706.00	5,478,277,447.12
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	92,110,861.01	80,938,068.84	-11,172,792.17
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	135,227,360.30	199,740,112.52	64,512,752.22
012400700100	FEDERAL FIRE SERVICE	1,391,201,642.05	1,684,882,030.93	293,680,388.88
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	3,893,437,325.17	3,230,836,637.28	-662,600,687.89
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	171,163,978.94	162,901,162.23	-8,262,816.71
012500300100	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	750,292,674.05	849,110,193.08	98,817,519.03
012500500100	FEDERAL TRAINING CENTRES	273,516,503.40	310,478,192.75	36,961,689.35
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	173,854,715.29	155,011,278.42	-18,843,436.87
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	29,199,431,520.98	0	-29,199,431,520.98
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	105,425,250.52	125,629,229.19	20,203,978.67
014000100100	AUDITOR GENERAL FOR THE FEDERATION	293,438,178.45	2,105,503,508.41	1,812,065,329.96
014500100100	PUBLIC COMPLAINTS COMMISSION	2,321,987,115.23	6,927,801,891.00	4,605,814,775.77
014700100100	FEDERAL CIVIL SERVICE COMMISSION	680,592.03	610,287,763.71	609,607,171.68
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	14,102,484,841.61	14,110,285,327.10	7,800,485.49
014900100100	FEDERAL CHARACTER COMMISSION	1,772,956,753.28	1,708,463,252.28	-64,493,501.00
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	1,992,132,152.74	2,555,922,086.24	563,789,933.50
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	1,699,056,939.87	945,220,223.39	-753,836,716.48
015500300100	POLICE PENSION BOARD	8,350,196,520.64	226,920,165.18	-8,123,276,355.46
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	603,512,661.94	622,772,603.41	19,259,941.47
015600200100	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	67,414,188.05	253,346,588.51	185,932,400.46
015600300100	NIGERIA COMMUNICATION SATELLITE	4,052,452,663.04	2,111,549,127.00	-1,940,903,536.04
015600600100	NIPOST	6,066,989,278.53	6,450,407,375.53	383,418,097.00
015700100100	NATIONAL SECURITY ADVISER	256,209,273.48	269,019,737.18	12,810,463.70
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	23,730,677,143.77	24,917,211,001.75	1,186,533,857.98
015700300100	NATIONAL INTELLIGENT AGENCY	24,172,489,041.36	24,956,340,647.90	783,851,606.54
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	34,159,317.06	35,607,147.00	1,447,829.94
015800100100	CODE OF CONDUCT TRIBUNAL	301,144,247.85	278,377,972.62	-22,766,275.23

015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	539,836,676.64	542,769,731.70	2,933,055.06
016000100100	POLICE SERVICE COMMISSION HQTRS	454,877,164.28	418,215,041.32	-36,662,122.96
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,122,736,151.03	2,982,823,846.19	-139,912,304.84
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,018,577,212.54	1,109,270,807.77	90,693,595.23
016100300100	NATIONAL COMMISSION FOR REFUGEES	373,758,777.65	209,254,880.53	-164,503,897.12
016100500100	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,639,900,136.74	4,131,778,539.31	491,878,402.57
016100700100	FEDERAL ROAD SAFETY COMMISSION	26,801,770,019.76	26,109,324,194.44	-692,445,825.32
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	189,279,301.46	203,653,529.06	14,374,227.60
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	173,222,919.00	630,938,139.03	457,715,220.03
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	166,858,805.71	171,960,352.05	5,101,546.34
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	157,914,710.02	141,261,949.00	-16,652,761.02
016101600100	NATIONAL LOTTERY TRUST FUND	134,475,423.12	152,647,777.54	18,172,354.42
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,345,458,606.71	1,438,243,180.09	92,784,573.38
016300100100	POLICE FORMATIONS AND COMMAND	241,517,782,821.55	270,001,531,294.04	28,483,748,472.49
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	154,867,144.30	245,930,928.93	91,063,784.63
	ADMINISTRATION TOTAL	963,116,158,250.76	926,131,499,018.92	-36,984,659,231.84
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	6,617,942,597.05	7,151,374,311.39	533,431,714.34
021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	162,000,103.03	153,847,928.39	-8,152,174.64
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	528,828,293.75	294,354,967.15	-234,473,326.60
021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	338,193,013.49	286,114,350.24	-52,078,663.25
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	737,649,274.00	837,853,212.16	100,203,938.16
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,508,808,095.11	1,645,520,895.32	136,712,800.21
021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,336,513,715.09	1,633,458,045.66	296,944,330.57
021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,159,471,646.18	1,293,781,191.03	134,309,544.85
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	813,296,996.80	922,954,981.38	109,657,984.58
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	711,301,549.42	796,390,616.36	85,089,066.94
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,876,412,103.68	973,354,691.31	-903,057,412.37

021501400100	COCOA RESEARCH INSTITUTE- IBADAN	1,540,782,772.22	814,709,925.52	-726,072,846.70
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	817,222,002.44	893,758,504.20	76,536,501.76
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	767,257,529.37	841,577,380.07	74,319,850.70
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	470,684,718.12	533,640,597.97	62,955,879.85
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	593,854,570.56	672,601,019.97	78,746,449.41
021501900100	VETERINARY COUNCIL OF NIGERIA	19,131,650.47	85,101,403.14	65,969,752.67
021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	557,022,350.61	613,878,691.86	56,856,341.25
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	248,580,670.43	296,903,279.01	48,322,608.58
021502200100	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	330,202,587.06	369,809,793.32	39,607,206.26
021502300100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	547,485,653.60	620,281,460.73	72,795,807.13
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	211,008,626.05	242,858,390.20	31,849,764.15
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	352,859,185.00	371,127,471.31	18,268,286.31
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	296,866,739.96	329,601,917.18	32,735,177.22
021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	128,668,486.66	146,056,122.25	17,387,635.59
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	328,134,834.20	368,414,397.43	40,279,563.23
021502900100	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	75,186,184.29	99,191,944.79	24,005,760.50
021503000100	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	77,346,376.99	93,717,756.56	16,371,379.57
021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	74,976,951.73	112,970,213.63	37,993,261.90
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	231,632,771.23	295,044,175.66	63,411,404.43
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	127,147,601.96	139,439,332.45	12,291,730.49
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	302,869,802.95	355,908,652.56	53,038,849.61
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	255,787,341.03	137,545,716.17	-118,241,624.86
021505000100	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	476,087,955.99	528,928,092.00	52,840,136.01
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	579,056,750.06	655,994,434.70	76,937,684.64
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	443,221,557.50	434,817,727.06	-8,403,830.44
021505500100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	51,591,332.00	51,591,332.00	0
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	300,220,305.25	340,351,920.01	40,131,614.76
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	591,250,768.00	675,640,574.88	84,389,806.88

022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	1,106,559,001.25	977,314,610.54	-129,244,390.71
022000200100	DEBT MANAGEMENT OFFICE	420,339,008.93	413,565,184.56	-6,773,824.37
022000300100	BUDGET OFFICE OF THE FEDERATION	774,446,875.26	738,803,970.53	-35,642,904.73
022000400100	NATIONAL INSURANCE COMMISSION	249,069,263.02	306,908,658.25	57,839,395.23
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	339,566,808.77	320,296,223.00	-19,270,585.77
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	67,389,054,879.56	3,175,666,869.02	-64,213,388,010.54
022001100100	NIGERIA CUSTOM SERVICES	37,082,624,642.22	47,118,792,374.71	10,036,167,732.49
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	38,632,409.16	805,998,943.00	767,366,533.84
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	2,046,533,219.63	1,989,782,978.61	-56,750,241.02
022200200100	STANDARD ORGANIZATION OF NIGERIA	1,670,236,279.14	1,869,285,518.33	199,049,239.19
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	89,985,661.40	100,545,465.88	10,559,804.48
022200400100	NATIONAL AUTOMOTIVE COUNCIL	116,115,611.31	131,806,912.97	15,691,301.66
022200500100	INDUSTRIAL TRAINING FUND	2,002,148,497.96	2,002,148,500.00	2.04
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	0	596,095,203.11	596,095,203.11
022200700100	FINANCIAL REPORTING COUNCIL OF NIGERIA	21,721,179.44	73,969,421.93	52,248,242.49
022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	467,566,125.12	529,254,287.00	61,688,161.88
022200900100	CONSUMER PROTECTION COUNCIL	397,794,262.31	438,558,631.83	40,764,369.52
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	50,000,000.00	56,607,797.48	6,607,797.48
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	138,575,000.04	138,575,000.00	-0.04
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	316,613,229.00	359,398,800.64	42,785,571.64
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	48,193,693.77	53,065,279.64	4,871,585.87
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	106,649,316.93	121,061,386.60	14,412,069.67
022201600100	NIGERIA TRADE OFFICE, TAIWAN	42,515,589.96	42,515,590.00	0.04
022201700100	NIGERIA TRADE OFFICE, CHINA	39,751,749.96	39,751,750.00	0.04
022202700100	SMEDAN - H/QTRS	367,895,646.96	517,355,476.53	149,459,829.57
022203000100	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	529,951,462.65	602,063,918.13	72,112,455.48
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,403,680,143.22	1,321,314,360.20	-82,365,783.02
022700200100	INDUSTRIAL ARBITRATION PANEL	410,298,769.78	331,651,753.62	-78,647,016.16

022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	604,592,430.34	322,271,119.44	-282,321,310.90
022700400100	NATIONAL PRODUCTIVITY CENTRE	705,136,363.09	659,895,332.33	-45,241,030.76
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	834,806,028.23	4,385,937,738.99	3,551,131,710.76
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	550,520,005.39	531,996,421.20	-18,523,584.19
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	651,211,242.71	566,973,536.26	-84,237,706.45
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	371,036,975.09	302,043,921.67	-68,993,053.42
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	154,732,228.28	177,838,612.87	23,106,384.59
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,431,057,602.89	1,395,430,382.28	-35,627,220.61
022800600100	COOPERATIVE INFORMATION NETWORK	343,304,479.68	374,789,127.36	31,484,647.68
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,215,035,737.93	1,208,088,661.22	-6,947,076.71
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	21,777,951.84	24,720,918.21	2,942,966.37
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	27,023,596.68	25,222,023.58	-1,801,573.10
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	21,465,228.00	31,712,447.31	10,247,219.31
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	33,736,615.81	40,170,741.46	6,434,125.65
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	161,455,178.67	201,746,202.77	40,291,024.10
022800800800	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	53,017,190.16	49,482,710.79	-3,534,479.37
022800800900	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	34,343,433.96	38,984,438.50	4,641,004.54
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	160,715,830.82	180,937,737.37	20,221,906.55
022801000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	75,114,921.96	85,265,587.13	10,150,665.17
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	34,008,596.10	38,604,352.38	4,595,756.28
022801200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	52,148,000.30	59,195,027.77	7,047,027.47
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	34,894,448.86	39,609,915.71	4,715,466.85
022801400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	15,276,249.72	20,050,077.67	4,773,827.95
022801500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	42,382,556.04	48,109,928.41	5,727,372.37
022801600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	20,996,665.35	23,834,052.99	2,837,387.64
022801700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	31,186,213.56	35,400,566.80	4,214,353.24
022801800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	47,362,122.58	53,762,409.55	6,400,286.97
022801900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	26,698,002.50	30,305,841.38	3,607,838.88

022802000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	27,173,239.67	30,845,299.63	3,672,059.96
022802100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	27,651,610.32	31,388,314.31	3,736,703.99
022802200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	32,616,150.12	37,023,737.84	4,407,587.72
022802300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	30,939,457.05	35,120,465.68	4,181,008.63
022802400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	53,868,868.08	61,148,444.86	7,279,576.78
022802500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	58,649,480.62	66,575,086.41	7,925,605.79
022802600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	27,627,345.48	31,360,770.48	3,733,425.00
022802700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	62,169,378.12	70,570,645.21	8,401,267.09
022802800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	28,616,770.56	32,483,901.72	3,867,131.16
022802900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	32,052,141.84	36,383,512.52	4,331,370.68
022803000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	17,663,163.21	20,050,077.67	2,386,914.46
022803100100	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	181,295,648.30	193,167,788.20	11,872,139.90
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	201,779,498.13	229,775,161.26	27,995,663.13
022803300100	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	124,066,341.63	306,670,190.09	182,603,848.46
022803400100	REGIONAL CENTRE FOR TECHNOLGY MANAGEMENT (NACETEM - LAGOS)	52,461,959.36	59,551,413.79	7,089,454.43
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	225,679,494.51	245,760,444.59	20,080,950.08
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	338,414,005.59	436,424,616.07	98,010,610.48
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,248,531,938.85	617,756,788.73	-630,775,150.12
022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	538,321,822.10	616,408,207.00	78,086,384.90
022803900100	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	278,791,767.35	412,947,099.00	134,155,331.65
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	378,411,316.49	373,750,131.99	-4,661,184.50
022804100100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	539,638,621.27	504,839,244.86	-34,799,376.41
022804200100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	584,123,313.96	643,727,360.29	59,604,046.33
022804300100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	288,778,956.11	280,265,799.48	-8,513,156.63
022804400100	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	574,885,831.98	651,076,657.72	76,190,825.74
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	876,409,156.08	993,346,376.00	116,937,219.92
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	982,825,918.06	1,075,631,228.27	92,805,310.21
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	526,899,821.66	560,461,727.35	33,561,905.69

022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	148,290,549.23	155,568,533.00	7,277,983.77
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	242,935,069.05	258,153,299.88	15,218,230.83
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	470,515,168.40	534,098,299.39	63,583,130.99
022805100100	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	143,817,135.01	147,474,661.15	3,657,526.14
022805200100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	152,714,827.24	181,347,898.35	28,633,071.11
022805300100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	763,871,253.39	836,899,315.00	73,028,061.61
022805400100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	242,168,281.57	254,427,961.37	12,259,679.80
022806000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	33,102,740.40	37,576,083.75	4,473,343.35
022806100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	32,897,536.95	37,343,150.00	4,445,613.05
022806200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	33,957,580.68	38,546,442.81	4,588,862.13
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	286,652,066.77	335,496,649.52	48,844,582.75
022806400100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	116,692,174.91	108,582,333.34	-8,109,841.57
022807200100	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	20,183,684.75	34,366,815.17	14,183,130.42
022807300100	ENERGY COMMISSION OF NIGERIA	1,282,998,487.64	1,403,911,574.96	120,913,087.32
022807600100	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	31,365,615.54	33,606,017.07	2,240,401.53
022807700100	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	33,127,655.28	37,604,365.43	4,476,710.15
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	656,804,034.57	633,446,671.06	-23,357,363.51
022900200100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,151,138,371.57	566,116,835.69	-585,021,535.88
022900300100	NIGERIAN RAILWAY CORPORATION	3,633,393,287.64	4,122,478,867.09	489,085,579.45
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	573,890,376.84	649,922,041.22	76,031,664.38
022900500100	MARITIME ACADEMY, ORON	623,917,429.40	707,715,689.54	83,798,260.14
022900600100	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	219,434,490.96	247,591,351.26	28,156,860.30
023000100100	FEDERAL MINISTRY OF AVIATION	594,674,684.72	531,508,919.55	-63,165,765.17
023000200100	NIGERIAN METEOROLOGICAL AGENCY	5,132,884,894.50	2,677,583,494.00	-2,455,301,400.50
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,077,426,856.11	1,331,424,964.00	253,998,107.89
023000600100	ACCIDENT INVESTIGATION BUREAU	450,452,541.59	143,085,588.95	-307,366,952.64
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	741,261,329.78	773,328,657.51	32,067,327.73
023100200100	POWER HOLDING COMPANY OF NIGERIA	63,984,502,314.91	0	-63,984,502,314.91

023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	481,148,905.28	567,476,674.59	86,327,769.31
023101000100	NATIONAL POWER TRAINING INSTITUTE	725,128,880.74	897,948,294.60	172,819,413.86
023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	106,982,786.12	132,479,911.98	25,497,125.86
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	590,946,899.92	539,300,671.47	-51,646,228.45
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	30,304,966,839.68	30,566,527,564.78	261,560,725.10
023200300100	PETROLEUM TRAINING INSTITUTE	10,684,993,970.36	11,136,848,763.45	451,854,793.09
023200700100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	2,644,023,260.64	2,772,084,493.28	128,061,232.64
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,065,764,979.66	6,113,032,294.94	47,267,315.28
023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,089,092,021.42	1,231,456,600.85	142,364,579.43
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	766,964,463.35	801,280,271.90	34,315,808.55
023300200100	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	33,661,165.48	30,804,161.18	-2,857,004.30
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	917,593,019.44	1,037,206,516.00	119,613,496.56
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	783,126,597.18	418,554,233.78	-364,572,363.40
023300500100	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	738,127,846.50	389,087,721.80	-349,040,124.70
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	285,995,337.02	320,766,524.50	34,771,187.48
023300800100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,245,575,184.51	1,421,464,948.85	175,889,764.34
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	115,204,452.19	131,824,349.94	16,619,897.75
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	49,045,203.75	144,425,520.48	95,380,316.73
023301100100	AJAOKUTA STEEL COMPANY LIMITED	3,224,070,075.10	3,604,480,633.11	380,410,558.01
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	13,523,260.96	46,052,185.91	32,528,924.95
023400100100	FEDERAL MINISTRY OF WORKS	4,719,507,252.14	4,181,248,505.65	-538,258,746.49
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	792,657,361.51	884,033,928.84	91,376,567.33
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	445,056,337.66	551,126,275.53	106,069,937.87
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	1,163,236,420.61	1,303,902,867.82	140,666,447.21
023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	164,043,972.57	159,118,119.00	-4,925,853.57
023400600100	SURVEY COUNCIL OF NIGERIA	40,687,969.70	50,470,043.37	9,782,073.67
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	501,609,477.91	549,068,816.50	47,459,338.59
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	597,092,162.70	471,732,472.58	-125,359,690.12

023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,417,585,983.85	2,788,856,230.88	371,270,247.03
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE	1,266,327,208.28	1,094,887,708.23	-171,439,500.05
023600500100	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	217,822,340.13	236,569,896.05	18,747,555.92
023600600100	NATIONAL TROUPE OF NIGERIA	183,091,931.19	162,446,885.87	-20,645,045.32
023600700100	NATIONAL THEATRE	287,265,434.01	315,073,112.96	27,807,678.95
023600800100	NATIONAL GALLERY OF ART	2,305,374,178.77	1,158,225,415.40	-1,147,148,763.37
023600900100	NATIONAL WAR MUSEUM - UMUAHIA	63,746,522.94	71,209,581.15	7,463,058.21
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,084,294,021.46	1,012,439,281.18	-71,854,740.28
023601100100	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	828,597,364.81	939,073,532.71	110,476,167.90
023601200100	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	80,210,314.52	93,129,724.55	12,919,410.03
023601700100	NATIONAL ORIENTATION AGENCY	9,205,084,367.80	4,676,841,169.80	-4,528,243,198.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	393,619,108.10	417,562,146.27	23,943,038.17
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	523,261,434.59	604,466,567.70	81,205,133.11
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	528,314,643.80	604,466,567.70	76,151,923.90
023800400100	NATIONAL BUREAU OF STATISTICS	2,002,818,589.00	3,419,378,996.20	1,416,560,407.20
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	549,441,451.50	543,608,813.16	-5,832,638.34
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,253,945,020.49	1,350,840,401.91	96,895,381.42
025000100100	FISCAL RESPONSILIBITY COMMISSION	298,048,075.06	233,261,465.74	-64,786,609.32
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,094,621,205.14	1,171,028,665.55	76,407,460.41
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	181,118,255.94	206,630,638.78	25,512,382.84
025203700100	ANAMBRA/ IMO RBDA	342,108,655.88	425,123,946.01	83,015,290.13
025203800100	BENIN/ OWENA RBDA	200,241,205.15	300,683,285.86	100,442,080.71
025203900100	CHAD BASIN RBDA	615,262,163.37	286,927,235.96	-328,334,927.41
025204000100	CROSS RIVER RBDA	608,300,583.19	314,398,477.15	-293,902,106.04
025204100100	HADEJIA-JAMAÄ»ARE RBDA	289,248,769.58	335,453,911.66	46,205,142.08
025204200100	LOWER BENUE RBDA	269,661,662.88	303,662,888.30	34,001,225.42
025204300100	LOWER NIGER RBDA	430,774,013.51	492,509,348.21	61,735,334.70
025204400100	NIGER DELTA RBDA	884,657,559.82	473,404,417.11	-411,253,142.71

025204500100	OGUN/ OSUN RBDA	290,304,670.22	340,717,119.90	50,412,449.68
025204600100	SOKOTO RIMA RBDA	341,388,445.11	387,861,041.28	46,472,596.17
025204700100	UPPER BENUE RBDA	546,380,616.71	282,062,569.96	-264,318,046.75
025204800100	UPPER NIGER RBDA	611,104,127.22	323,399,892.23	-287,704,234.99
025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	193,254,853.68	236,876,014.78	43,621,161.10
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	137,674,230.60	128,410,317.05	-9,263,913.55
025205100100	GURARA WATER MANAGEMENT AUTHORITY	13,248,306.44	15,063,549.53	1,815,243.09
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	4,832,033,854.77	4,861,254,466.13	29,220,611.36
	ECONOMIC TOTAL	347,883,580,416.13	229,770,327,737.20	-118,113,252,678.93
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	9,862,722,971.51	14,312,204,457.84	4,449,481,486.33
031800200100	SUPREME COURT OF NIGERIA	1,161,819,096.37	1,260,782,923.38	98,963,827.01
031800300100	COURT OF APPEAL	3,030,207,394.38	3,374,100,000.00	343,892,605.62
031800400100	FEDERAL HIGH COURT ? LAGOS	3,068,703,667.51	3,553,478,344.22	484,774,676.71
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	1,653,838,550.54	2,009,940,127.43	356,101,576.89
031800600100	SHARIA COURT OF APPEAL ? ABUJA	931,480,959.28	959,820,775.80	28,339,816.52
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	1,451,381,631.91	1,560,380,000.00	108,998,368.09
031800800100	NATIONAL INDUSTRIAL COURT	1,649,132,293.66	1,676,896,119.01	27,763,825.35
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	495,407,272.00	560,000,000.00	64,592,728.00
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	327,829,343.48	565,426,590.00	237,597,246.52
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	327,829,343.48	367,359,815.95	39,530,472.47
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,616,296,267.26	1,715,163,031.01	98,866,763.75
032600200100	NIGERIAN LAW REFORM COMMISSION	434,002,776.79	300,319,022.61	-133,683,754.18
032600300100	LEGAL AID COUNCIL	639,617,656.10	694,243,987.80	54,626,331.70
032600400100	COUNCIL OF LEGAL EDUCATION	954,916,882.89	1,124,686,824.39	169,769,941.50
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	609,690,700.04	589,073,942.86	-20,616,757.18
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	733,432,204.76	2,082,839,835.00	1,349,407,630.24
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	31,694,924.10	35,978,022.34	4,283,098.24

032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	7,062,921,204.86	7,807,353,846.47	744,432,641.61
032601000100	NIGERIAN COPYRIGHT COMMISSION	845,935,870.25	418,433,044.07	-427,502,826.18
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,095,604,069.97	1,203,621,169.04	108,017,099.07
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,572,597,279.65	3,395,193,300.06	-177,403,979.59
034400100100	CODE OF CONDUCT BUREAU	1,376,162,155.54	1,434,212,142.59	58,049,987.05
	LAW & JUSTICE TOTAL	42,933,224,516.33	51,001,507,321.87	8,068,282,805.54
04	REGIONAL			
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	824,600,391.39	1,054,800,505.96	230,200,114.57
045100200100	NIGER DELTA DEVELOPMENT COMMISSION	0	61,940,000,000.00	61,940,000,000.00
	REGIONAL TOTAL	824,600,391.39	62,994,800,505.96	62,170,200,114.57
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	461,892,271.97	514,267,845.03	52,375,573.06
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	676,495,535.49	798,059,216.67	121,563,681.18
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	116,059,455,111.90	65,787,698,093.04	-50,271,757,018.86
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	710,131,113.05	693,334,672.17	-16,796,440.88
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	43,943,827.42	171,046,146.71	127,102,319.29
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	5,321,460,014.77	3,343,488,641.86	-1,977,971,372.91
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	3,167,494,372.04	71,815,784,409.43	68,648,290,037.39
051700400100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	462,477,603.28	529,805,978.87	67,328,375.59
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	2,061,566,932.07	2,288,770,908.92	227,203,976.85
051700600100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,868,234,139.84	3,254,336,900.96	386,102,761.12
051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	299,275,935.49	445,337,699.33	146,061,763.84
051700800100	NATIONAL LIBRARY OF NIGERIA	1,127,511,826.24	1,134,005,229.93	6,493,403.69
051700900100	NATIONAL EXAMINATIONS COUNCIL	4,536,555,250.96	4,671,350,054.18	134,794,803.22
051701000100	MASS LITERACY COUNCIL	666,028,198.36	754,535,562.18	88,507,363.82
051701100100	NOMADIC EDUCATION COMMISSION	280,745,801.64	317,187,974.18	36,442,172.54
051701200100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	677,072,497.00	767,072,333.34	89,999,836.34
051701300100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	895,304,134.33	988,415,712.30	93,111,577.97

051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,202,722,186.78	607,454,840.42	-595,267,346.36
051701500100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	140,390,370.39	181,794,012.66	41,403,642.27
051701600100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	496,216,387.84	561,899,084.00	65,682,696.16
051701700100	NATIONAL TEACHERS INSTITUTE	1,294,601,772.64	1,379,507,360.18	84,905,587.54
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	2,145,040,038.04	2,432,401,492.80	287,361,454.76
051701800200	FEDERAL POLYTECHNIC BAUCHI	2,136,736,239.24	2,422,596,786.31	285,860,547.07
051701800300	FEDERAL POLYTECHNIC BIDA	2,507,636,532.76	2,844,903,253.95	337,266,721.19
051701800400	FEDERAL POLYTECHNIC IDAH	1,834,606,058.08	2,080,934,497.31	246,328,439.23
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	2,232,746,040.96	2,513,978,006.03	281,231,965.07
051701800600	FEDERAL POLYTECHNIC MUBI	3,111,782,053.80	3,525,473,374.05	413,691,320.25
051701800700	FEDERAL POLYTECHNIC NASARAWA	2,084,095,446.84	2,341,017,413.00	256,921,966.16
051701800800	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,157,489,897.08	3,575,321,478.11	417,831,581.03
051701800900	FEDERAL POLYTECHNIC KADUNA	5,842,531,810.96	6,626,383,360.00	783,851,549.04
051701801000	FEDERAL POLYTECHNIC OFFA	1,938,824,467.36	2,198,251,107.50	259,426,640.14
051701801100	FEDERAL POLYTECHNIC EDE	1,659,279,088.24	1,878,956,686.74	219,677,598.50
051701801200	FEDERAL POLYTECHNIC AUCHI	3,442,877,064.60	3,904,269,119.36	461,392,054.76
051701801300	FEDERAL POLYTECHNIC NEKEDE	2,632,875,330.48	2,986,933,980.82	354,058,650.34
051701801400	FEDERAL POLYTECHNIC OKO	3,944,253,735.00	4,472,024,950.61	527,771,215.61
051701801500	FEDERAL POLYTECHNIC DAMATURU	786,646,693.92	892,036,108.00	105,389,414.08
051701801600	FEDERAL POLYTECHNIC HUSSAINI ADAMU	623,419,002.24	707,466,802.58	84,047,800.34
051701801700	FEDERAL POLYTECHNIC GWANDU	2,182,246,855.08	2,476,065,831.82	293,818,976.74
051701801800	FEDERAL POLYTECHNIC ILARO	1,334,202,579.04	1,512,829,147.05	178,626,568.01
051701801900	YABA COLLEGE OF TECHNOLOGY	3,008,406,914.56	3,409,622,752.30	401,215,837.74
051701802000	FEDERAL POLYTECHNIC BALI	385,044,365.96	435,442,650.11	50,398,284.15
051701802100	FEDERAL POLYTECHNIC EKOWE	856,067,611.44	968,275,151.14	112,207,539.70
051701802200	FEDERAL POLYTECHNIC BONNY	91,584,840.30	103,702,771.75	12,117,931.45
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,277,445,121.37	1,581,897,643.95	304,452,522.58
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	1,215,391,110.36	1,377,686,873.45	162,295,763.09

051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	1,373,668,562.40	1,543,755,986.60	170,087,424.20
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	1,173,817,687.60	1,328,756,222.95	154,938,535.35
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	1,266,945,570.00	1,437,899,947.26	170,954,377.26
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	855,360,426.72	970,949,673.61	115,589,246.89
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	1,252,422,708.72	1,421,570,266.09	169,147,557.37
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	1,073,161,825.60	1,218,183,696.27	145,021,870.67
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,271,437,147.72	1,443,252,980.69	171,815,832.97
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	1,467,600,772.44	1,665,925,201.29	198,324,428.85
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	1,533,063,485.52	1,740,234,227.02	207,170,741.50
051701901200	FEDERAL COLLEGE OF EDUCATION OMUKU	1,745,642,202.64	1,981,539,799.81	235,897,597.17
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	1,819,135,917.76	2,060,951,526.50	241,815,608.74
051701901400	FEDERAL COLLEGE OF EDUCATION OYO	1,516,406,321.04	1,719,852,710.74	203,446,389.70
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,562,380,677.64	1,773,513,203.85	211,132,526.21
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,046,591,485.20	1,187,350,878.92	140,759,393.72
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,326,066,815.52	1,504,450,423.23	178,383,607.71
051701901800	FEDERAL COLLEGE OF EDUCATION YOLA	1,403,859,976.84	1,592,588,116.51	188,728,139.67
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	3,344,436,348.28	3,796,387,208.59	451,950,860.31
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,059,118,136.64	1,200,831,173.06	141,713,036.42
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	3,464,345,713.12	3,930,067,390.59	465,721,677.47
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,452,437,212.74	1,486,781,663.44	34,344,450.70
051702100100	UNIVERSITY OF IBADAN	9,655,335,791.16	10,953,851,438.43	1,298,515,647.27
051702100200	UNIVERSITY OF LAGOS	7,772,247,607.32	8,654,571,584.34	882,323,977.02
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	9,346,435,258.24	10,604,847,567.22	1,258,412,308.98
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	10,881,257,136.36	12,212,177,446.60	1,330,920,310.24
051702100500	OBAFEMI AWOLowo UNIVERSITY	8,505,930,016.80	9,649,544,202.29	1,143,614,185.49
051702100600	UNIVERSITY OF BENIN	10,600,096,845.72	11,950,105,640.70	1,350,008,794.98
051702100700	UNIVERSITY OF JOS	5,877,185,193.60	6,666,121,576.18	788,936,382.58
051702100800	UNIVERSITY OF CALABAR	9,109,225,834.20	10,182,649,203.24	1,073,423,369.04

051702100900	UNIVERSITY OF ILORIN	5,596,467,572.84	6,338,439,786.52	741,972,213.68
051702101000	UNIVERSITY OF ABUJA	3,033,938,558.80	3,398,990,710.93	365,052,152.13
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,107,466,041.76	4,634,153,471.36	526,687,429.60
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	4,549,042,620.28	5,133,268,652.88	584,226,032.60
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,898,156,749.24	4,298,044,345.93	399,887,596.69
051702101400	UNIVERSITY OF PORT HARCOURT	8,010,920,639.08	9,037,345,142.41	1,026,424,503.33
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,511,101,843.48	3,867,272,918.59	356,171,075.11
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	5,430,667,818.28	6,153,431,843.49	722,764,025.21
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,606,992,559.96	4,089,811,572.90	482,819,012.94
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,699,327,259.68	4,190,131,565.80	490,804,306.12
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,987,451,662.56	3,389,960,403.66	402,508,741.10
051702102000	UNIVERSITY OF UYO	7,429,626,973.36	8,289,807,607.01	860,180,633.65
051702102100	UNIVERSITY OF MAIDUGURI	8,433,985,925.28	9,558,324,928.66	1,124,339,003.38
051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	6,079,318,756.92	6,890,928,601.05	811,609,844.13
051702102300	BAYERO UNIVERSITY, KANO	6,340,382,721.52	7,155,590,164.03	815,207,442.51
051702102400	USMAN DAN FODIO UNIVERSITY, SOKOTO	5,327,125,673.68	5,908,017,654.65	580,891,980.97
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	413,199,330.95	470,988,399.84	57,789,068.89
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	424,292,421.04	480,696,399.23	56,403,978.19
051702102700	ARABIC LANGUAGE VILLAGE BORNO	220,529,072.50	273,538,956.99	53,009,884.49
051702102900	FEDERAL UNIVERSITY OYE-EKITI	1,778,491,516.08	2,017,709,380.07	239,217,863.99
051702103000	FEDERAL UNIVERSITY OTUOKE	1,465,163,557.66	1,659,267,229.26	194,103,671.60
051702103100	FEDERAL UNIVERSITY DUTSE	1,490,792,959.20	1,692,251,467.20	201,458,508.00
051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,154,594,281.08	1,306,199,319.78	151,605,038.70
051702103300	FEDERAL UNIVERSITY LAFIA	1,017,734,909.40	1,155,266,654.01	137,531,744.61
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	1,351,117,276.92	1,533,020,390.88	181,903,113.96
051702103500	FEDERAL UNIVERSITY KASHERE	838,698,017.52	952,035,587.53	113,337,570.01
051702103600	FEDERAL UNIVERSITY LOKOJA	1,356,055,887.12	1,482,942,774.57	126,886,887.45
051702103700	FEDERAL UNIVERSITY WUKARI	1,940,755,195.36	2,200,227,811.08	259,472,615.72

051702103800	FEDERAL UNIVERSITYOF BERNIN KEBBI	765,572,302.50	867,588,267.03	102,015,964.53
051702103900	FEDERAL UNIVERSITYOF GASHUA	765,572,302.50	867,588,267.03	102,015,964.53
051702104000	FEDERAL UNIVERSITYOF GUSAU	765,572,302.50	867,588,267.03	102,015,964.53
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	802,620,049.72	897,812,766.14	95,192,716.42
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,119,681,456.36	1,269,386,707.17	149,705,250.81
051702400100	NATIONAL OPEN UNIVERSITY	2,648,103,333.76	3,005,955,137.92	357,851,804.16
051702600100	F.S.C. SOKOTO	88,831,846.40	109,598,356.80	20,766,510.40
051702600200	FGC AZARE	96,795,301.10	239,944,818.21	143,149,517.11
051702600300	FGC BANI-YADI	65,510,119.62	55,982,126.79	-9,527,992.83
051702600400	FGC BIRIN YAURI	55,470,255.38	67,301,145.87	11,830,890.49
051702600500	FGC DAURA	128,526,221.17	143,920,504.06	15,394,282.89
051702600600	FGC GANYE	94,664,160.61	120,708,205.08	26,044,044.47
051702600700	FGC GARKI	283,107,705.27	266,592,700.12	-16,515,005.15
051702600800	FGC IJANIKIN	301,247,604.91	398,546,144.36	97,298,539.45
051702600900	FGC IKET NISE	147,882,566.41	162,827,945.48	14,945,379.07
051702601000	FGC IKET VANDAKYA	104,660,845.21	120,230,449.51	15,569,604.30
051702601100	FGC IKOM	107,607,611.95	131,538,822.57	23,931,210.62
051702601200	FGC IKOT EKPENE	148,349,205.53	190,138,182.99	41,788,977.46
051702601300	FGC IKURIN	190,377,927.52	214,198,331.22	23,820,403.70
051702601400	FGC JOS	249,444,133.50	267,517,859.32	18,073,725.82
051702601500	FGC KADUNA	265,872,100.34	297,127,273.32	31,255,172.98
051702601600	FGC KANO	202,295,309.52	215,236,441.00	12,941,131.48
051702601700	FGC KEFFI	149,897,176.93	212,740,113.36	62,842,936.43
051702601800	FGC KIYAWA	70,208,901.95	70,253,660.70	44,758.75
051702601900	FGC KWALI	238,443,639.50	295,605,874.69	57,162,235.19
051702602000	FGC MAIDUGURI	164,413,989.56	156,429,525.45	-7,984,464.11
051702602100	FGC MINJIBIR	97,235,830.62	107,366,689.11	10,130,858.49
051702602200	FGC MINNA	261,870,989.38	260,123,945.03	-1,747,044.35

051702602300	FGC ODIKOLOGUNA	65,583,071.18	70,837,036.14	5,253,964.96
051702602400	FGC ODOGBOLU	217,492,522.06	236,638,341.85	19,145,819.79
051702602500	FGC OGBOMOSHMO	213,585,760.70	256,101,029.59	42,515,268.89
051702602600	FGC OGOJA	78,744,078.16	106,108,885.87	27,364,807.71
051702602700	FGC OHAFIA	86,285,798.98	110,109,613.10	23,823,814.12
051702602800	FGC OKIGWE	165,287,923.68	214,537,326.14	49,249,402.46
051702602900	FGC OKPOSI	89,933,006.06	101,645,291.84	11,712,285.78
051702603000	FGC ONITSHA	155,161,606.47	168,761,365.65	13,599,759.18
051702603100	FGC PORT HARCOURT	237,408,340.10	273,032,378.15	35,624,038.05
051702603200	FGC POTISKUM	113,232,233.35	128,317,482.97	15,085,249.62
051702603300	FGC RUBBOCHI	94,930,314.73	85,131,738.95	-9,798,575.78
051702603400	FGC SOKOTO	127,026,265.01	127,103,315.07	77,050.06
051702603500	FGC UGWOLAWO	99,222,411.76	113,672,296.50	14,449,884.74
051702603600	FGC WARRI	215,241,769.88	221,435,475.54	6,193,705.66
051702603700	FGC ZARIA	135,070,120.54	143,508,207.15	8,438,086.61
051702603800	FGC, BILLIRI	88,029,094.66	102,614,422.40	14,585,327.74
051702603900	FGC, IDO-ANI	130,449,004.27	162,598,738.41	32,149,734.14
051702604000	FGC, IKOLE	116,021,780.44	126,827,246.15	10,805,465.71
051702604100	FGGC ABAJI	135,549,972.53	146,831,730.10	11,281,757.57
051702604200	FGGC ABULOMA	58,667,908.94	226,205,796.34	167,537,887.40
051702604300	FGGC AKURE	173,232,798.87	196,285,517.41	23,052,718.54
051702604400	FGGC ANKA	57,459,989.28	60,834,870.86	3,374,881.58
051702604500	FGGC BAJOGA	81,293,949.62	82,185,441.63	891,492.01
051702604600	FGGC BAKORI	141,374,712.27	146,318,811.48	4,944,099.21
051702604700	FGGC BAUCHI	134,966,398.31	152,645,717.10	17,679,318.79
051702604800	FGGC BENIN	179,010,341.48	220,617,195.40	41,606,853.92
051702604900	FGGC BIDA	81,083,720.48	113,665,434.43	32,581,713.95
051702605000	FGGC BWARI	257,065,613.26	299,022,136.32	41,956,523.06

051702605100	FGGC CALABAR	181,313,896.73	169,933,506.40	-11,380,390.33
051702605200	FGGC EFON ALAYE	115,939,822.38	127,308,492.02	11,368,669.64
051702605300	FGGC EFON IMNRINGI	52,763,110.86	75,601,384.01	22,838,273.15
051702605400	FGGC ENUGU	365,301,501.99	363,486,049.34	-1,815,452.65
051702605500	FGGC EZZAMGBO ABAKALIKI	78,243,677.92	100,440,044.16	22,196,366.24
051702605600	FGGC GBOKO	163,502,843.21	163,700,940.60	198,097.39
051702605700	FGGC GUSAU	100,070,596.44	104,645,828.43	4,575,231.99
051702605800	FGGC GWANDU	0	81,774,248.08	81,774,248.08
051702605900	FGGC IBILLO	73,742,297.45	124,198,419.51	50,456,122.06
051702606000	FGGC IBUSA	271,396,020.08	159,149,451.81	-112,246,568.27
051702606100	FGGC IKOT-OBIO-ITONG	108,012,481.38	148,404,607.35	40,392,125.97
051702606200	FGGC ILORIN	196,562,119.43	200,156,955.80	3,594,836.37
051702606300	FGGC IPETUMODU	161,261,819.66	149,154,112.67	-12,107,706.99
051702606400	FGGC JALINGO	100,017,927.15	100,734,529.28	716,602.13
051702606500	FGGC KABBA	97,559,148.75	103,116,627.14	5,557,478.39
051702606600	FGGC KAZAURE	94,927,757.25	122,495,779.91	27,568,022.66
051702606700	FGGC KEANA	76,951,060.32	100,211,795.41	23,260,735.09
051702606800	FGGC LANGTANG	134,241,012.93	142,095,900.96	7,854,888.03
051702606900	FGGC LEJJA	104,539,801.35	117,720,273.56	13,180,472.21
051702607000	FGGC MONGUNO	71,785,390.89	62,615,117.94	-9,170,272.95
051702607100	FGGC NEW BUSA	108,199,461.61	121,148,360.66	12,948,899.05
051702607200	FGGC OMU-ARAN	65,223,568.92	135,220,029.81	69,996,460.89
051702607300	FGGC OWERRI	271,045,179.03	300,382,030.90	29,336,851.87
051702607400	FGGC OYO	203,818,365.30	236,519,804.24	32,701,438.94
051702607500	FGGC SHAGAMU	219,646,767.31	248,025,278.14	28,378,510.83
051702607600	FGGC GUMI TAMBAWAL	48,974,523.50	60,098,071.37	11,123,547.87
051702607700	FGGC UMUAHIA	139,492,626.02	170,112,541.47	30,619,915.45
051702607800	FGGC WUKARI	132,287,021.39	160,188,439.51	27,901,418.12

051702607900	FGGC, YOLA	118,309,961.54	134,729,909.55	16,419,948.01
051702608000	FSTC AHOADA	82,494,370.16	79,996,685.38	-2,497,684.78
051702608100	FSTC AWKA	110,968,885.66	173,939,819.84	62,970,934.18
051702608200	FSTC JUBU-IMUSHIN	170,985,293.30	197,337,411.74	26,352,118.44
051702608300	FSTC MICHKA	51,380,557.87	58,625,358.93	7,244,801.06
051702608400	FSTC TUNGBO - YENAGOA	77,933,256.73	82,727,697.53	4,794,440.80
051702608500	FSTC USI-EKITI	65,044,536.63	88,815,415.03	23,770,878.40
051702608600	FTC IKARE	109,872,671.19	116,982,916.28	7,110,245.09
051702608700	FTC ILESA	181,293,099.90	210,396,022.58	29,102,922.68
051702608800	FTC JALINGO	106,649,623.04	123,302,017.95	16,652,394.91
051702608900	FTC KAFANCHAN	108,817,476.01	142,885,440.69	34,067,964.68
051702609000	FTC LASSA	75,561,951.89	75,858,056.33	296,104.44
051702609100	FTC OHANSO	94,987,359.42	131,115,575.74	36,128,216.32
051702609200	FTC OROZO	292,653,088.31	338,211,068.12	45,557,979.81
051702609300	FTC OTOBI	93,919,538.29	99,073,060.32	5,153,522.03
051702609400	FTC OTUPKO	117,850,130.66	155,360,116.52	37,509,985.86
051702609500	FTC SHIRORO	125,701,078.78	134,337,182.10	8,636,103.32
051702609600	FTC UROMI	118,386,709.79	151,778,018.15	33,391,308.36
051702609700	FTC UYO	167,549,168.74	204,041,153.86	36,491,985.12
051702609800	FTC YABA	385,743,976.36	443,008,931.34	57,264,954.98
051702609900	FTC ZURU	83,184,903.86	91,135,205.76	7,950,301.90
051702610000	KING'S COLLEGE	291,071,123.25	402,123,567.31	111,052,444.06
051702610100	QUEEN'S COLLEGE LAGOS	359,649,603.91	410,737,030.97	51,087,427.06
051702610200	SULEJA ACADEMY	182,849,653.43	197,537,704.75	14,688,051.32
051702610300	FSTC,DOMA	23,611,973.68	60,848,559.37	37,236,585.69
051702610400	FSTC DAYI	30,256,787.45	33,467,329.74	3,210,542.29
051702700100	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	130,045,918.24	146,123,244.11	16,077,325.87
051702800100	UNESCO PARIS	288,738,831.62	288,738,833.24	1.62

051702900100	NATIONAL BOARD FOR TECHNICAL EDUCATION	794,689,327.72	899,870,947.84	105,181,620.12
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	4,974,729,871.23	5,401,501,204.60	426,771,333.37
052100200100	NATIONAL HEALTH INSURANCE SCHEME	2,725,524,350.92	0	-2,725,524,350.92
052100300100	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,231,888,063.45	1,334,697,106.38	102,809,042.93
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	76,201,409.30	88,785,200.66	12,583,791.36
052100600100	RADIOGRAPHERS REGISTRATION BOARD	97,067,767.94	103,043,254.97	5,975,487.03
052100700100	DENTAL TECHNOLOGY REGISTRATION BOARD	79,516,785.63	91,585,673.06	12,068,887.43
052100800100	HEALTH RECORDS REGISTRATION BOARD	61,293,918.25	29,376,266.14	-31,917,652.11
052100900100	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	149,838,112.58	182,969,128.78	33,131,016.20
052101000100	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	58,524,760.47	57,132,425.58	-1,392,334.89
052101100100	NURSING AND MIDWIFERY COUNCIL	235,873,561.13	299,496,324.10	63,622,762.97
052101200100	PHARMACIST COUNCIL OF NIGERIA COUNCIL	366,660,643.40	387,412,261.30	20,751,617.90
052101300100	MEDICAL AND DENTAL COUNCIL OF NIGERIA	130,788,840.84	147,546,792.18	16,757,951.34
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,207,484,642.84	4,172,688,797.96	-34,795,844.88
052101500100	MEDICAL REHABILITATION THERAPY BOARD	120,975,136.92	111,656,820.43	-9,318,316.49
052101600100	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	288,723,688.28	373,603,966.61	84,880,278.33
052101700100	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	20,153,579.89	23,445,253.20	3,291,673.31
052101800100	NURSE TUTOR TRAINING - ENUGU	15,335,769.52	17,188,857.21	1,853,087.69
052101900100	NURSE TUTOR PROGRAMME AKOKA LAGOS	76,724,731.04	84,534,961.00	7,810,229.96
052102000100	NURSE TUTOR TRAINING KADUNA	29,923,629.96	33,666,624.41	3,742,994.45
052102100100	NURSE TUTOR TRAINING IBADAN	16,465,668.84	19,914,318.34	3,448,649.50
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	167,423,934.64	187,043,408.74	19,619,474.10
052102400100	PHC TUTORS PROGRAMME, UCH-IBADAN	16,527,672.69	17,569,857.15	1,042,184.46
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH	17,628,726.72	24,318,335.37	6,689,608.65
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	8,323,870,222.27	8,169,520,024.26	-154,350,198.01
052102600200	LAGOS UNIVERSITY TEACHING HOSPITAL	6,332,780,366.83	5,953,700,557.87	-379,079,808.96
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	5,695,897,028.00	6,041,616,747.08	345,719,719.08
052102600400	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	7,240,759,018.36	7,752,857,435.39	512,098,417.03

052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	5,896,161,198.33	6,301,657,080.33	405,495,882.00
052102600600	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL	5,753,160,360.90	6,120,213,719.14	367,053,358.24
052102600700	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,435,941,713.34	6,261,594,574.91	825,652,861.57
052102600800	JOS UNIVERSITY TEACHING HOSPITAL	5,389,762,140.00	5,735,426,834.11	345,664,694.11
052102600900	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	4,696,933,852.72	5,123,739,562.87	426,805,710.15
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	6,428,474,491.82	6,591,375,443.46	162,900,951.64
052102601100	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	5,061,954,129.16	5,540,478,196.13	478,524,066.97
052102601200	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,357,373,609.72	5,658,860,461.20	301,486,851.48
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,227,240,109.57	4,913,606,474.08	686,366,364.51
052102601400	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	4,811,799,207.27	4,827,514,756.74	15,715,549.47
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	4,260,125,359.36	4,617,757,709.50	357,632,350.14
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,202,842,752.96	2,394,622,521.14	191,779,768.18
052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,566,428,719.48	3,698,194,353.28	131,765,633.80
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	3,833,098,262.74	3,939,461,643.98	106,363,381.24
052102700300	FEDERAL STAFF HOSPITAL -ABUJA	1,046,258,856.23	1,039,474,393.78	-6,784,462.45
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,116,575,155.12	1,236,472,725.93	119,897,570.81
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	770,927,681.76	825,663,245.71	54,735,563.95
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,398,061,486.45	1,506,038,350.48	107,976,864.03
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	946,279,599.76	1,040,990,905.07	94,711,305.31
052102700800	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	819,776,082.92	901,024,541.03	81,248,458.11
052102700900	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,074,769,694.80	1,480,551,263.15	-594,218,431.65
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	124,537,909.88	1,590,833,900.90	1,466,295,991.02
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	242,493,735.06	161,187,774.58	-81,305,960.48
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,354,744,010.68	1,480,551,263.15	125,807,252.47
052102701300	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,281,978,709.57	2,413,279,181.37	131,300,471.80
052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,377,406,610.09	1,470,614,060.23	93,207,450.14
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,779,479,872.85	1,931,139,341.42	151,659,468.57
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	329,018,679.24	365,009,169.86	35,990,490.62

052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	3,170,960,145.16	3,472,746,927.60	301,786,782.44
052102701800	FEDERAL MEDICAL CENTRE, OWO	2,820,710,702.90	3,094,370,806.07	273,660,103.17
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	3,063,320,059.44	3,222,790,134.96	159,470,075.52
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	4,183,740,368.65	4,314,258,920.02	130,518,551.37
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	3,656,101,707.60	4,016,985,780.22	360,884,072.62
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	1,648,922,283.28	1,718,997,881.41	70,075,598.13
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	4,992,163,560.55	2,527,730,344.48	-2,464,433,216.07
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,389,519,823.20	1,512,988,423.37	123,468,600.17
052102702500	FEDERAL MEDICAL CENTRE, ASABA	2,275,503,112.73	2,443,899,986.20	168,396,873.47
052102702600	FEDERAL MEDICAL CENTRE, BIDA	1,789,883,341.80	1,935,944,096.00	146,060,754.20
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,402,317,983.04	1,520,353,506.98	118,035,523.94
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,691,579,983.92	1,830,005,373.03	138,425,389.11
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	7,403,285,284.68	7,876,296,261.40	473,010,976.72
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	3,567,926,593.68	3,829,844,651.81	261,918,058.13
052102703100	FEDERAL MEDICAL CENTRE, KOGI	2,030,292,565.56	2,036,204,143.38	5,911,577.82
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,405,219,358.25	1,523,769,036.73	118,549,678.48
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,518,149,709.12	1,644,356,863.65	126,207,154.53
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	1,550,873,682.29	1,703,967,126.86	153,093,444.57
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	964,211,601.40	988,612,187.42	24,400,586.02
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	4,730,045,816.03	5,100,619,337.55	370,573,521.52
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	2,124,330,153.72	2,305,713,195.32	181,383,041.60
052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,043,140,216.36	2,225,315,265.79	182,175,049.43
052102703900	NATIONAL EYE CENTRE KADUNA	972,463,547.08	1,067,282,623.29	94,819,076.21
052102704000	NATIONAL EAR CARE CENTRE KADUNA	624,512,003.14	682,240,097.25	57,728,094.11
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	83,694,018.96	91,127,751.02	7,433,732.06
052102704200	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	249,173,581.90	248,743,706.90	-429,875.00
052102704500	ONCHO IBADAN	1,699,044.00	0	-1,699,044.00
052103100100	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	416,743,547.66	442,123,131.49	25,379,583.83

052103200100	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	476,478,811.01	684,413,641.06	207,934,830.05
052103300100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	92,553,494.54	95,554,856.31	3,001,361.77
052103400100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	244,406,544.15	274,306,414.34	29,899,870.19
052103500100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	236,921,650.24	255,654,890.72	18,733,240.48
052103700100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	100,419,651.72	112,493,425.68	12,073,773.96
052103900100	DENTAL THERAPISTS REGISTRATION BOARD	65,764,019.03	76,537,207.39	10,773,188.36
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	248,958,829.81	269,722,176.63	20,763,346.82
052104900100	NATIONAL HOSPITAL	8,699,928,454.30	4,059,711,736.00	-4,640,216,718.30
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,904,909,178.65	2,277,336,391.96	372,427,213.31
053500200100	NATIONAL PARK HEADQUARTERS	166,719,880.68	220,710,140.53	53,990,259.85
053500300100	KAINJI NATIONAL PARK	374,745,728.77	472,281,978.40	97,536,249.63
053500400100	OYO NATIONAL PARK	320,237,591.61	328,654,587.71	8,416,996.10
053500500100	CHAD BASIN NATIONAL PARK	193,964,060.99	273,750,258.28	79,786,197.29
053500600100	GASHAKA GUMTI NATIONAL PARK	261,005,358.55	339,746,615.38	78,741,256.83
053500700100	CROSS RIVER NATIONAL PARK	383,591,028.73	477,052,084.05	93,461,055.32
053500800100	KAMUKU NATIONAL PARK	158,029,563.70	198,773,919.32	40,744,355.62
053500900100	OKUMU NATIONAL PARK	138,933,215.18	174,319,198.62	35,385,983.44
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	318,045,946.64	355,252,084.89	37,206,138.25
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	644,104,397.21	723,073,224.11	78,968,826.90
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	411,322,864.16	463,050,334.24	51,727,470.08
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,293,568,889.04	1,450,997,245.64	157,428,356.60
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	380,249,403.62	427,817,795.47	47,568,391.85
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	932,032,403.49	953,055,523.87	21,023,120.38
053501600100		650,239,705.69	1,832,462,742.76	1,182,223,037.07
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	199,256,727.47	205,927,672.98	6,670,945.51
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	1,148,044,405.95	1,116,480,279.93	-31,564,126.02
053900200100	NIGERIA FOOTBALL ASSOCIATION	81,224,637.82	84,474,261.87	3,249,624.05
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	254,594,779.13	280,201,787.40	25,607,008.27

054300100100	NATIONAL POPULATION COMMISSION	5,203,051,982.13	4,469,634,974.04	-733,417,008.09
	SOCIAL SECTOR TOTAL	627,511,053,907.60	684,410,122,942.96	56,899,069,035.36
	TOTAL	1,982,268,617,482.21	1,954,308,257,526.91	-27,960,359,955.30

Note 20
Schedule Of Federal Govt. Contribution to Pension For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	0	96,856,941.72	96,856,941.72
011100300100	NATIONAL BOUNDARY COMMISSION	0	21,830,643.89	21,830,643.89
011100400100	BORDER COMMUNITIES DEVELOPMENT AGENCY	0	10,622,635.51	10,622,635.51
011100600100	NIPSS, KURU	0	41,880,083.23	41,880,083.23
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	80,425,151.10	53,616,767.36	-26,808,383.74
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0	46,334,756.91	46,334,756.91
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0	372,191,564.56	372,191,564.56
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	0	22,111,144.00	22,111,144.00
011101100100	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0	39,386,544.00	39,386,544.00
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0	59,371,935.10	59,371,935.10
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	4,428,080.53	1,196,175,418.09	1,191,747,337.56
011600300100	NIGERIAN ARMY	0	8,509,197,778.54	8,509,197,778.54
011600400100	NIGERIAN NAVY	0	2,466,561,665.30	2,466,561,665.30
011600500100	NIGERIAN AIRFORCE	0	2,612,157,298.90	2,612,157,298.90
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	2,274,666.59	315,784,435.76	313,509,769.17
011600700100	NIGERIAN DEFENCE COLLEGE	0	87,838,741.60	87,838,741.60
011600800100	COMMAND AND STAFF COLLEGE, JAJI	0	95,582,622.60	95,582,622.60
011601000100	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0	54,704,529.63	54,704,529.63
011601200100	DEFENCE INTELLIGENCE AGENCY	0	108,512,953.53	108,512,953.53
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0	235,914,187.22	235,914,187.22
011900200100	TECHNICAL AIDS CORPS	0	1,694,348.32	1,694,348.32
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0	22,639,596.55	22,639,596.55
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0	9,560,603.40	9,560,603.40
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0	18,265,801.73	18,265,801.73
011900900100	FOREIGN MISSION: ABIDJAN	11,378,080.12	0	-11,378,080.12
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	190,201,935.00	190,201,935.00
012300300100	NIGERIAN TELEVISION AUTHORITY	0	372,473,890.00	372,473,890.00
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	0	309,131,989.00	309,131,989.00
012300500100	NEWS AGENCY OF NIGERIA	0	64,219,009.00	64,219,009.00
012300600100	VOICE OF NIGERIA	0	67,574,788.00	67,574,788.00
012300700100	NIGERIAN FILM CORPORATION	0	20,902,711.00	20,902,711.00
012300800100	NATIONAL BROADCASTING COMMISSION	0	25,140,535.00	25,140,535.00
012300900100	NIGERIA PRESS COUNCIL	0	9,389,215.00	9,389,215.00
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	0	37,744,565.00	37,744,565.00
012301100100	ADVERTISING PRACTITIONERS OF NIGERIA	0	9,462,049.00	9,462,049.00
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	0	64,005,719.41	64,005,719.41
012400200100	NIGERIAN PRISON SERVICE	0	2,099,591,547.81	2,099,591,547.81
012400300100	NIGERIA IMMIGRATION SERVICE	0	1,915,584,870.00	1,915,584,870.00
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0	3,286,755,608.00	3,286,755,608.00
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0	4,173,278.48	4,173,278.48
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	8,999,010.59	14,267,150.89	5,268,140.30
012400700100	FEDERAL FIRE SERVICE	0	103,833,921.94	103,833,921.94

012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0	229,941,774.09	229,941,774.09
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0	11,635,797.30	11,635,797.30
012500300100	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0	59,165,129.00	59,165,129.00
012500500100	FEDERAL TRAINING CENTRES	0	22,177,013.76	22,177,013.76
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0	11,072,234.17	11,072,234.17
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	8,973,516.37	8,973,516.37
014000100100	AUDITOR GENERAL FOR THE FEDERATION	0	150,393,107.74	150,393,107.74
014700100100	FEDERAL CIVIL SERVICE COMMISSION	0	31,503,626.69	31,503,626.69
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0	937,759,799.30	937,759,799.30
014900100100	FEDERAL CHARACTER COMMISSION	0	70,163,558.41	70,163,558.41
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	0	182,565,863.30	182,565,863.30
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	0	66,064,712.81	66,064,712.81
015500300100	POLICE PENSION BOARD	0	16,208,583.22	16,208,583.22
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0	43,651,485.95	43,651,485.95
015600200100	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	0	17,305,204.62	17,305,204.62
015600300100	NIGERIA COMMUNICATION SATELLITE	0	150,824,938.00	150,824,938.00
015600600100	NIPOST	0	460,743,383.96	460,743,383.96
015700100100	NATIONAL SECURITY ADVISER	0	19,215,695.51	19,215,695.51
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	0	1,779,800,785.84	1,779,800,785.84
015700300100	NATIONAL INTELLIGENT AGENCY	0	1,175,777,410.55	1,175,777,410.55
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0	2,171,749.00	2,171,749.00
015800100100	CODE OF CONDUCT TRIBUNAL	0	13,316,357.32	13,316,357.32
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0	38,769,266.55	38,769,266.55
016000100100	POLICE SERVICE COMMISSION HQTRS	0	27,432,219.38	27,432,219.38
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0	107,425,278.96	107,425,278.96
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0	78,435,505.07	78,435,505.07
016100300100	NATIONAL COMMISSION FOR REFUGEES	0	14,142,771.11	14,142,771.11
016100500100	NATIONAL IDENTITY MANAGEMENT COMMISSION	0	295,127,038.52	295,127,038.52
016100700100	FEDERAL ROAD SAFETY COMMISSION	0	1,527,707,498.17	1,527,707,498.17
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0	13,748,556.59	13,748,556.59
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0	35,236,680.89	35,236,680.89
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	0	9,038,592.64	9,038,592.64
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	0	10,090,139.21	10,090,139.21
016101600100	NATIONAL LOTTERY TRUST FUND	0	10,903,412.68	10,903,412.68
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0	102,731,655.72	102,731,655.72
016300100100	POLICE FORMATIONS AND COMMAND	0	17,060,419,478.34	17,060,419,478.34
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0	17,566,494.92	17,566,494.92
	ADMINISTRATION TOTAL	107,504,988.93	49,902,452,095.64	49,794,947,106.71
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	0	505,701,783.45	505,701,783.45
021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0	10,989,137.74	10,989,137.74
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0	21,025,354.79	21,025,354.79
021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0	20,436,739.30	20,436,739.30
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0	58,995,074.17	58,995,074.17
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0	95,491,485.59	95,491,485.59
021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0	114,525,563.50	114,525,563.50

021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0	90,823,780.52	90,823,780.52
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0	65,794,789.52	65,794,789.52
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0	51,053,439.09	51,053,439.09
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0	68,734,354.82	68,734,354.82
021501400100	COCOA RESEARCH INSTITUTE- IBADAN	0	57,483,822.75	57,483,822.75
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0	62,906,711.22	62,906,711.22
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	0	59,321,689.73	59,321,689.73
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0	37,773,527.85	37,773,527.85
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0	47,247,869.64	47,247,869.64
021501900100	VETERINARY COUNCIL OF NIGERIA	0	4,572,584.86	4,572,584.86
021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0	38,635,906.22	38,635,906.22
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0	20,974,108.24	20,974,108.24
021502200100	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0	26,286,239.99	26,286,239.99
021502300100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0	43,527,117.60	43,527,117.60
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0	17,207,286.82	17,207,286.82
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0	20,085,976.63	20,085,976.63
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0	17,422,343.53	17,422,343.53
021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0	10,432,580.16	10,432,580.16
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0	26,315,314.10	26,315,314.10
021502900100	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0	7,085,138.91	7,085,138.91
021503000100	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0	6,694,125.46	6,694,125.46
021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0	8,069,300.97	8,069,300.97
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0	21,074,584.00	21,074,584.00
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0	9,959,952.31	9,959,952.31
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0	25,422,046.61	25,422,046.61
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0	8,107,714.45	8,107,714.45
021505000100	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0	36,989,598.00	36,989,598.00
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	0	46,856,745.33	46,856,745.33
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0	29,362,143.09	29,362,143.09
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0	23,519,871.16	23,519,871.16
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0	48,260,041.06	48,260,041.06
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	0	69,808,186.46	69,808,186.46
022000200100	DEBT MANAGEMENT OFFICE	0	29,540,370.32	29,540,370.32
022000300100	BUDGET OFFICE OF THE FEDERATION	56,852,674,407.85	52,771,712.18	-56,799,902,695.67
022000400100	NATIONAL INSURANCE COMMISSION	0	21,118,040.94	21,118,040.94
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	0	10,150,480.00	10,150,480.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	226,833,347.78	226,833,347.78
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0	142,127,355.61	142,127,355.61
022200200100	STANDARD ORGANIZATION OF NIGERIA	0	133,520,394.16	133,520,394.16
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0	6,390,838.72	6,390,838.72
022200400100	NATIONAL AUTOMOTIVE COUNCIL	0	9,414,779.49	9,414,779.49
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	0	42,578,228.79	42,578,228.79
022200700100	FINANCIAL REPORTING COUNCIL OF NIGERIA	0	5,283,530.13	5,283,530.13
022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0	37,012,897.00	37,012,897.00
022200900100	CONSUMER PROTECTION COUNCIL	0	30,534,636.29	30,534,636.29

022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0	4,043,414.10	4,043,414.10
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	0	25,671,342.90	25,671,342.90
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0	3,790,377.11	3,790,377.11
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	0	8,647,241.90	8,647,241.90
022202700100	SMEDAN - H/QTRS	0	36,953,962.61	36,953,962.61
022203000100	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0	43,004,565.58	43,004,565.58
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0	93,192,536.93	93,192,536.93
022700200100	INDUSTRIAL ARBITRATION PANEL	0	23,689,410.97	23,689,410.97
022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0	23,019,365.67	23,019,365.67
022700400100	NATIONAL PRODUCTIVITY CENTRE	0	47,135,380.88	47,135,380.88
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	0	184,709,838.50	184,709,838.50
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0	37,999,744.37	37,999,744.37
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0	40,498,109.73	40,498,109.73
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0	21,574,565.83	21,574,565.83
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0	11,911,777.79	11,911,777.79
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0	86,385,376.64	86,385,376.64
022800600100	COOPERATIVE INFORMATION NETWORK	0	22,977,966.22	22,977,966.22
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0	86,292,047.23	86,292,047.23
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0	1,765,779.87	1,765,779.87
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0	1,801,573.11	1,801,573.11
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0	2,265,174.80	2,265,174.80
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0	2,869,338.67	2,869,338.67
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0	14,410,443.05	14,410,443.05
022800800800	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0	3,534,479.34	3,534,479.34
022800800900	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0	2,784,602.75	2,784,602.75
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0	12,133,143.83	12,133,143.83
022801000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0	6,090,399.08	6,090,399.08
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0	2,757,453.74	2,757,453.74
022801200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0	4,228,216.27	4,228,216.27
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0	2,829,279.69	2,829,279.69
022801400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0	1,432,148.40	1,432,148.40
022801500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0	3,436,423.45	3,436,423.45
022801600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0	1,702,432.35	1,702,432.35
022801700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0	2,528,611.91	2,528,611.91
022801800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0	3,840,172.11	3,840,172.11
022801900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0	2,164,702.95	2,164,702.95
022802000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0	2,203,235.68	2,203,235.68
022802100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0	2,242,022.45	2,242,022.45
022802200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0	2,644,552.70	2,644,552.70
022802300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0	2,508,604.69	2,508,604.69
022802400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0	4,367,746.06	4,367,746.06
022802500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0	4,755,363.31	4,755,363.31
022802600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0	2,240,055.03	2,240,055.03
022802700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0	5,040,760.37	5,040,760.37
022802800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0	2,320,278.69	2,320,278.69
022802900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0	2,598,822.32	2,598,822.32

022803000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0	1,432,148.40	1,432,148.40
022803100100	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0	13,797,699.15	13,797,699.15
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0	16,412,511.51	16,412,511.51
022803300100	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0	21,114,033.31	21,114,033.31
022803400100	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM - LAGOS)	0	4,253,672.41	4,253,672.41
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	0	17,554,317.47	17,554,317.47
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0	26,949,647.40	26,949,647.40
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0	38,121,779.24	38,121,779.24
022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0	37,830,829.00	37,830,829.00
022803900100	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0	25,496,002.00	25,496,002.00
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0	23,066,754.87	23,066,754.87
022804100100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0	35,268,965.80	35,268,965.80
022804200100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0	45,189,545.46	45,189,545.46
022804300100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0	20,018,985.67	20,018,985.67
022804400100	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0	45,714,495.28	45,714,495.28
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0	70,162,332.00	70,162,332.00
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0	76,039,821.75	76,039,821.75
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0	40,032,980.52	40,032,980.52
022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0	11,112,038.00	11,112,038.00
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0	18,439,521.42	18,439,521.42
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0	38,149,878.52	38,149,878.52
022805100100	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0	10,533,904.36	10,533,904.36
022805200100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0	12,953,421.31	12,953,421.31
022805300100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0	51,596,754.00	51,596,754.00
022805400100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	0	18,173,425.81	18,173,425.81
022806000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0	2,684,005.98	2,684,005.98
022806100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0	2,667,368.00	2,667,368.00
022806200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0	2,753,317.34	2,753,317.34
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	23,964,046.39	23,964,046.39
022806400100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0	7,755,880.95	7,755,880.95
022807200100	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0	2,454,772.51	2,454,772.51
022807300100	ENERGY COMMISSION OF NIGERIA	0	99,488,417.94	99,488,417.94
022807700100	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0	2,686,026.10	2,686,026.10
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	0	44,413,919.36	44,413,919.36
022900200100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0	39,645,936.56	39,645,936.56
022900300100	NIGERIAN RAILWAY CORPORATION	0	293,451,347.65	293,451,347.65
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	0	45,618,996.87	45,618,996.87
022900500100	MARITIME ACADEMY, ORON	0	50,134,892.28	50,134,892.28
022900600100	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0	16,894,116.25	16,894,116.25
023000100100	FEDERAL MINISTRY OF AVIATION	0	37,964,922.82	37,964,922.82
023000200100	NIGERIAN METEOROLOGICAL AGENCY	0	190,464,984.00	190,464,984.00
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	0	93,630,127.00	93,630,127.00
023000600100	ACCIDENT INVESTIGATION BUREAU	0	9,416,393.14	9,416,393.14
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	0	55,237,761.25	55,237,761.25
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	0	27,284,287.80	27,284,287.80

023101000100	NATIONAL POWER TRAINING INSTITUTE	0	64,139,163.90	64,139,163.90
023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0	9,462,850.85	9,462,850.85
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0	38,521,476.53	38,521,476.53
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	0	819,877,752.47	819,877,752.47
023200300100	PETROLEUM TRAINING INSTITUTE	0	305,226,854.33	305,226,854.33
023200700100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0	76,836,739.61	76,836,739.61
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0	187,176,170.61	187,176,170.61
023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY	0	59,854,805.77	59,854,805.77
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	0	56,402,033.70	56,402,033.70
023300200100	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0	2,200,297.22	2,200,297.22
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0	74,086,180.00	74,086,180.00
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0	29,523,549.82	29,523,549.82
023300500100	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0	27,000,999.86	27,000,999.86
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0	22,911,894.60	22,911,894.60
023300800100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0	86,235,857.20	86,235,857.20
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0	9,416,024.99	9,416,024.99
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	0	10,316,108.60	10,316,108.60
023301100100	AJAKUTA STEEL COMPANY LIMITED	0	217,237,877.00	217,237,877.00
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	0	3,289,441.85	3,289,441.85
023400100100	FEDERAL MINISTRY OF WORKS	0	298,660,607.54	298,660,607.54
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0	63,145,280.63	63,145,280.63
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	0	39,366,162.53	39,366,162.53
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	0	89,145,298.86	89,145,298.86
023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0	11,365,579.92	11,365,579.92
023400600100	SURVEY COUNCIL OF NIGERIA	0	3,605,003.09	3,605,003.09
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	0	38,386,929.76	38,386,929.76
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0	33,695,176.61	33,695,176.61
023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0	174,999,343.77	174,999,343.77
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE	0	65,198,695.16	65,198,695.16
023600500100	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0	14,927,076.71	14,927,076.71
023600600100	NATIONAL TROUPE OF NIGERIA	0	9,776,140.27	9,776,140.27
023600700100	NATIONAL THEATRE	0	18,908,798.56	18,908,798.56
023600800100	NATIONAL GALLERY OF ART	0	72,984,153.67	72,984,153.67
023600900100	NATIONAL WAR MUSEUM - UMUAHIA	0	4,477,835.01	4,477,835.01
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0	70,740,665.81	70,740,665.81
023601100100	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0	66,285,700.64	66,285,700.64
023601200100	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0	6,652,123.18	6,652,123.18
023601700100	NATIONAL ORIENTATION AGENCY	0	334,060,083.55	334,060,083.55
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	0	28,993,596.16	28,993,596.16
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0	43,176,183.40	43,176,183.40
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	0	43,176,183.40	43,176,183.40
023800400100	NATIONAL BUREAU OF STATISTICS	0	244,241,356.87	244,241,356.87
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	23,369,208.60	23,369,208.60
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	59,222,659.20	59,222,659.20
025000100100	FISCAL RESPONSIBILITY COMMISSION	0	11,005,225.41	11,005,225.41
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0	83,644,904.68	83,644,904.68

025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	0	14,759,331.34	14,759,331.34
025203700100	ANAMBRA/ IMO RBDA	0	30,365,996.14	30,365,996.14
025203800100	BENIN/ OWENA RBDA	-1,705,761.62	21,477,377.56	23,183,139.18
025203900100	CHAD BASIN RBDA	0	20,494,802.56	20,494,802.56
025204000100	CROSS RIVER RBDA	0	22,457,034.08	22,457,034.08
025204100100	HADEJIA-JAMAÄ»ARE RBDA	0	23,960,993.69	23,960,993.69
025204200100	LOWER BENUE RBDA	0	21,690,206.30	21,690,206.30
025204300100	LOWER NIGER RBDA	0	35,179,239.15	35,179,239.15
025204400100	NIGER DELTA RBDA	0	33,814,601.22	33,814,601.22
025204500100	OGUN/ OSUN RBDA	0	24,336,937.13	24,336,937.13
025204600100	SOKOTO RIMA RBDA	0	27,704,360.09	27,704,360.09
025204700100	UPPER BENUE RBDA	0	20,147,326.42	20,147,326.42
025204800100	UPPER NIGER RBDA	0	23,099,992.30	23,099,992.30
025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0	16,128,735.07	16,128,735.07
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0	9,172,165.50	9,172,165.50
025205100100	GURARA WATER MANAGEMENT AUTHORITY	0	1,075,967.82	1,075,967.82
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	347,232,461.86	347,232,461.86
	ECONOMIC TOTAL	56,850,968,646.23	10,101,294,047.66	-46,749,674,598.57
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	0	0	0
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	0	112,459,161.92	112,459,161.92
032600200100	NIGERIAN LAW REFORM COMMISSION	0	18,207,069.11	18,207,069.11
032600300100	LEGAL AID COUNCIL	0	49,588,856.27	49,588,856.27
032600400100	COUNCIL OF LEGAL EDUCATION	0	80,077,630.31	80,077,630.31
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0	42,076,710.20	42,076,710.20
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0	2,569,858.73	2,569,858.73
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0	475,073,418.47	475,073,418.47
032601000100	NIGERIAN COPYRIGHT COMMISSION	0	25,127,068.47	25,127,068.47
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0	73,944,160.68	73,944,160.68
034100100100	COMMISSION	0	170,694,216.46	170,694,216.46
034400100100	CODE OF CONDUCT BUREAU	0	63,102,980.61	63,102,980.61
	LAW & JUSTICE TOTAL	0	1,112,921,131.23	1,112,921,131.23
04	REGIONAL			
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0	75,342,893.28	75,342,893.28
	REGIONAL TOTAL	0	75,342,893.28	75,342,893.28
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0	36,733,417.50	36,733,417.50
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0	56,131,820.92	56,131,820.92
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	0	456,264,149.50	456,264,149.50
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0	49,523,905.15	49,523,905.15
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0	12,096,224.19	12,096,224.19
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	238,812,045.84	238,812,045.84
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	57,137,891.34	0	-57,137,891.34
051700400100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0	36,591,507.40	36,591,507.40
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	0	163,483,636.35	163,483,636.35
051700600100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0	231,661,655.51	231,661,655.51

051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0	31,018,855.39	31,018,855.39
051700800100	NATIONAL LIBRARY OF NIGERIA	0	80,209,393.29	80,209,393.29
051700900100	NATIONAL EXAMINATIONS COUNCIL	0	332,876,880.74	332,876,880.74
051701000100	MASS LITERACY COUNCIL	0	53,104,417.03	53,104,417.03
051701100100	NOMADIC EDUCATION COMMISSION	0	21,865,303.60	21,865,303.60
051701200100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0	53,999,900.68	53,999,900.68
051701300100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0	69,810,142.04	69,810,142.04
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0	42,598,651.19	42,598,651.19
051701500100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0	12,194,306.35	12,194,306.35
051701600100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0	39,233,312.00	39,233,312.00
051701700100	NATIONAL TEACHERS INSTITUTE	0	97,668,116.88	97,668,116.88
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	0	171,957,909.16	171,957,909.16
051701800200	FEDERAL POLYTECHNIC BAUCHI	0	170,960,839.26	170,960,839.26
051701800300	FEDERAL POLYTECHNIC BIDA	0	201,849,421.29	201,849,421.29
051701800400	FEDERAL POLYTECHNIC IDAH	0	147,350,123.97	147,350,123.97
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	0	167,629,833.72	167,629,833.72
051701800600	FEDERAL POLYTECHNIC MUBI	0	247,405,547.09	247,405,547.09
051701800700	FEDERAL POLYTECHNIC NASARAWA	0	153,912,569.00	153,912,569.00
051701800800	FEDERAL POLYTECHNIC UWANA-AFIKPO	0	250,605,448.83	250,605,448.83
051701800900	FEDERAL POLYTECHNIC KADUNA	0	468,540,910.75	468,540,910.75
051701801000	FEDERAL POLYTECHNIC OFFA	0	155,034,340.73	155,034,340.73
051701801100	FEDERAL POLYTECHNIC EDE	0	131,259,748.56	131,259,748.56
051701801200	FEDERAL POLYTECHNIC AUCHI	0	275,766,191.52	275,766,191.52
051701801300	FEDERAL POLYTECHNIC NEKEDE	0	211,883,698.95	211,883,698.95
051701801400	FEDERAL POLYTECHNIC OKO	0	315,784,782.22	315,784,782.22
051701801500	FEDERAL POLYTECHNIC DAMATURU	0	62,945,790.00	62,945,790.00
051701801600	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0	50,367,476.43	50,367,476.43
051701801700	FEDERAL POLYTECHNIC GWANDU	0	176,112,077.16	176,112,077.16
051701801800	FEDERAL POLYTECHNIC ILARO	0	106,961,982.41	106,961,982.41
051701801900	YABA COLLEGE OF TECHNOLOGY	0	240,147,632.27	240,147,632.27
051701802000	FEDERAL POLYTECHNIC BALI	0	30,040,127.17	30,040,127.17
051701802100	FEDERAL POLYTECHNIC EKOWE	0	67,009,193.67	67,009,193.67
051701802200	FEDERAL POLYTECHNIC BONNY	0	7,193,990.31	7,193,990.31
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0	112,992,688.85	112,992,688.85
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	0	96,999,904.31	96,999,904.31
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	0	101,746,493.47	101,746,493.47
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	0	92,751,941.52	92,751,941.52
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	0	102,494,076.57	102,494,076.57
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	0	69,353,548.11	69,353,548.11
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	0	101,488,533.29	101,488,533.29
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	0	87,013,121.16	87,013,121.16
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0	103,089,498.62	103,089,498.62
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	0	118,994,657.23	118,994,657.23
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	0	124,302,444.78	124,302,444.78
051701901200	FEDERAL COLLEGE OF EDUCATION OMIKU	0	141,538,557.13	141,538,557.13
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	0	144,324,079.60	144,324,079.60

051701901400	FEDERAL COLLEGE OF EDUCATION OYO	0	121,839,176.44	121,839,176.44
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0	126,679,514.56	126,679,514.56
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	0	84,312,839.78	84,312,839.78
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	0	106,868,220.74	106,868,220.74
051701901800	FEDERAL COLLEGE OF EDUCATION YOLA	0	113,076,597.45	113,076,597.45
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	0	271,170,514.90	271,170,514.90
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0	84,722,729.11	84,722,729.11
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0	278,844,808.23	278,844,808.23
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0	106,198,690.24	106,198,690.24
051702100100	UNIVERSITY OF IBADAN	0	779,109,388.46	779,109,388.46
051702100200	UNIVERSITY OF LAGOS	0	529,394,386.16	529,394,386.16
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	0	755,047,384.23	755,047,384.23
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	0	798,552,186.11	798,552,186.11
051702100500	OBAFEMI AWOLOWO UNIVERSITY	0	686,168,511.23	686,168,511.23
051702100600	UNIVERSITY OF BENIN	0	810,005,277.05	810,005,277.05
051702100700	UNIVERSITY OF JOS	0	473,361,829.58	473,361,829.58
051702100800	UNIVERSITY OF CALABAR	0	644,054,021.37	644,054,021.37
051702100900	UNIVERSITY OF ILORIN	0	445,183,325.75	445,183,325.75
051702101000	UNIVERSITY OF ABUJA	0	219,031,290.06	219,031,290.06
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0	316,012,456.50	316,012,456.50
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	0	350,535,618.34	350,535,618.34
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0	239,932,557.99	239,932,557.99
051702101400	UNIVERSITY OF PORT HARCOURT	0	615,854,700.88	615,854,700.88
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0	213,702,645.11	213,702,645.11
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	0	433,658,413.89	433,658,413.89
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0	289,691,407.85	289,691,407.85
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0	294,482,583.77	294,482,583.77
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0	241,505,243.54	241,505,243.54
051702102000	UNIVERSITY OF UYO	0	516,108,378.93	516,108,378.93
051702102100	UNIVERSITY OF MAIDUGURI	0	674,603,402.04	674,603,402.04
051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	0	486,965,906.50	486,965,906.50
051702102300	BAYERO UNIVERSITY, KANO	0	489,124,464.36	489,124,464.36
051702102400	USMAN DAN FODIO UNIVERSITY, SOKOTO	0	348,535,187.40	348,535,187.40
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	0	33,642,028.56	33,642,028.56
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0	33,842,385.73	33,842,385.73
051702102700	ARABIC LANGUAGE VILLAGE BORNO	0	19,403,689.92	19,403,689.92
051702102900	FEDERAL UNIVERSITY OYE-EKITI	0	143,530,718.43	143,530,718.43
051702103000	FEDERAL UNIVERSITY OTUOKE	0	116,462,203.01	116,462,203.01
051702103100	FEDERAL UNIVERSITY DUTSE	0	120,875,104.80	120,875,104.80
051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0	90,963,023.27	90,963,023.27
051702103300	FEDERAL UNIVERSITY LAFIA	0	82,519,046.71	82,519,046.71
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	0	109,141,868.34	109,141,868.34
051702103500	FEDERAL UNIVERSITY KASHERE	0	68,002,541.96	68,002,541.96
051702103600	FEDERAL UNIVERSITY LOKOJA	0	76,132,132.39	76,132,132.39
051702103700	FEDERAL UNIVERSITY WUKARI	0	155,683,568.22	155,683,568.22
051702103800	FEDERAL UNIVERSITY OF BERNIN KEBBI	0	61,209,578.78	61,209,578.78

051702103900	FEDERAL UNIVERSITYOF GASHUA	0	61,209,578.78	61,209,578.78
051702104000	FEDERAL UNIVERSITYOF GUSAU	0	61,209,578.78	61,209,578.78
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0	57,115,628.65	57,115,628.65
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0	89,823,150.51	89,823,150.51
051702400100	NATIONAL OPEN UNIVERSITY	0	214,711,081.28	214,711,081.28
051702600100	F.S.C. SOKOTO	0	7,828,454.05	7,828,454.05
051702600200	FGC AZARE	0	17,138,915.58	17,138,915.58
051702600300	FGC BANI-YADI	0	3,998,723.34	3,998,723.34
051702600400	FGC BIRIN YAURI	0	4,807,224.70	4,807,224.70
051702600500	FGC DAURA	0	10,271,464.57	10,271,464.57
051702600600	FGC GANYE	0	8,622,014.64	8,622,014.64
051702600700	FGC GARKI	0	19,033,764.29	19,033,764.29
051702600800	FGC IJANIKIN	0	28,467,581.74	28,467,581.74
051702600900	FGC IKET NISE	0	11,613,424.67	11,613,424.67
051702601000	FGC IKET VANDAKYA	0	8,587,889.25	8,587,889.25
051702601100	FGC IKOM	0	9,395,630.18	9,395,630.18
051702601200	FGC IKOT EKPENE	0	13,555,584.49	13,555,584.49
051702601300	FGC IKURIN	0	15,299,880.80	15,299,880.80
051702601400	FGC JOS	0	19,091,275.66	19,091,275.66
051702601500	FGC KADUNA	0	21,189,090.95	21,189,090.95
051702601600	FGC KANO	0	15,374,031.50	15,374,031.50
051702601700	FGC KEFFI	0	15,187,150.95	15,187,150.95
051702601800	FGC KIYAWA	0	5,018,118.62	5,018,118.62
051702601900	FGC KWALI	0	21,114,705.33	21,114,705.33
051702602000	FGC MAIDUGURI	0	11,173,537.53	11,173,537.53
051702602100	FGC MINJIBIR	0	7,669,049.22	7,669,049.22
051702602200	FGC MINNA	0	18,580,281.78	18,580,281.78
051702602300	FGC ODIKOLOGUNA	0	5,055,502.58	5,055,502.58
051702602400	FGC ODOGBOLU	0	16,898,452.98	16,898,452.98
051702602500	FGC OGBOMOSHMO	0	18,232,930.68	18,232,930.68
051702602600	FGC OGOJA	0	7,579,206.13	7,579,206.13
051702602700	FGC OHAFIA	0	7,847,829.50	7,847,829.50
051702602800	FGC OKIGWE	0	15,319,809.01	15,319,809.01
051702602900	FGC OKPOSI	0	7,260,377.98	7,260,377.98
051702603000	FGC ONITSHA	0	12,054,383.26	12,054,383.26
051702603100	FGC PORT HARCOURT	0	19,463,741.29	19,463,741.29
051702603200	FGC POTISKUM	0	9,165,534.49	9,165,534.49
051702603300	FGC RUBBOCHI	0	5,926,938.35	5,926,938.35
051702603400	FGC SOKOTO	0	9,078,808.21	9,078,808.21
051702603500	FGC UGWOLAWO	0	8,119,449.75	8,119,449.75
051702603600	FGC WARRI	0	15,816,819.68	15,816,819.68
051702603700	FGC ZARIA	0	10,239,512.79	10,239,512.79
051702603800	FGC, BILLIRI	0	7,316,744.45	7,316,744.45
051702603900	FGC, IDO-ANI	0	11,584,195.60	11,584,195.60
051702604000	FGC, IKOLE	0	9,059,089.01	9,059,089.01
051702604100	FGGC ABAJI	0	10,487,980.72	10,487,980.72

051702604200	FGGC ABULOMA	0	16,157,556.88	16,157,556.88
051702604300	FGGC AKURE	0	14,020,394.10	14,020,394.10
051702604400	FGGC ANKA	0	4,345,347.91	4,345,347.91
051702604500	FGGC BAJOGA	0	5,870,388.68	5,870,388.68
051702604600	FGGC BAKORI	0	10,451,343.67	10,451,343.67
051702604700	FGGC BAUCHI	0	10,903,265.50	10,903,265.50
051702604800	FGGC BENIN	0	15,758,371.10	15,758,371.10
051702604900	FGGC BIDA	0	8,118,959.60	8,118,959.60
051702605000	FGGC BWARI	0	21,333,009.73	21,333,009.73
051702605100	FGGC CALABAR	0	12,129,536.17	12,129,536.17
051702605200	FGGC EFON ALAYE	0	9,084,892.28	9,084,892.28
051702605300	FGGC EFON IMNRINGI	0	5,400,098.85	5,400,098.85
051702605400	FGGC ENUGU	0	25,963,289.23	25,963,289.23
051702605500	FGGC EZZAMGBO ABAKALIKI	0	7,161,924.01	7,161,924.01
051702605600	FGGC GBOKO	0	11,654,352.90	11,654,352.90
051702605700	FGGC GUSAU	0	7,453,273.45	7,453,273.45
051702605800	FGGC GWANDU	0	5,841,017.72	5,841,017.72
051702605900	FGGC IBILLO	0	8,871,315.68	8,871,315.68
051702606000	FGGC IBUSA	0	11,367,817.98	11,367,817.98
051702606100	FGGC IKOT-OBIO-ITONG	0	10,596,043.38	10,596,043.38
051702606200	FGGC ILORIN	0	14,296,925.41	14,296,925.41
051702606300	FGGC IPETUMODU	0	10,653,865.19	10,653,865.19
051702606400	FGGC JALINGO	0	7,195,323.52	7,195,323.52
051702606500	FGGC KABBA	0	7,361,187.65	7,361,187.65
051702606600	FGGC KAZAURE	0	8,749,698.56	8,749,698.56
051702606700	FGGC KEANA	0	7,157,985.38	7,157,985.38
051702606800	FGGC LANGTANG	0	10,128,278.64	10,128,278.64
051702606900	FGGC LEJJA	0	8,391,448.11	8,391,448.11
051702607000	FGGC MONGUNO	0	4,472,508.42	4,472,508.42
051702607100	FGGC NEW BUSA	0	8,653,454.33	8,653,454.33
051702607200	FGGC OMU-ARAN	0	9,658,573.55	9,658,573.55
051702607300	FGGC OWERRI	0	21,443,002.20	21,443,002.20
051702607400	FGGC OYO	0	16,894,271.73	16,894,271.73
051702607500	FGGC SHAGAMU	0	17,716,091.29	17,716,091.29
051702607600	FGGC GUMI TAMBAWAL	0	4,292,719.38	4,292,719.38
051702607700	FGGC UMUAHIA	0	12,150,895.82	12,150,895.82
051702607800	FGGC WUKARI	0	11,442,031.39	11,442,031.39
051702607900	FGGC, YOLA	0	9,623,564.96	9,623,564.96
051702608000	FSTC AHOADA	0	5,714,048.95	5,714,048.95
051702608100	FSTC AWKA	0	12,415,701.41	12,415,701.41
051702608200	FSTC JUBU-IMUSHIN	0	14,095,529.41	14,095,529.41
051702608300	FSTC MICHIKA	0	4,183,239.92	4,183,239.92
051702608400	FSTC TUNGBO - YENAGOA	0	5,909,121.25	5,909,121.25
051702608500	FSTC USI-EKITI	0	6,339,672.50	6,339,672.50
051702608600	FTC IKARE	0	8,343,065.44	8,343,065.44
051702608700	FTC ILESA	0	15,028,287.32	15,028,287.32

051702608800	FTC JALINGO	0	8,794,429.85	8,794,429.85
051702608900	FTC KAFANCHAN	0	10,206,102.90	10,206,102.90
051702609000	FTC LASSA	0	5,418,432.59	5,418,432.59
051702609100	FTC OHANSO	0	9,352,541.12	9,352,541.12
051702609200	FTC OROZO	0	24,157,933.43	24,157,933.43
051702609300	FTC OTOBI	0	7,076,647.16	7,076,647.16
051702609400	FTC OTUPKO	0	11,067,151.18	11,067,151.18
051702609500	FTC SHIRORO	0	9,578,370.15	9,578,370.15
051702609600	FTC UROMI	0	10,841,287.01	10,841,287.01
051702609700	FTC UYO	0	14,574,368.13	14,574,368.13
051702609800	FTC YABA	0	31,617,780.81	31,617,780.81
051702609900	FTC ZURU	0	6,496,800.41	6,496,800.41
051702610000	KING'S COLLEGE	0	28,688,826.23	28,688,826.23
051702610100	QUEEN'S COLLEGE LAGOS	0	29,312,645.06	29,312,645.06
051702610200	SULEJA ACADEMY	0	14,101,264.62	14,101,264.62
051702610300	FSTC,DOMA	0	4,346,325.67	4,346,325.67
051702610400	FSTC DAYI	0	2,390,523.55	2,390,523.55
051702700100	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0	9,646,394.31	9,646,394.31
051702900100	NATIONAL BOARD FOR TECHNICAL EDUCATION	0	62,603,104.29	62,603,104.29
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	0	357,066,833.18	357,066,833.18
052100200100	NATIONAL HEALTH INSURANCE SCHEME	0	0	0
052100300100	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0	92,185,507.59	92,185,507.59
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0	6,341,800.04	6,341,800.04
052100600100	RADIOGRAPHERS REGISTRATION BOARD	0	6,987,375.35	6,987,375.35
052100700100	DENTAL TECHNOLOGY REGISTRATION BOARD	0	6,211,833.79	6,211,833.79
052100800100	HEALTH RECORDS REGISTRATION BOARD	0	2,004,019.01	2,004,019.01
052100900100	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0	11,029,338.60	11,029,338.60
052101000100	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	0	3,930,887.54	3,930,887.54
052101100100	NURSING AND MIDWIFERY COUNCIL	0	20,544,023.15	20,544,023.15
052101200100	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0	25,106,636.52	25,106,636.52
052101300100	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0	10,054,770.87	10,054,770.87
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0	267,866,566.92	267,866,566.92
052101500100	MEDICAL REHABILITATION THERAPY BOARD	0	7,101,144.31	7,101,144.31
052101600100	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0	18,049,259.01	18,049,259.01
052101700100	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0	1,518,451.37	1,518,451.37
052101800100	NURSE TUTOR TRAINING - ENUGU	0	1,111,851.44	1,111,851.44
052101900100	NURSE TUTOR PROGRAMME AKOKA LAGOS	0	4,686,137.35	4,686,137.35
052102000100	NURSE TUTOR TRAINING KADUNA	0	2,245,796.60	2,245,796.60
052102100100	NURSE TUTOR TRAINING IBADAN	0	1,289,319.31	1,289,319.31
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0	11,771,683.26	11,771,683.26
052102400100	PHC TUTORS PROGRAMME, UCH-IBADAN	0	1,220,704.08	1,220,704.08
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0	1,557,451.09	1,557,451.09
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	0	338,506,677.53	338,506,677.53
052102600200	LAGOS UNIVERSITY TEACHING HOSPITAL	0	208,573,223.58	208,573,223.58
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0	207,432,430.14	207,432,430.14
052102600400	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0	307,259,056.17	307,259,056.17

052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	0	229,514,076.99	229,514,076.99
052102600600	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0	240,110,190.72	240,110,190.72
052102600700	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0	314,870,637.23	314,870,637.23
052102600800	JOS UNIVERSITY TEACHING HOSPITAL	0	207,398,816.54	207,398,816.54
052102600900	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0	256,083,424.93	256,083,424.93
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0	254,913,900.98	254,913,900.98
052102601100	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0	287,114,439.04	287,114,439.04
052102601200	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0	180,892,110.87	180,892,110.87
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0	180,065,358.86	180,065,358.86
052102601400	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0	173,677,079.48	173,677,079.48
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0	214,579,408.91	214,579,408.91
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0	115,067,859.68	115,067,859.68
052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA	0	152,735,225.37	152,735,225.37
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	0	140,567,417.49	140,567,417.49
052102700300	FEDERAL STAFF HOSPITAL -ABUJA	0	41,295,542.91	41,295,542.91
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0	71,938,541.28	71,938,541.28
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0	32,841,338.45	32,841,338.45
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0	64,786,118.39	64,786,118.39
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0	56,826,782.00	56,826,782.00
052102700800	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0	48,749,074.28	48,749,074.28
052102700900	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0	75,484,350.29	75,484,350.29
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0	88,358,032.92	88,358,032.92
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0	10,848,867.97	10,848,867.97
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0	75,484,350.29	75,484,350.29
052102701300	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0	125,665,675.54	125,665,675.54
052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0	82,005,711.46	82,005,711.46
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0	101,453,100.10	101,453,100.10
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0	21,594,294.34	21,594,294.34
052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	0	181,072,068.26	181,072,068.26
052102701800	FEDERAL MEDICAL CENTRE, OWO	0	150,323,248.22	150,323,248.22
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	0	152,818,603.21	152,818,603.21
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	0	191,100,998.72	191,100,998.72
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	0	216,530,443.58	216,530,443.58
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	0	87,782,246.60	87,782,246.60
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	0	114,896,798.74	114,896,798.74
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	0	74,081,160.16	74,081,160.16
052102702500	FEDERAL MEDICAL CENTRE, ASABA	0	125,556,072.08	125,556,072.08
052102702600	FEDERAL MEDICAL CENTRE, BIDA	0	87,636,452.50	87,636,452.50
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0	75,200,052.69	75,200,052.69
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0	83,055,233.56	83,055,233.56
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0	283,806,586.10	283,806,586.10
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	0	163,514,809.27	163,514,809.27
052102703100	FEDERAL MEDICAL CENTRE, KOGI	0	86,877,201.67	86,877,201.67
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0	77,635,707.69	77,635,707.69
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	0	76,924,291.53	76,924,291.53
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	0	90,976,965.70	90,976,965.70

052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0	48,534,674.96	48,534,674.96
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0	253,236,167.11	253,236,167.11
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0	110,029,823.73	110,029,823.73
052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	0	109,305,028.98	109,305,028.98
052102703900	NATIONAL EYE CENTRE KADUNA	0	56,891,444.50	56,891,444.50
052102704000	NATIONAL EAR CARE CENTRE KADUNA	0	33,369,002.27	33,369,002.27
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0	4,460,239.21	4,460,239.21
052102704200	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0	17,767,407.63	17,767,407.63
052103100100	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0	28,758,867.62	28,758,867.62
052103200100	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0	35,608,609.29	35,608,609.29
052103300100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0	6,355,111.30	6,355,111.30
052103400100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0	18,723,315.31	18,723,315.31
052103500100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0	11,239,942.98	11,239,942.98
052103700100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0	7,244,264.42	7,244,264.42
052103900100	DENTAL THERAPISTS REGISTRATION BOARD	0	4,950,389.10	4,950,389.10
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0	14,101,600.87	14,101,600.87
052104900100	NATIONAL HOSPITAL	0	216,362,480.00	216,362,480.00
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0	159,447,385.33	159,447,385.33
053500200100	NATIONAL PARK HEADQUARTERS	0	13,548,456.53	13,548,456.53
053500300100	KAINJI NATIONAL PARK	0	28,971,851.91	28,971,851.91
053500400100	OYO NATIONAL PARK	0	20,166,732.17	20,166,732.17
053500500100	CHAD BASIN NATIONAL PARK	0	16,828,308.06	16,828,308.06
053500600100	GASHAKA GUMTI NATIONAL PARK	0	20,828,449.32	20,828,449.32
053500700100	CROSS RIVER NATIONAL PARK	0	29,407,248.67	29,407,248.67
053500800100	KAMUKU NATIONAL PARK	0	12,294,895.17	12,294,895.17
053500900100	OKUMU NATIONAL PARK	0	10,658,910.15	10,658,910.15
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0	24,584,168.65	24,584,168.65
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	0	50,857,107.16	50,857,107.16
053501200100	FEDERAL COLLECCE OF FORESTRY JOS	0	32,284,043.60	32,284,043.60
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	0	102,851,680.13	102,851,680.13
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	0	29,767,433.69	29,767,433.69
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0	57,388,271.70	57,388,271.70
053501600100		0	130,890,195.91	130,890,195.91
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0	13,918,139.23	13,918,139.23
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	0	79,628,591.42	79,628,591.42
053900200100	NIGERIA FOOTBALL ASSOCIATION	0	6,033,875.84	6,033,875.84
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	0	19,079,707.11	19,079,707.11
054300100100	NATIONAL POPULATION COMMISSION	0	319,259,641.00	319,259,641.00
	SOCIAL SECTOR TOTAL		57,137,891.34	33,390,083,014.07
	TOTAL		57,015,611,526.50	94,582,093,181.88
				33,332,945,122.73
				37,566,481,655.38

Note 21

Schedule Of Overhead Charges For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
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01 ADMINISTRATION				
011100100100	STATE HOUSE - HQTRS	8,109,972,829.38	8,109,972,835.86	6.48
011100100200	STATE HOUSE OPERATIONS - PRESIDENT	2,995,106,500.08	2,995,106,500.05	-0.03
011100100300	STATE HOUSE OPERATIONS - VICE PRESIDENT	461,726,691.28	461,726,691.18	-0.1
011100300100	NATIONAL BOUNDARY COMMISSION	83,666,967.01	144,954,324.51	61,287,357.50
011100400100	BORDER COMMUNITIES DEVELOPMENT AGENCY OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0	173,547,527.21	173,547,527.21
011100500100		23,243,325,288.90	23,243,325,630.49	341.59
011100600100	NIPSS, KURU	297,818,921.00	685,416,638.39	387,597,717.39
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	152,218,845.95	219,184,475.40	66,965,629.45
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	32,467,417.36	242,695,483.56	210,228,066.20
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	1,805,068,180.00	1,993,606,152.96	188,537,972.96
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP) NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	542,381,186.89	828,265,703.06	285,884,516.17
011101100100		352,682,305.00	422,982,920.38	70,300,615.38
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	178,407,528.15	233,714,068.64	55,306,540.49
011105100100	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	96,524,808.92	102,106,227.66	5,581,418.74
011200100100	NASS MANAGEMENT	6,125,556,418.49	6,125,559,915.00	3,496.51
011200200100	SENATE	39,135,975,134.71	39,235,989,618.00	100,014,483.29
011200300100	HOUSE OF REPRESENTATIVES	34,542,749,275.69	53,193,300,000.00	18,650,550,724.31
011200400100	NATIONAL ASSEMBLY COMMISSION	1,526,397,018.02	1,526,397,988.00	969.98
011200500100	LEGISLATIVE AIDES	3,664,630,370.00	3,665,000,000.00	369,630.00
011200600100	SENATE COMMITTEE ON PUBLIC ACCOUNTS	149,708,868.75	150,000,000.00	291,131.25
011200700100	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	180,069,390.50	180,000,000.00	-69,390.50
011200800100	GENERAL SERVICE OFFICE	7,244,656,558.76	11,306,708,059.00	4,062,051,500.24
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	1,391,657,939.80	1,526,177,121.00	134,519,181.20
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	1,114,735,477.80	2,062,298,762.51	947,563,284.71
011600200100	DEFENCE HEADQUARTERS	1,191,692,522.30	1,532,099,197.92	340,406,675.62
011600300100	NIGERIAN ARMY	14,073,977,656.76	14,074,958,598.98	980,942.22
011600400100	NIGERIAN NAVY	5,116,337,959.19	7,511,329,684.30	2,394,991,725.11
011600500100	NIGERIAN AIRFORCE	4,954,120,238.54	7,570,262,568.66	2,616,142,330.12
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	680,588,701.64	944,023,116.99	263,434,415.35
011600700100	NIGERIAN DEFENCE COLLEGE	94,307,975.00	2,401,046,117.75	2,306,738,142.75
011600800100	COMMAND AND STAFF COLLEGE, JAJI	2,456,910,654.80	2,571,316,752.90	114,406,098.10
011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	76,212,510.00	98,904,623.55	22,692,113.55
011601000100	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	201,354,684.00	266,364,646.11	65,009,962.11
011601100100	DEFENCE INTELLIGENCE SCHOOL	268,253,280.00	348,125,117.21	79,871,837.21
011601200100	DEFENCE INTELLIGENCE AGENCY	869,897,770.00	1,422,948,276.44	553,050,506.44
011601300100	PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION	21,842,397.29	64,397,167.96	42,554,770.67
011601501700	DEFENCE MISSIONS	2,451,116,259.04	2,897,675,838.07	446,559,579.03
011602100100	MILITARY PENSION BOARD FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	81,730,733.36	118,178,076.88	36,447,343.52
011900100100		4,667,259,412.61	4,796,949,047.03	129,689,634.42
011900200100	TECHNICAL AIDS CORPS	155,666,286.00	195,524,354.50	39,858,068.50
011900300100	FOREIGN SERVICE ACADEMY (FSA)	50,450,411.00	83,753,150.47	33,302,739.47
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	32,747,493.61	43,989,801.30	11,242,307.69
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	38,399,614.00	64,813,571.10	26,413,957.10
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	127,331,413.00	222,552,633.81	95,221,220.81
011900900100	FOREIGN MISSION: ABIDJAN	4,832,367,516.64	140,741,423.60	-4,691,626,093.04

011900900200	FOREIGN MISSION: ACCRA	0	245,101,426.00	245,101,426.00
011900900300	FOREIGN MISSION: ADDIS ABABA	0	181,813,678.00	181,813,678.00
011900900400	FOREIGN MISSION: ALGIERS	0	176,214,512.38	176,214,512.38
011900900500	FOREIGN MISSION: ANKARA	0	202,741,423.60	202,741,423.60
011900900600	FOREIGN MISSION: ATHENS	0	184,408,829.52	184,408,829.52
011900900700	FOREIGN MISSION: ATLANTA	0	230,427,963.42	230,427,963.42
011900900900	FOREIGN MISSION: BAMAKO	0	107,846,679.03	107,846,679.03
011900901000	FOREIGN MISSION: BANGKOK	0	160,017,053.42	160,017,053.42
011900901100	FOREIGN MISSION: BANGUI	0	105,389,648.96	105,389,648.96
011900901200	FOREIGN MISSION: BANJUL	0	176,962,266.61	176,962,266.61
011900901300	FOREIGN MISSION: BATA	0	118,277,786.60	118,277,786.60
011900901400	FOREIGN MISSION: BEIJING	0	225,123,684.06	225,123,684.06
011900901500	FOREIGN MISSION: BEIRUT	0	105,069,491.00	105,069,491.00
011900901600	FOREIGN MISSION: BERLIN	0	367,935,503.03	367,935,503.03
011900901700	FOREIGN MISSION: BERNE	0	236,688,021.45	236,688,021.45
011900901800	FOREIGN MISSION: BISSAU	0	140,700,016.59	140,700,016.59
011900901900	FOREIGN MISSION: BRASILIA	0	223,240,396.32	223,240,396.32
011900902000	FOREIGN MISSION: BRAZAVILLE	0	180,911,649.48	180,911,649.48
011900902100	FOREIGN MISSION: BRUSSELS	0	267,169,473.31	267,169,473.31
011900902200	FOREIGN MISSION: BUCHAREST	0	180,432,704.13	180,432,704.13
011900902300	FOREIGN MISSION: BUDAPEST	0	213,696,525.00	213,696,525.00
011900902400	FOREIGN MISSION: BUEA	0	97,370,701.77	97,370,701.77
011900902500	FOREIGN MISSION: BUENOS AIRES	0	121,727,046.15	121,727,046.15
011900902600	FOREIGN MISSION: BUJUMBURA	0	93,432,546.77	93,432,546.77
011900902700	FOREIGN MISSION: CAIRO	0	199,070,593.08	199,070,593.08
011900902800	FOREIGN MISSION: CANBERRA	0	156,023,938.12	156,023,938.12
011900902900	FOREIGN MISSION: CARACAS	0	56,300,039.14	56,300,039.14
011900903000	FOREIGN MISSION: CONAKRY	0	95,195,721.79	95,195,721.79
011900903100	FOREIGN MISSION: COTONOU	0	101,811,263.36	101,811,263.36
011900903200	FOREIGN MISSION: DAKAR	0	104,809,139.74	104,809,139.74
011900903300	FOREIGN MISSION: DAMASCUS	0	214,227,117.25	214,227,117.25
011900903500	FOREIGN MISSION: DOUALA	0	107,175,115.08	107,175,115.08
011900903600	FOREIGN MISSION: DUBAI TRADE MISSIONS	0	101,621,017.72	101,621,017.72
011900903700	FOREIGN MISSION: DUBLIN	0	121,761,460.77	121,761,460.77
011900903800	FOREIGN MISSION: FREETOWN	0	96,891,180.25	96,891,180.25
011900903900	FOREIGN MISSION: GABORONE	0	83,350,493.58	83,350,493.58
011900904000	FOREIGN MISSION: GENEVA	0	255,233,327.16	255,233,327.16
011900904200	FOREIGN MISSION: HANOI	0	118,800,506.92	118,800,506.92
011900904300	FOREIGN MISSION: HARARE	0	97,035,516.17	97,035,516.17
011900904400	FOREIGN MISSION: HAVANA	0	123,636,762.80	123,636,762.80
011900904500	FOREIGN MISSION: HONGKONG	0	151,893,564.60	151,893,564.60
011900904600	FOREIGN MISSION: ISLAMABAD	0	104,478,075.11	104,478,075.11
011900904700	FOREIGN MISSION: JAKARTA	0	171,208,333.56	171,208,333.56
011900904800	FOREIGN MISSION: JEDDAH	0	248,363,808.62	248,363,808.62
011900904900	FOREIGN MISSION: JOHANNESBURG	0	241,662,352.57	241,662,352.57
011900905000	FOREIGN MISSION: KAMPALA	0	80,496,274.90	80,496,274.90

011900905100	FOREIGN MISSION: KHARTOUM	0	99,224,040.60	99,224,040.60
011900905200	FOREIGN MISSION: KIEV	0	156,927,518.07	156,927,518.07
011900905300	FOREIGN MISSION: KIGALI RWANDA	0	64,489,780.00	64,489,780.00
011900905400	FOREIGN MISSION: KINGSTON	0	99,593,445.14	99,593,445.14
011900905500	FOREIGN MISSION: KINSHASA	0	79,526,076.54	79,526,076.54
011900905600	FOREIGN MISSION: KUALA LUMPUR	0	135,584,566.87	135,584,566.87
011900905700	FOREIGN MISSION: KUWAIT	0	147,719,060.82	147,719,060.82
011900905800	FOREIGN MISSION: LIBREVILLE	0	98,379,260.86	98,379,260.86
011900905900	FOREIGN MISSION: LISBON	0	112,648,626.36	112,648,626.36
011900906000	FOREIGN MISSION: LOME	0	92,644,597.12	92,644,597.12
011900906100	FOREIGN MISSION: LONDON	0	643,767,664.28	643,767,664.28
011900906200	FOREIGN MISSION: LUANDA	0	110,968,575.67	110,968,575.67
011900906300	FOREIGN MISSION: LUSAKA	0	76,882,450.96	76,882,450.96
011900906400	FOREIGN MISSION: MADRID	0	227,524,430.62	227,524,430.62
011900906500	FOREIGN MISSION: MALABO	0	119,000,097.61	119,000,097.61
011900906600	FOREIGN MISSION: MANILLA	0	117,305,660.75	117,305,660.75
011900906700	FOREIGN MISSION: MAPUTO	0	99,659,866.56	99,659,866.56
011900906800	FOREIGN MISSION: MEXICO CITY	0	134,282,873.44	134,282,873.44
011900906900	FOREIGN MISSION: MNROVIA	0	112,538,450.59	112,538,450.59
011900907000	FOREIGN MISSION: MOSCOW	0	282,443,622.82	282,443,622.82
011900907100	FOREIGN MISSION: NAIROBI	0	131,992,924.50	131,992,924.50
011900907200	FOREIGN MISSION: N'DJAMENA	0	117,279,824.66	117,279,824.66
011900907300	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0	22,000,000.00	22,000,000.00
011900907400	FOREIGN MISSION: NEW DELHI	0	198,255,922.91	198,255,922.91
011900907500	FOREIGN MISSION: NEW YORK (CG)	0	305,847,678.44	305,847,678.44
011900907600	FOREIGN MISSION: NEW YORK (PM)	0	647,973,675.84	647,973,675.84
011900907700	FOREIGN MISSION: NIAMEY	0	108,216,730.63	108,216,730.63
011900907800	FOREIGN MISSION: NNJC - NIAMEY	0	60,795,575.53	60,795,575.53
011900908000	FOREIGN MISSION: OTTAWA	0	199,272,435.73	199,272,435.73
011900908100	FOREIGN MISSION: OUAGADOUGOU	0	83,052,152.02	83,052,152.02
011900908200	FOREIGN MISSION: PARIS	0	272,423,235.65	272,423,235.65
011900908300	FOREIGN MISSION: PORT OF SPAIN	0	107,364,431.32	107,364,431.32
011900908400	FOREIGN MISSION: PRETORIA	0	173,371,289.00	173,371,289.00
011900908500	FOREIGN MISSION: PYONG YANG	0	117,314,731.44	117,314,731.44
011900908600	FOREIGN MISSION: RABAT	0	100,372,128.78	100,372,128.78
011900908700	FOREIGN MISSION: RIYADH	0	262,971,408.26	262,971,408.26
011900908800	FOREIGN MISSION: ROME	0	250,843,162.62	250,843,162.62
011900908900	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0	50,138,041.00	50,138,041.00
011900909100	FOREIGN MISSION: SAO TOME	0	95,935,980.64	95,935,980.64
011900909200	FOREIGN MISSION: SEOUL	0	177,083,678.11	177,083,678.11
011900909300	FOREIGN MISSION: SHANGHAI	0	129,880,478.71	129,880,478.71
011900909400	FOREIGN MISSION: SINGAPORE	0	114,890,137.71	114,890,137.71
011900909500	FOREIGN MISSION: STOCKHOLM	0	109,242,755.66	109,242,755.66
011900909600	FOREIGN MISSION: TEHRAN	0	125,399,886.42	125,399,886.42
011900909700	FOREIGN MISSION: TEL AVIV	0	149,166,176.94	149,166,176.94
011900909800	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	0	41,343,417.83	41,343,417.83

011900909900	FOREIGN MISSION: THE HAGUE	0	162,691,049.23	162,691,049.23
011900910000	FOREIGN MISSION: TOKYO	0	612,721,046.09	612,721,046.09
011900910100	FOREIGN MISSION: TRIPOLI	0	86,533,615.85	86,533,615.85
011900910200	FOREIGN MISSION: TUNIS	0	125,028,421.87	125,028,421.87
011900910300	FOREIGN MISSION: VIENNA	0	187,804,252.74	187,804,252.74
011900910400	FOREIGN MISSION: WARSAW	0	135,289,656.27	135,289,656.27
011900910500	FOREIGN MISSION: WASHINGTON	0	328,750,868.58	328,750,868.58
011900910600	FOREIGN MISSION: WINDHOEK	0	82,988,014.66	82,988,014.66
011900910700	FOREIGN MISSION: YAOUNDE	0	102,535,436.12	102,535,436.12
011900910800	PERMANENT MISSION, ASACOF , CARACAS	0	32,137,033.14	32,137,033.14
011900910900	FOREIGN MISSION, JUBA, SOUTH SUDAN	0	86,510,338.20	86,510,338.20
011900911000	FOREIGN MISSIONS, ABU DHAB	0	167,484,738.00	167,484,738.00
011900911100	FOREIGN MISSION LILONGWE, MALAWI	0	31,758,694.00	31,758,694.00
011900911200	FOREIGN MISSION BELGRADE, SERBIA	0	55,686,750.00	55,686,750.00
011900911500	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0	53,686,750.00	53,686,750.00
011900911600	FOREIGN MISSION VATICAN	0	69,937,713.00	69,937,713.00
011900911700	CONSULATE GENERAL, SAU PAULO, BRAZIL	0	59,299,657.00	59,299,657.00
011900911800	CONSULATE GENERAL FRANKFURT, GERMANY	0	50,686,750.00	50,686,750.00
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	0	55,138,041.00	55,138,041.00
011900912000	FOREIGN MISSION DOHA, QATAR	0	50,000,000.00	50,000,000.00
011900912100	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0	51,997,832.72	51,997,832.72
011900912200	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0	30,000,000.00	30,000,000.00
011900912300	FOREIGN MISSION AMMAN, JORDAN	0	150,642,692.07	150,642,692.07
011900912400	FOREIGN MISSION GUANGZHOU, CHINA	0	55,638,041.00	55,638,041.00
011900912500	CONSULAR MISSION MAROUA, CAMEROON	0	29,560,322.82	29,560,322.82
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	308,234,187.82	518,917,003.69	210,682,815.87
012300300100	NIGERIAN TELEVISION AUTHORITY	5,289,058,349.70	5,289,061,170.99	2,821.29
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	184,614,732.00	259,438,782.04	74,824,050.04
012300500100	NEWS AGENCY OF NIGERIA	231,279,985.76	244,714,575.39	13,434,589.63
012300600100	VOICE OF NIGERIA	669,457,621.31	893,850,088.91	224,392,467.60
012300700100	NIGERIAN FILM CORPORATION	85,889,898.00	111,463,428.86	25,573,530.86
012300800100	NATIONAL BROADCASTING COMMISSION	188,520,118.85	306,821,192.50	118,301,073.65
012300900100	NIGERIA PRESS COUNCIL	100,330,716.00	130,064,511.04	29,733,795.04
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	156,882,927.70	225,106,990.17	68,224,062.47
012301100100	ADVERTISING PRACTITIONERS OF NIGERIA	15,518,631.00	20,139,272.00	4,620,641.00
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	257,321,308.69	396,795,189.30	139,473,880.61
012400200100	NIGERIAN PRISON SERVICE	6,253,874,255.65	7,025,043,115.80	771,168,860.15
012400300100	NIGERIA IMMIGRATION SERVICE	10,134,031,656.35	10,144,031,655.69	9,999,999.34
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,477,105,009.60	1,850,063,449.33	372,958,439.73
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	26,548,765.58	34,185,247.35	7,636,481.77
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	3,851,160.66	30,482,566.79	26,631,406.13
012400700100	FEDERAL FIRE SERVICE	246,611,840.13	337,255,158.00	90,643,317.87
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	912,022,492.86	1,217,859,560.00	305,837,067.14
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	71,836,450.06	98,583,199.70	26,746,749.64
012500300100	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	117,266,502.00	159,904,131.46	42,637,629.46
012500400100	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	37,984,716.00	52,665,457.76	14,680,741.76

012500500100	FEDERAL TRAINING CENTRES	38,013,171.00	49,331,511.99	11,318,340.99
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	108,773,875.34	172,554,414.48	63,780,539.14
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	155,202,395.00	0	-155,202,395.00
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	306,760,502.96	508,907,219.88	202,146,716.92
014000100100	AUDITOR GENERAL FOR THE FEDERATION	632,969,768.25	939,389,687.43	306,419,919.18
014500100100	PUBLIC COMPLAINTS COMMISSION	1,574,195,154.27	0	-1,574,195,154.27
014700100100	FEDERAL CIVIL SERVICE COMMISSION	614,265,122.41	597,296,013.14	-16,969,109.27
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,583,332,297.61	2,468,635,035.19	-114,697,262.42
014900100100	FEDERAL CHARACTER COMMISSION	259,977,981.32	390,730,315.29	130,752,333.97
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	148,683,670.78	400,782,519.17	252,098,848.39
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	48,956,910.21	63,497,866.74	14,540,956.53
015500300100	POLICE PENSION BOARD	18,324,458.01	28,725,557.70	10,401,099.69
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	281,264,477.11	345,648,797.37	64,384,320.26
015600200100	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	53,203,629.00	68,358,212.36	15,154,583.36
015600300100	NIGERIA COMMUNICATION SATELLITE	79,001,976.00	102,324,775.94	23,322,799.94
015700100100	NATIONAL SECURITY ADVISER	2,067,145,980.00	2,720,045,716.24	652,899,736.24
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	2,893,689,351.00	3,812,382,682.23	918,693,331.23
015700300100	NATIONAL INTELLIGENT AGENCY	1,744,744,569.00	2,291,205,482.82	546,460,913.82
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	3,549,710,817.00	4,646,294,850.14	1,096,584,033.14
015800100100	CODE OF CONDUCT TRIBUNAL	110,020,985.12	168,535,093.81	58,514,108.69
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	198,079,788.70	280,731,563.96	82,651,775.26
016000100100	POLICE SERVICE COMMISSION HQTRS	216,876,935.33	336,975,889.77	120,098,954.44
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	21,572,755.71	2,760,673,260.75	2,739,100,505.04
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	230,190,937.24	319,088,197.49	88,897,260.25
016100300100	NATIONAL COMMISSION FOR REFUGEES	68,209,884.00	87,868,424.23	19,658,540.23
016100400100	LAGOS LIAISON OFFICE	16,422,045.00	21,172,210.91	4,750,165.91
016100500100	NATIONAL IDENTITY MANAGEMENT COMMISSION	518,410,275.00	683,557,425.69	165,147,150.69
016100600100	NATIONAL MERIT AWARD	61,804,041.00	80,206,064.96	18,402,023.96
016100700100	FEDERAL ROAD SAFETY COMMISSION	857,807,099.79	1,094,749,138.74	236,942,038.95
016100800100	PRESIDENTIAL ADVISORY COMMITTEE	9,796,878.00	12,848,712.68	3,051,834.68
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	328,657,993.21	423,674,986.47	95,016,993.26
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	100,595,767.91	146,408,869.35	45,813,101.44
016101300100	NATIONAL PENSION COMMISSION	113,192,445.30	159,304,233.80	46,111,788.50
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	186,953,328.54	266,792,045.26	79,838,716.72
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	155,553,571.13	201,325,890.39	45,772,319.26
016101600100	NATIONAL LOTTERY TRUST FUND	33,027,825.00	42,861,791.37	9,833,966.37
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	128,083,577.57	194,567,611.13	66,484,033.56
016101800100	SERVICOM	27,398,298.00	39,424,572.52	12,026,274.52
016101900100	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	90,141,357.00	116,748,324.61	26,606,967.61
016102200100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	107,255,665.49	173,547,527.00	66,291,861.51
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	98,731,220.16	104,591,264.69	5,860,044.53
016300100100	POLICE FORMATIONS AND COMMAND FEDERAL MINISTRY OF SPECIAL DUTIES & INTER -	6,407,843,199.45	8,399,861,312.30	1,992,018,112.85
016400100100	GOVERNMENTAL AFFAIRS HQTRS	296,549,551.05	312,159,180.04	15,609,628.99
	ADMINISTRATION TOTAL	230,179,702,267.91	235,696,219,369.47	5,516,517,101.56
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	337,677,356.20	337,558,825.62	-118,530.58

021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	18,400,028.00	21,722,639.99	3,322,611.99
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	56,335,542.00	72,885,134.54	16,549,592.54
021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	46,924,521.00	55,327,958.37	8,403,437.37
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	65,677,430.00	77,499,080.40	11,821,650.40
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	154,180,808.00	178,626,538.66	24,445,730.66
021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	81,040,392.00	105,169,998.87	24,129,606.87
021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	71,949,936.00	93,198,546.25	21,248,610.25
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	34,954,128.00	46,102,624.22	11,148,496.22
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	39,245,571.00	50,930,854.31	11,685,283.31
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	34,259,814.00	44,460,599.10	10,200,785.10
021501400100	COCOA RESEARCH INSTITUTE- IBADAN	38,042,271.00	49,972,993.18	11,930,722.18
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	24,946,605.00	33,373,327.32	8,426,722.32
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	61,234,170.00	79,187,598.22	17,953,428.22
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	49,705,374.00	64,410,952.91	14,705,578.91
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	39,245,571.00	65,264,855.27	26,019,284.27
021501900100	VETERINARY COUNCIL OF NIGERIA	49,341,204.40	33,734,857.70	-15,606,346.70
021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	47,820,930.00	62,059,512.58	14,238,582.58
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	33,293,622.00	43,206,726.44	9,913,104.44
021502200100	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	46,200,564.00	59,631,276.68	13,430,712.68
021502300100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	23,918,337.00	31,039,970.88	7,121,633.88
021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	23,787,564.00	30,870,259.63	7,082,695.63
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	38,302,947.00	49,707,571.55	11,404,624.55
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	36,742,833.00	47,682,928.97	10,940,095.97
021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	35,818,689.00	46,455,736.17	10,637,047.17
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	30,382,707.00	39,429,092.93	9,046,385.93
021502900100	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	12,627,183.00	16,386,900.23	3,759,717.23
021503000100	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	13,874,422.00	16,386,900.30	2,512,478.30
021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	12,602,181.00	16,386,900.26	3,784,719.26
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	32,403,333.00	41,980,002.26	9,576,669.26
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	19,856,859.00	25,699,091.89	5,842,232.89
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	33,083,937.00	42,864,882.93	9,780,945.93
021503500100	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	8,695,440.00	11,284,488.04	2,589,048.04
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	59,576,181.00	77,105,677.66	17,529,496.66
021505000100	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	27,783,585.00	36,056,091.85	8,272,506.85
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	29,843,853.64	54,571,957.12	24,728,103.48
021505300100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	63,857,237.48	91,444,638.65	27,587,401.17
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	74,029,327.71	108,032,133.98	34,002,806.27
021505500100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	44,973,057.00	44,973,257.96	200.96
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	30,415,284.00	36,699,461.39	6,284,177.39
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	61,858,254.00	80,087,245.53	18,228,991.53
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	1,913,192,190.11	2,185,547,656.05	272,355,465.94
022000200100	DEBT MANAGEMENT OFFICE	150,186,900.82	712,169,506,989.24	712,019,320,088.42
022000300100	BUDGET OFFICE OF THE FEDERATION	1,149,644,896.23	1,150,644,895.77	999,999.54
022000400100	NATIONAL INSURANCE COMMISSION	162,121,386.00	214,365,529.67	52,244,143.67
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	309,204,731.95	212,206,337.74	-96,998,394.21

022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	1,147,613,831.00	1,063,607,589.99	-84,006,241.01
022000700200	FPO ABAKALIKI	5,010,142.75	0	-5,010,142.75
022000700300	FPO ABEOKUTA	7,200,554.00	0	-7,200,554.00
022000700400	FPO ADO-EKITI	5,786,521.61	0	-5,786,521.61
022000700500	FPO AKURE	2,850,556.55	0	-2,850,556.55
022000700600	FPO ASABA	-1,187,181.25	0	1,187,181.25
022000700700	FPO AWKA	5,068,923.24	0	-5,068,923.24
022000700800	FPO BAUCHI	3,683,093.34	0	-3,683,093.34
022000700900	FPO BENIN	6,256,038.47	0	-6,256,038.47
022000701000	FPO BIRNI-KEBI	4,920,092.20	0	-4,920,092.20
022000701100	FPO CALABAR	4,484,423.72	0	-4,484,423.72
022000701200	FPO DAMATURU	3,600,274.50	0	-3,600,274.50
022000701400	FPO ENUGU	-3,535,266.99	0	3,535,266.99
022000701500	FPO GOMBE	3,600,416.25	0	-3,600,416.25
022000701600	FPO GUSUA	5,570,256.00	0	-5,570,256.00
022000701700	FPO IBADAN	5,404,117.00	0	-5,404,117.00
022000701800	FPO ILORIN	-970,114.58	0	970,114.58
022000702000	FPO JOS	7,802,121.39	0	-7,802,121.39
022000702100	FPO KADUNA	5,778,385.00	0	-5,778,385.00
022000702200	FPO KANO	3,641,295.00	0	-3,641,295.00
022000702300	FPO KATSINA	3,651,516.25	0	-3,651,516.25
022000702400	FPO LAFIA	3,824,416.25	0	-3,824,416.25
022000702500	FPO LAGOS I	3,600,405.00	0	-3,600,405.00
022000702600	FPO LAGOS II	3,624,571.80	0	-3,624,571.80
022000702700	FPO LOKOJA	5,239,898.88	0	-5,239,898.88
022000702800	FPO MAIDUGURI	5,400,828.00	0	-5,400,828.00
022000702900	FPO MAKURDI	3,620,132.93	0	-3,620,132.93
022000703000	FPO MINNA	3,148,155.99	0	-3,148,155.99
022000703100	FPO OSOGBO	3,635,730.87	0	-3,635,730.87
022000703200	FPO OWERRI	42,502,173.41	0	-42,502,173.41
022000703300	FPO PORT-HARCOURT	5,079,604.58	0	-5,079,604.58
022000703400	FPO SOKOTO	-8,962,964.98	0	8,962,964.98
022000703500	FPO UMUAHIA	4,055,056.25	0	-4,055,056.25
022000703600	FPO UYO	3,693,753.75	0	-3,693,753.75
022000703700	FPO YENOGOA	16,939,241.80	0	-16,939,241.80
022000703800	FPO YOLA	11,980,720.77	0	-11,980,720.77
022000703900	SUB-TREASURER OF THE FEDERATION	2,934,848.68	0	-2,934,848.68
022001100100	NIGERIA CUSTOM SERVICES PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	22,665,724,091.45	29,944,677,200.57	7,278,953,109.12
022001500100	HQTRS	1,041,565,908.83	1,971,992,102.00	930,426,193.17
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	411,139,082.44	632,402,473.18	221,263,390.74
022200200100	STANDARD ORGANIZATION OF NIGERIA	213,799,758.00	286,113,875.62	72,314,117.62
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,857,938.33	4,206,293.16	1,348,354.83
022200400100	NATIONAL AUTOMOTIVE COUNCIL	3,109,233.00	4,169,839.11	1,060,606.11
022200500100	INDUSTRIAL TRAINING FUND	36,722,370.00	47,735,430.00	11,013,060.00
022200600100	NIGERIAN EXPORT PROMOTION COUNCIL	0	49,997,711.51	49,997,711.51
022200700100	FINANCIAL REPORTING COUNCIL OF NIGERIA	8,159,535.00	10,589,022.84	2,429,487.84

022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	187,349,541.00	264,247,230.80	76,897,689.80
022200900100	CONSUMER PROTECTION COUNCIL	128,640,291.00	173,353,557.86	44,713,266.86
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	33,987,222.00	44,113,335.70	10,126,113.70
022201100100	FEDERAL PRODUCE INSPECTION	31,968,543.00	41,487,108.00	9,518,565.00
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	67,977,075.00	86,322,608.96	18,345,533.96
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	157,092,717.00	216,802,534.14	59,709,817.14
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-238,820.06	22,273,980.31	22,512,800.37
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	50,805,294.00	65,932,460.36	15,127,166.36
022201600100	NIGERIA TRADE OFFICE, TAIWAN	9,159,360.00	11,886,538.84	2,727,178.84
022201700100	NIGERIA TRADE OFFICE, CHINA	13,096,275.00	16,995,665.17	3,899,390.17
022202700100	SMEDAN - H/QTRS	159,269,401.25	309,135,478.25	149,866,077.00
022203000100	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	112,461,834.00	147,413,153.96	34,951,319.96
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	401,130,813.44	517,652,699.87	116,521,886.43
022700200100	INDUSTRIAL ARBITRATION PANEL	99,050,931.47	48,161,244.70	-50,889,686.77
022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	83,792,148.00	108,085,520.00	24,293,372.00
022700400100	NATIONAL PRODUCTIVITY CENTRE	69,718,085.19	87,702,110.90	17,984,025.71
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	163,108,753.51	264,758,210.54	101,649,457.03
022700600100	GENEVA LABOUR DESK OFFICE	133,333,334.00	150,000,000.00	16,666,666.00
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	222,214,868.24	294,685,159.63	72,470,291.39
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	87,849,946.36	131,175,770.43	43,325,824.07
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	86,491,897.00	117,152,746.02	30,660,849.02
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	79,697,697.23	84,561,144.00	4,863,446.77
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	143,256,473.67	206,548,083.00	63,291,609.33
022800500200	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	21,629,802.00	38,981,391.00	17,351,589.00
022800600100	COOPERATIVE INFORMATION NETWORK	15,310,884.00	20,221,083.00	4,910,199.00
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	96,788,032.50	138,570,332.91	41,782,300.41
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	14,179,350.00	24,610,303.21	10,430,953.21
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	8,890,000.00	15,010,303.19	6,120,303.19
022800800400	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	19,140,000.00	30,010,303.20	10,870,303.20
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	17,484,790.00	30,010,303.20	12,525,513.20
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	21,406,470.92	40,010,302.94	18,603,832.02
022800800800	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	16,419,362.00	29,010,303.21	12,590,941.21
022800800900	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	17,511,637.00	30,010,303.20	12,498,666.20
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	96,974,905.00	130,347,565.26	33,372,660.26
022801000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	14,658,282.00	19,552,874.44	4,894,592.44
022801100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	11,302,443.00	15,476,731.54	4,174,288.54
022801200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	11,452,695.00	15,941,390.87	4,488,695.87
022801300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	11,447,442.00	15,854,228.00	4,406,786.00
022801400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	8,682,633.00	11,904,773.76	3,222,140.76
022801500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	8,620,566.00	11,824,479.00	3,203,913.00
022801600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	10,039,362.00	13,972,404.00	3,933,042.00
022801700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	7,980,117.00	10,995,935.09	3,015,818.09
022801800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	7,253,496.00	10,016,637.45	2,763,141.45
022801900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	9,080,079.00	12,418,952.00	3,338,873.00
022802000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	8,803,395.00	12,368,433.28	3,565,038.28
022802100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	8,226,687.00	11,502,081.08	3,275,394.08

022802200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	8,166,699.00	11,244,801.88	3,078,102.88
022802300100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	8,663,343.00	11,959,827.47	3,296,484.47
022802400100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	8,799,624.00	12,228,703.49	3,429,079.49
022802500100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	9,836,247.00	13,573,979.67	3,737,732.67
022802600100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	7,525,830.00	10,440,799.00	2,914,969.00
022802700100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	20,382,174.00	28,338,391.66	7,956,217.66
022802800100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	9,270,243.00	12,767,461.00	3,497,218.00
022802900100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	8,697,579.00	12,096,273.64	3,398,694.64
022803000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	11,982,762.00	16,799,311.00	4,816,549.00
022803100100	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	21,961,284.00	29,437,165.30	7,475,881.30
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	42,760,851.00	49,826,247.28	7,065,396.28
022803300100	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	40,027,644.65	117,778,148.13	77,750,503.48
022803400100	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM - LAGOS)	30,152,988.00	38,479,478.59	8,326,490.59
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	29,988,228.00	44,009,745.39	14,021,517.39
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	21,899,775.00	28,120,804.00	6,221,029.00
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	54,782,757.00	72,206,948.00	17,424,191.00
022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	58,678,302.00	77,755,643.85	19,077,341.85
022803900100	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	29,982,495.00	40,074,695.00	10,092,200.00
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	25,943,868.63	39,446,325.00	13,502,456.37
022804100100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	84,791,964.00	114,233,808.16	29,441,844.16
022804200100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	80,900,700.00	107,418,704.17	26,518,004.17
022804300100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	47,372,073.00	63,905,379.79	16,533,306.79
022804400100	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	75,063,144.00	84,165,137.53	9,101,993.53
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	73,387,101.00	97,847,153.00	24,460,052.00
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	156,234,069.00	212,937,260.63	56,703,191.63
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	121,118,478.00	164,637,647.95	43,519,169.95
022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	31,253,964.00	40,911,035.98	9,657,071.98
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	33,577,761.00	44,587,932.29	11,010,171.29
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	46,326,258.00	60,704,915.85	14,378,657.85
022805100100	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	47,308,881.00	64,091,699.32	16,782,818.32
022805200100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	10,028,823.00	13,689,055.87	3,660,232.87
022805300100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	41,845,458.00	55,772,993.00	13,927,535.00
022805400100	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	51,787,185.00	67,115,916.80	15,328,731.80
022806000100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	10,557,411.00	14,929,830.10	4,372,419.10
022806100100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	10,945,797.00	15,527,678.00	4,581,881.00
022806200100	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	10,834,431.00	15,360,624.47	4,526,193.47
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	14,563,131.25	23,992,686.56	9,429,555.31
022806400100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	11,196,255.80	15,038,591.18	3,842,335.38
022806600100	SOKOTO ENERGY RESEARCH	19,931,928.92	26,575,907.74	6,643,978.82
022806700100	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	20,937,723.80	27,916,965.00	6,979,241.20
022806800100	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS.	24,123,336.00	31,235,900.97	7,112,564.97
022806900100	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	23,426,925.63	31,235,900.97	7,808,975.34
022807100100	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	21,045,237.49	28,060,316.68	7,015,079.19
022807200100	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	11,576,284.34	16,416,485.09	4,840,200.75

022807300100	ENERGY COMMISSION OF NIGERIA	191,512,824.72	287,199,275.64	95,686,450.92
022807400100	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	21,676,338.00	28,060,316.68	6,383,978.68
022807600100	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0	16,812,363.87	16,812,363.87
022807700100	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0	14,812,363.81	14,812,363.81
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	201,168,655.40	297,131,388.00	95,962,732.60
022900200100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0	123,128,718.01	123,128,718.01
022900300100	NIGERIAN RAILWAY CORPORATION	125,748,596.82	168,952,197.69	43,203,600.87
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	24,202,902.00	31,730,565.15	7,527,663.15
022900500100	MARITIME ACADEMY, ORON	80,937,804.00	106,032,725.18	25,094,921.18
022900600100	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	32,666,664.00	49,000,000.00	16,333,336.00
023000100100	FEDERAL MINISTRY OF AVIATION	248,663,194.07	400,002,314.77	151,339,120.70
023000200100	NIGERIAN METEOROLOGICAL AGENCY	145,185,372.00	188,459,973.07	43,274,601.07
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	276,326,187.00	354,882,812.60	78,556,625.60
023000600100	ACCIDENT INVESTIGATION BUREAU	409,923,457.52	192,434,257.37	-217,489,200.15
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	307,754,368.66	434,179,522.16	126,425,153.50
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	88,270,584.23	146,715,621.63	58,445,037.40
023101000100	NATIONAL POWER TRAINING INSTITUTE	54,648,570.00	216,992,463.05	162,343,893.05
023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	56,159,709.00	72,565,034.00	16,405,325.00
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	323,724,446.46	496,222,887.28	172,498,440.82
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	542,867,200.69	852,026,742.86	309,159,542.17
023200300100	PETROLEUM TRAINING INSTITUTE	123,114,513.00	159,644,594.59	36,530,081.59
023200700100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	137,645,187.00	178,535,771.04	40,890,584.04
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	36,127,937.10	52,909,423.28	16,781,486.18
023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY	92,537,892.00	120,090,848.86	27,552,956.86
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	585,714,206.75	507,186,356.65	-78,527,850.10
023300200100	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	20,476,036.26	30,821,968.98	10,345,932.72
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	262,539,290.09	299,078,351.20	36,539,061.11
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	52,826,715.11	77,999,186.10	25,172,470.99
023300500100	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	47,701,878.00	61,796,863.30	14,094,985.30
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	91,787,331.00	118,794,555.03	27,007,224.03
023300800100	NATIONAL IRON ORE MINING PROJECT - ITAKPE	68,333,334.00	80,000,000.00	11,666,666.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	65,722,364.11	100,105,636.94	34,383,272.83
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	141,361,144.37	219,606,539.22	78,245,394.85
023301100100	AJAOKUTA STEEL COMPANY LIMITED	50,833,332.00	100,000,000.00	49,166,668.00
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	58,333,332.00	100,000,000.00	41,666,668.00
023400100100	FEDERAL MINISTRY OF WORKS	262,387,706.30	436,311,012.00	173,923,305.70
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	125,086,532.26	200,231,375.00	75,144,842.74
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	31,743,351.00	41,194,864.00	9,451,513.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	12,825,621,977.28	19,055,517,416.00	6,229,895,438.72
023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	10,039,173.13	14,505,849.00	4,466,675.87
023400600100	SURVEY COUNCIL OF NIGERIA	27,793,465.28	22,407,742.00	-5,385,723.28
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	587,650,633.99	588,107,923.95	457,289.96
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	453,104,966.08	622,394,608.61	169,289,642.53
023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	178,493,242.27	291,599,803.81	113,106,561.54
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE	166,450,797.00	217,858,406.33	51,407,609.33

023600500100	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	122,289,720.00	164,768,784.44	42,479,064.44
023600600100	NATIONAL TROUPE OF NIGERIA	0	134,391,700.00	134,391,700.00
023600700100	NATIONAL THEATRE	112,573,734.00	154,201,812.14	41,628,078.14
023600800100	NATIONAL GALLERY OF ART	257,248,917.00	310,898,145.71	53,649,228.71
023600900100	NATIONAL WAR MUSEUM - UMUAHIA	11,889,492.00	16,777,908.63	4,888,416.63
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	113,079,519.00	162,989,606.21	49,910,087.21
023601100100	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	229,888,194.00	296,802,203.96	66,914,009.96
023601200100	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	8,865,225.00	11,504,829.02	2,639,604.02
023601700100	NATIONAL ORIENTATION AGENCY	372,345,498.00	496,568,588.00	124,223,090.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	444,188,548.30	444,188,567.75	19.45
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	71,602,488.00	92,921,971.00	21,319,483.00
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	30,798,675.00	39,843,400.22	9,044,725.22
023800400100	NATIONAL BUREAU OF STATISTICS	132,453,344.21	249,236,163.00	116,782,818.79
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	100,300,859.17	149,831,003.37	49,530,144.20
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	349,768,008.61	549,642,242.12	199,874,233.51
025000100100	FISCAL RESPONSIBILITY COMMISSION	224,414,223.95	296,959,829.96	72,545,606.01
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	228,495,742.89	392,665,768.00	164,170,025.11
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	40,569,933.01	55,865,560.00	15,295,626.99
025203700100	ANAMBRA/ IMO RBDA	43,048,086.00	55,865,560.00	12,817,474.00
025203800100	BENIN/ OWENA RBDA	27,712,413.15	43,913,580.00	16,201,166.85
025203900100	CHAD BASIN RBDA	39,608,973.00	51,047,178.00	11,438,205.00
025204000100	CROSS RIVER RBDA	42,493,662.00	55,081,512.52	12,587,850.52
025204100100	HADEJIA-JAMAARE RBDA	32,779,167.00	42,539,089.00	9,759,922.00
025204200100	LOWER BENUE RBDA	30,149,157.00	39,075,742.00	8,926,585.00
025204300100	LOWER NIGER RBDA	41,049,807.00	53,272,298.00	12,222,491.00
025204400100	NIGER DELTA RBDA	48,030,705.00	62,331,745.00	14,301,040.00
025204500100	OGUN/ OSUN RBDA	49,169,430.00	63,809,522.00	14,640,092.00
025204600100	SOKOTO RIMA RBDA	51,673,923.00	67,059,723.00	15,385,800.00
025204700100	UPPER BENUE RBDA	30,884,220.00	40,601,024.00	9,716,804.00
025204800100	UPPER NIGER RBDA	28,638,585.00	37,165,665.00	8,527,080.00
025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	25,050,417.00	32,509,128.00	7,458,711.00
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	56,785,548.98	99,281,818.57	42,496,269.59
025205100100	GURARA WATER MANAGEMENT AUTHORITY	36,743,344.17	61,422,441.98	24,679,097.81
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	303,079,060.26	416,168,478.76	113,089,418.50
	ECONOMIC TOTAL	59,335,548,600.90	791,399,569,994.05	732,064,021,393.15
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	4,892,419,980.07	4,893,295,542.16	875,562.09
031800200100	SUPREME COURT OF NIGERIA	3,150,613,498.15	3,152,217,076.62	1,603,578.47
031800300100	COURT OF APPEAL	4,173,786,492.63	4,576,900,000.00	403,113,507.37
031800400100	FEDERAL HIGH COURT ? LAGOS	3,608,450,955.73	4,314,803,466.10	706,352,510.37
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	2,855,692,534.75	2,857,336,967.76	1,644,433.01
031800600100	SHARIA COURT OF APPEAL ? ABUJA	735,009,123.33	735,522,779.66	513,656.33
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	655,343,587.91	6,554,600,000.00	5,899,256,412.09
031800800100	NATIONAL INDUSTRIAL COURT	1,690,954,413.78	1,691,303,880.99	349,467.21
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	830,821,573.80	831,000,000.00	178,426.20
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	379,859,100.54	644,573,410.00	264,714,309.46

031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	374,367,500.01	1,282,640,184.05	908,272,684.04
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	4,716,122,262.59	4,815,551,269.46	99,429,006.87
032600200100	NIGERIAN LAW REFORM COMMISSION	66,188,480.73	100,452,175.03	34,263,694.30
032600300100	LEGAL AID COUNCIL	235,680,936.00	324,190,731.45	88,509,795.45
032600400100	COUNCIL OF LEGAL EDUCATION	99,465,849.00	130,228,720.82	30,762,871.82
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	72,461,049.13	121,631,133.51	49,170,084.38
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	333,709,758.52	357,401,972.00	23,692,213.48
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	27,482,991.00	35,966,537.28	8,483,546.28
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	421,632,528.00	562,483,886.82	140,851,358.82
032601000100	NIGERIAN COPYRIGHT COMMISSION	219,766,832.00	261,620,716.16	41,853,884.16
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	329,878,228.20	502,658,901.43	172,780,673.23
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	713,940,948.73	977,102,356.82	263,161,408.09
034400100100	CODE OF CONDUCT BUREAU	262,229,245.24	358,843,436.74	96,614,191.50
	LAW & JUSTICE TOTAL	30,845,877,869.84	36,422,325,144.86	5,576,447,275.02
04	REGIONAL			
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	36,000,000.00	0	-36,000,000.00
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	794,412,682.14	1,159,471,537.87	365,058,855.73
	REGIONAL TOTAL	830,412,682.14	1,159,471,537.87	329,058,855.73
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	176,549,681.37	413,146,167.22	236,596,485.85
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	141,449,469.67	114,100,662.17	-27,348,807.50
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	8,431,305,185.29	8,531,305,186.24	100,000,000.95
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	332,814,830.28	491,002,277.31	158,187,447.03
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	17,773,370.55	121,260,324.49	103,486,953.94
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	687,768,693.00	862,868,505.62	175,099,812.62
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	41,385,459,114.74	68,053,723,600.00	26,668,264,485.26
051700400100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	36,914,397.00	47,841,050.68	10,926,653.68
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	6,427,595,461.08	6,480,319,603.81	52,724,142.73
051700600100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	29,981,037.00	38,884,582.42	8,903,545.42
051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	61,806,141.00	80,143,703.85	18,337,562.85
051700800100	NATIONAL LIBRARY OF NIGERIA	186,943,793.49	281,365,566.63	94,421,773.14
051700900100	NATIONAL EXAMINATIONS COUNCIL	153,447,090.00	204,802,044.27	51,354,954.27
051701000100	MASS LITERACY COUNCIL	59,529,144.00	77,021,383.00	17,492,239.00
051701100100	NOMADIC EDUCATION COMMISSION	39,534,432.00	51,205,893.14	11,671,461.14
051701200100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	157,003,851.00	260,097,699.25	103,093,848.25
051701300100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	84,364,227.00	117,439,613.42	33,075,386.42
051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	71,960,103.00	96,967,062.74	25,006,959.74
051701500100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	20,029,020.00	25,969,765.84	5,940,745.84
051701600100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	155,323,905.00	210,815,274.91	55,491,369.91
051701700100	NATIONAL TEACHERS INSTITUTE	0	143,994,945.10	143,994,945.10
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	97,346,603.00	110,128,055.05	12,781,452.05
051701800200	FEDERAL POLYTECHNIC BAUCHI	77,538,104.99	96,349,203.95	18,811,098.96
051701800300	FEDERAL POLYTECHNIC BIDA	122,306,545.56	151,630,338.56	29,323,793.00
051701800400	FEDERAL POLYTECHNIC IDAH	105,039,438.00	128,043,412.90	23,003,974.90
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	83,334,529.10	104,518,596.69	21,184,067.59
051701800600	FEDERAL POLYTECHNIC MUBI	83,257,065.00	100,878,953.53	17,621,888.53

051701800700	FEDERAL POLYTECHNIC NASARAWA	72,514,534.00	87,441,247.71	14,926,713.71
051701800800	FEDERAL POLYTECHNIC UWANA-AFIKPO	80,621,207.00	99,410,649.59	18,789,442.59
051701800900	FEDERAL POLYTECHNIC KADUNA	185,818,152.05	231,140,229.88	45,322,077.83
051701801000	FEDERAL POLYTECHNIC OFFA	75,050,786.36	93,037,505.36	17,986,719.00
051701801100	FEDERAL POLYTECHNIC EDE	61,218,296.79	70,438,949.64	9,220,652.85
051701801200	FEDERAL POLYTECHNIC AUCHI	113,305,167.00	136,371,468.58	23,066,301.58
051701801300	FEDERAL POLYTECHNIC NEKEDE	80,489,335.00	87,002,003.40	6,512,668.40
051701801400	FEDERAL POLYTECHNIC OKO	108,920,534.67	123,179,389.80	14,258,855.13
051701801500	FEDERAL POLYTECHNIC DAMATURU	51,176,694.33	61,647,650.33	10,470,956.00
051701801600	FEDERAL POLYTECHNIC HUSSAINI ADAMU	88,509,963.00	107,000,267.24	18,490,304.24
051701801700	FEDERAL POLYTECHNIC GWANDU	80,669,736.00	97,981,709.54	17,311,973.54
051701801800	FEDERAL POLYTECHNIC ILARO	55,735,033.25	63,753,145.34	8,018,112.09
051701801900	YABA COLLEGE OF TECHNOLOGY	154,647,923.09	191,556,688.35	36,908,765.26
051701802000	FEDERAL POLYTECHNIC BALI	139,441,498.67	171,095,736.39	31,654,237.72
051701802100	FEDERAL POLYTECHNIC EKOWE	149,577,932.92	172,678,223.95	23,100,291.03
051701802200	FEDERAL POLYTECHNIC BONNY	134,543,020.04	198,844,968.85	64,301,948.81
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	51,006,553.83	59,406,503.60	8,399,949.77
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	49,328,154.00	59,620,149.71	10,291,995.71
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	64,797,956.00	82,542,551.92	17,744,595.92
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	46,166,518.00	54,059,434.15	7,892,916.15
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	44,843,968.00	59,629,550.39	14,785,582.39
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	56,304,492.00	69,520,421.83	13,215,929.83
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	61,877,465.00	77,416,871.64	15,539,406.64
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	48,857,535.00	60,228,584.93	11,371,049.93
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	47,694,868.00	58,383,254.78	10,688,386.78
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	99,657,184.00	119,191,821.25	19,534,637.25
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	79,641,691.55	98,942,703.70	19,301,012.15
051701901200	FEDERAL COLLEGE OF EDUCATION OMUKU	61,257,813.65	68,360,999.46	7,103,185.81
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	73,079,881.00	82,600,676.75	9,520,795.75
051701901400	FEDERAL COLLEGE OF EDUCATION OYO	66,552,664.00	80,152,560.34	13,599,896.34
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	80,657,570.00	89,750,634.00	9,093,064.00
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	56,297,576.70	64,934,811.53	8,637,234.83
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	65,718,889.00	77,399,946.36	11,681,057.36
051701901800	FEDERAL COLLEGE OF EDUCATION YOLA	39,196,223.00	49,103,676.82	9,907,453.82
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	74,076,152.51	93,661,600.21	19,585,447.70
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	48,650,771.00	55,977,854.30	7,327,083.30
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	70,214,225.20	79,438,346.42	9,224,121.22
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	436,229,155.99	672,952,972.86	236,723,816.87
051702100100	UNIVERSITY OF IBADAN	178,455,291.21	225,063,083.71	46,607,792.50
051702100200	UNIVERSITY OF LAGOS	108,761,837.66	135,857,841.69	27,096,004.03
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	150,178,994.45	187,403,341.88	37,224,347.43
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	150,013,759.40	186,936,236.04	36,922,476.64
051702100500	OBAFEMI AWOLOWO UNIVERSITY	111,844,332.65	140,414,316.78	28,569,984.13
051702100600	UNIVERSITY OF BENIN	121,268,707.05	136,990,921.76	15,722,214.71
051702100700	UNIVERSITY OF JOS	130,557,907.80	142,981,576.79	12,423,668.99
051702100800	UNIVERSITY OF CALABAR	144,872,434.20	166,667,599.39	21,795,165.19

051702100900	UNIVERSITY OF ILORIN	78,718,077.40	94,122,489.17	15,404,411.77
051702101000	UNIVERSITY OF ABUJA	81,056,916.90	100,017,127.16	18,960,210.26
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	105,517,595.45	116,061,787.12	10,544,191.67
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	57,753,976.99	65,251,974.51	7,497,997.52
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	63,410,104.70	72,741,040.67	9,330,935.97
051702101400	UNIVERSITY OF PORT HARCOURT	90,710,338.55	111,754,976.62	21,044,638.07
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	60,900,980.50	75,332,507.85	14,431,527.35
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	151,820,145.55	160,216,804.29	8,396,658.74
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	130,722,172.92	140,315,998.62	9,593,825.70
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	87,208,523.94	107,840,419.27	20,631,895.33
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	72,158,570.00	77,003,041.29	4,844,471.29
051702102000	UNIVERSITY OF UYO	98,205,104.15	113,310,229.78	15,105,125.63
051702102100	UNIVERSITY OF MAIDUGURI	150,571,122.37	175,590,010.40	25,018,888.03
051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	68,141,812.09	83,943,029.15	15,801,217.06
051702102300	BAYERO UNIVERSITY, KANO	116,110,765.90	143,001,955.34	26,891,189.44
051702102400	USMAN DAN FODIO UNIVERSITY, SOKOTO	85,026,599.69	105,479,021.49	20,452,421.80
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	211,542,309.84	211,567,809.98	25,500.14
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	54,175,921.11	67,520,275.58	13,344,354.47
051702102700	ARABIC LANGUAGE VILLAGE BORNO	41,281,971.16	51,076,185.23	9,794,214.07
051702102900	FEDERAL UNIVERSITY OYE-EKITI	99,290,776.39	113,321,301.30	14,030,524.91
051702103000	FEDERAL UNIVERSITY OTUOKE	99,393,682.85	112,919,851.12	13,526,168.27
051702103100	FEDERAL UNIVERSITY DUTSE	90,574,956.84	112,960,995.57	22,386,038.73
051702103200	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	98,071,410.26	111,151,928.52	13,080,518.26
051702103300	FEDERAL UNIVERSITY LAFIA	99,290,997.10	113,321,302.03	14,030,304.93
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	86,335,458.50	112,413,730.27	26,078,271.77
051702103500	FEDERAL UNIVERSITY KASHERE	90,815,159.84	113,321,301.48	22,506,141.64
051702103600	FEDERAL UNIVERSITY LOKOJA	86,308,773.80	112,373,694.74	26,064,920.94
051702103700	FEDERAL UNIVERSITY WUKARI	99,290,776.39	113,321,301.43	14,030,525.04
051702103800	FEDERAL UNIVERSITYOF BERNIN KEBBI	131,356,518.99	187,034,776.54	55,678,257.55
051702103900	FEDERAL UNIVERSITYOF GASHUA	131,356,518.99	187,034,776.54	55,678,257.55
051702104000	FEDERAL UNIVERSITYOF GUSAU	131,356,518.99	187,034,776.54	55,678,257.55
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	63,260,117.72	78,451,519.58	15,191,401.86
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	101,488,174.48	113,114,369.82	11,626,195.34
051702400100	NATIONAL OPEN UNIVERSITY	475,891,735.45	620,421,067.88	144,529,332.43
051702600100	F.S.C. SOKOTO	0	150,638,069.34	150,638,069.34
051702600200	FGC AZARE	0	79,438,899.62	79,438,899.62
051702600300	FGC BANI-YADI	0	80,260,970.36	80,260,970.36
051702600400	FGC BIRIN YAURI	0	65,524,888.43	65,524,888.43
051702600500	FGC DAURA	0	94,847,503.42	94,847,503.42
051702600600	FGC GANYE	0	78,274,128.76	78,274,128.76
051702600700	FGC GARKI	0	81,597,892.22	81,597,892.22
051702600800	FGC IJANIKIN	0	119,600,461.13	119,600,461.13
051702600900	FGC IKET NISE	0	81,492,601.45	81,492,601.45
051702601000	FGC IKET VANDAKYA	0	77,919,999.61	77,919,999.61
051702601100	FGC IKOM	0	92,981,086.86	92,981,086.86
051702601200	FGC IKOT EKPENE	0	88,397,039.02	88,397,039.02

051702601300	FGC IKURIN	0	90,132,610.39	90,132,610.39
051702601400	FGC JOS	0	78,299,957.37	78,299,957.37
051702601500	FGC KADUNA	0	128,142,653.69	128,142,653.69
051702601600	FGC KANO	0	97,634,700.99	97,634,700.99
051702601700	FGC KEFFI	0	85,864,394.56	85,864,394.56
051702601800	FGC KIYAWA	0	77,391,488.41	77,391,488.41
051702601900	FGC KWALI	0	106,260,875.57	106,260,875.57
051702602000	FGC MAIDUGURI	0	88,671,667.04	88,671,667.04
051702602100	FGC MINJIBIR	0	82,998,007.60	82,998,007.60
051702602200	FGC MINNA	0	135,870,506.95	135,870,506.95
051702602300	FGC ODIKOLOGUNA	0	77,533,212.51	77,533,212.51
051702602400	FGC ODOGBOLU	0	82,776,519.04	82,776,519.04
051702602500	FGC OGBOMOSHMO	0	76,499,385.47	76,499,385.47
051702602600	FGC OGOJA	0	74,725,469.24	74,725,469.24
051702602700	FGC OHAFIA	0	105,617,572.60	105,617,572.60
051702602800	FGC OKIGWE	0	81,551,170.76	81,551,170.76
051702602900	FGC OKPOSI	0	114,508,984.72	114,508,984.72
051702603000	FGC ONITSHA	0	112,154,791.35	112,154,791.35
051702603100	FGC PORT HARCOURT	0	116,401,442.28	116,401,442.28
051702603200	FGC POTISKUM	0	79,386,515.38	79,386,515.38
051702603300	FGC RUBBOCHI	0	77,673,326.19	77,673,326.19
051702603400	FGC SOKOTO	0	111,992,303.97	111,992,303.97
051702603500	FGC UGWOLAWO	0	73,901,986.14	73,901,986.14
051702603600	FGC WARRI	0	79,867,501.24	79,867,501.24
051702603700	FGC ZARIA	0	107,566,664.66	107,566,664.66
051702603800	FGC, BILLIRI	0	73,376,404.89	73,376,404.89
051702603900	FGC, IDO-ANI	0	77,804,680.38	77,804,680.38
051702604000	FGC, IKOLE	0	73,028,453.11	73,028,453.11
051702604100	FGGC ABAJI	0	77,245,379.22	77,245,379.22
051702604200	FGGC ABULOMA	0	102,410,185.67	102,410,185.67
051702604300	FGGC AKURE	0	85,634,423.76	85,634,423.76
051702604400	FGGC ANKA	0	77,775,937.64	77,775,937.64
051702604500	FGGC BAJOGA	0	69,106,396.19	69,106,396.19
051702604600	FGGC BAKORI	0	77,788,205.53	77,788,205.53
051702604700	FGGC BAUCHI	0	86,638,076.80	86,638,076.80
051702604800	FGGC BENIN	0	84,985,958.22	84,985,958.22
051702604900	FGGC BIDA	0	74,163,062.31	74,163,062.31
051702605000	FGGC BWARI	0	112,764,003.86	112,764,003.86
051702605100	FGGC CALABAR	0	89,856,290.51	89,856,290.51
051702605200	FGGC EFON ALAYE	0	55,851,416.19	55,851,416.19
051702605300	FGGC EFON IMNRINGI	0	76,810,912.17	76,810,912.17
051702605400	FGGC ENUGU	0	132,472,035.50	132,472,035.50
051702605500	FGGC EZZAMGBO ABAKALIKI	0	82,981,288.25	82,981,288.25
051702605600	FGGC GBOKO	0	69,445,368.37	69,445,368.37
051702605700	FGGC GUSAU	0	88,786,109.94	88,786,109.94
051702605800	FGGC GWANDU	0	82,505,486.15	82,505,486.15

051702605900	FGGC IBILLO	0	63,103,288.83	63,103,288.83
051702606000	FGGC IBUSA	0	77,762,209.31	77,762,209.31
051702606100	FGGC IKOT-OBIO-ITONG	0	80,475,866.57	80,475,866.57
051702606200	FGGC ILORIN	0	74,036,034.10	74,036,034.10
051702606300	FGGC IPETUMODU	0	71,933,833.10	71,933,833.10
051702606400	FGGC JALINGO	0	86,264,752.89	86,264,752.89
051702606500	FGGC KABBA	0	66,579,103.46	66,579,103.46
051702606600	FGGC KAZAURE	0	74,900,220.19	74,900,220.19
051702606700	FGGC KEANA	0	71,407,318.89	71,407,318.89
051702606800	FGGC LANGTANG	0	88,877,861.10	88,877,861.10
051702606900	FGGC LEJJA	0	109,910,848.40	109,910,848.40
051702607000	FGGC MONGUNO	0	74,520,102.06	74,520,102.06
051702607100	FGGC NEW BUSA	0	72,879,823.36	72,879,823.36
051702607200	FGGC OMU-ARAN	0	68,794,704.43	68,794,704.43
051702607300	FGGC OWERRI	0	112,426,396.79	112,426,396.79
051702607400	FGGC OYO	0	85,177,822.33	85,177,822.33
051702607500	FGGC SHAGAMU	0	90,949,739.91	90,949,739.91
051702607600	FGGC GUMI TAMBAWAL	0	80,040,428.43	80,040,428.43
051702607700	FGGC UMUAHIA	0	97,569,536.99	97,569,536.99
051702607800	FGGC WUKARI	0	106,287,382.06	106,287,382.06
051702607900	FGGC, YOLA	0	94,811,230.59	94,811,230.59
051702608000	FSTC AHOADA	0	76,315,367.95	76,315,367.95
051702608100	FSTC AWKA	0	92,312,449.01	92,312,449.01
051702608200	FSTC JUBU-IMUSHIN	0	70,828,630.29	70,828,630.29
051702608300	FSTC MICHIKA	0	65,591,058.92	65,591,058.92
051702608400	FSTC TUNGBO - YENAGOA	0	70,154,317.87	70,154,317.87
051702608500	FSTC USI-EKITI	0	71,886,563.79	71,886,563.79
051702608600	FTC IKARE	0	75,921,670.82	75,921,670.82
051702608700	FTC ILESA	0	72,190,779.15	72,190,779.15
051702608800	FTC JALINGO	0	114,496,633.43	114,496,633.43
051702608900	FTC KAFANCHAN	0	83,781,404.42	83,781,404.42
051702609000	FTC LASSA	0	67,530,758.26	67,530,758.26
051702609100	FTC OHANSO	0	82,121,174.27	82,121,174.27
051702609200	FTC OROZO	0	87,924,543.08	87,924,543.08
051702609300	FTC OTOBI	0	84,660,854.57	84,660,854.57
051702609400	FTC OTUPKO	0	70,941,324.66	70,941,324.66
051702609500	FTC SHIRORO	0	91,437,709.19	91,437,709.19
051702609600	FTC UROMI	0	75,515,354.70	75,515,354.70
051702609700	FTC UYO	0	75,881,186.12	75,881,186.12
051702609800	FTC YABA	0	97,753,188.34	97,753,188.34
051702609900	FTC ZURU	0	105,440,179.89	105,440,179.89
051702610000	KING'S COLLEGE	0	153,527,696.17	153,527,696.17
051702610100	QUEEN'S COLLEGE LAGOS	0	152,281,617.26	152,281,617.26
051702610200	SULEJA ACADEMY	0	237,689,028.67	237,689,028.67
051702610300	FSTC,DOMA	0	48,693,464.72	48,693,464.72
051702610400	FSTC DAYI	0	66,203,790.37	66,203,790.37

051702700100	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	19,167,759.00	24,777,298.31	5,609,539.31
051702800100	UNESCO PARIS	217,384,043.00	217,384,043.58	0.58
051702900100	NATIONAL BOARD FOR TECHNICAL EDUCATION	30,159,650.00	289,650,304.95	259,490,654.95
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	172,688,490.86	429,299,646.72	256,611,155.86
052100200100	NATIONAL HEALTH INSURANCE SCHEME	58,311,339.00	68,931,674.39	10,620,335.39
052100300100	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	363,192,312.00	341,371,457.50	-21,820,854.50
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	1,927,593.00	2,501,530.08	573,937.08
052100600100	RADIOGRAPHERS REGISTRATION BOARD	4,621,866.00	5,998,015.56	1,376,149.56
052100700100	DENTAL TECHNOLOGY REGISTRATION BOARD	1,673,562.00	2,171,860.73	498,298.73
052100800100	HEALTH RECORDS REGISTRATION BOARD	1,699,731.00	2,340,655.58	640,924.58
052100900100	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	1,824,648.00	2,367,932.46	543,284.46
052101000100	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	2,066,112.00	2,681,295.10	615,183.10
052101100100	NURSING AND MIDWIFERY COUNCIL	3,391,671.00	4,401,535.50	1,009,864.50
052101200100	PHARMACIST COUNCIL OF NIGERIA COUNCIL	9,542,532.00	12,984,243.39	3,441,711.39
052101300100	MEDICAL AND DENTAL COUNCIL OF NIGERIA	11,444,046.00	15,525,659.25	4,081,613.25
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	6,138,933,169.04	6,139,933,168.95	999,999.91
052101500100	MEDICAL REHABILITATION THERAPY BOARD	36,309,201.00	46,878,457.62	10,569,256.62
052101600100	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	60,231,033.00	84,906,433.95	24,675,400.95
052101700100	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	10,488,696.00	13,495,466.58	3,006,770.58
052101800100	NURSE TUTOR TRAINING - ENUGU	1,828,326.00	2,507,541.08	679,215.08
052101900100	NURSE TUTOR PROGRAMME AKOKA LAGOS	1,784,055.00	2,450,087.88	666,032.88
052102000100	NURSE TUTOR TRAINING KADUNA	2,070,021.00	2,686,364.13	616,343.13
052102100100	NURSE TUTOR TRAINING IBADAN	1,828,326.00	2,507,541.14	679,215.14
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	19,523,061.00	25,244,632.16	5,721,571.16
052102300100	NHETC, LAGOS	1,851,915.00	2,538,156.62	686,241.62
052102300200	NHETC, MAIDUGURI	1,851,915.00	2,538,156.61	686,241.61
052102300300	NHETC, ZARIA	1,851,915.00	2,538,156.61	686,241.61
052102400100	PHC TUTORS PROGRAMME, UCH-IBADAN	1,681,134.00	2,316,523.18	635,389.18
052102400200	PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	2,898,480.00	3,761,495.93	863,015.93
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH	1,681,134.00	2,316,523.98	635,389.98
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	117,500,700.00	156,677,108.21	39,176,408.21
052102600200	LAGOS UNIVERSITY TEACHING HOSPITAL	80,912,472.00	106,633,117.96	25,720,645.96
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	94,280,082.00	122,337,829.22	28,057,747.22
052102600400	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	96,177,033.00	124,813,535.79	28,636,502.79
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	78,936,570.00	102,207,337.90	23,270,767.90
052102600600	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	84,654,942.00	107,164,077.20	22,509,135.20
052102600700	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	71,634,108.00	92,580,953.62	20,946,845.62
052102600800	JOS UNIVERSITY TEACHING HOSPITAL	67,939,179.00	93,458,991.55	25,519,812.55
052102600900	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	87,304,878.00	113,299,713.85	25,994,835.85
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	98,935,767.00	119,742,031.74	20,806,264.74
052102601100	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	95,651,853.00	127,004,467.65	31,352,614.65
052102601200	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	113,822,970.00	150,957,889.72	37,134,919.72
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	88,823,571.00	115,270,598.39	26,447,027.39
052102601400	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	76,404,198.00	99,153,388.35	22,749,190.35
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	66,816,834.00	86,711,405.67	19,894,571.67
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	69,343,935.00	89,990,945.74	20,647,010.74

BAUCHI

052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA	52,894,092.00	68,643,190.43	15,749,098.43
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	53,114,385.00	68,929,076.95	15,814,691.95
052102700300	FEDERAL STAFF HOSPITAL -ABUJA	117,024,336.00	139,390,230.75	22,365,894.75
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	47,504,208.00	58,404,113.90	10,899,905.90
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	47,144,199.00	61,181,287.34	14,037,088.34
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	43,641,312.00	58,798,333.91	15,157,021.91
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	45,130,482.00	58,567,988.53	13,437,506.53
052102700800	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	45,105,912.00	58,510,224.48	13,404,312.48
052102700900	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	136,698,054.00	183,846,666.45	47,148,612.45
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	310,898,303.33	312,917,645.21	2,019,341.88
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	10,225,200.00	13,647,949.00	3,422,749.00
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	45,170,763.00	58,620,258.02	13,449,495.02
052102701300	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	52,187,007.00	67,562,873.93	15,375,866.93
052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	47,525,208.00	61,606,357.29	14,081,149.29
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	45,387,186.00	58,834,467.50	13,447,281.50
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	61,852,347.00	85,604,029.45	23,751,682.45
052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	35,432,082.00	45,981,906.07	10,549,824.07
052102701800	FEDERAL MEDICAL CENTRE, OWO	38,480,328.00	49,937,761.42	11,457,433.42
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	32,072,865.00	41,622,495.50	9,549,630.50
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	34,525,032.00	44,804,783.39	10,279,751.39
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	35,194,479.00	45,673,554.65	10,479,075.65
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	35,560,671.00	46,148,784.41	10,588,113.41
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	36,378,894.00	47,210,634.12	10,831,740.12
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	38,545,908.00	50,022,868.89	11,476,960.89
052102702500	FEDERAL MEDICAL CENTRE, ASABA	38,729,526.00	50,261,158.84	11,531,632.84
052102702600	FEDERAL MEDICAL CENTRE, BIDA	39,878,652.00	51,629,709.29	11,751,057.29
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	72,122,118.00	100,338,060.17	28,215,942.17
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	36,062,970.00	46,800,639.11	10,737,669.11
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	38,437,008.00	49,758,861.80	11,321,853.80
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	42,634,137.00	55,328,358.09	12,694,221.09
052102703100	FEDERAL MEDICAL CENTRE, KOGI	39,496,089.00	45,848,683.79	6,352,594.79
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	35,365,017.00	45,894,873.64	10,529,856.64
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	34,362,555.00	44,495,094.97	10,132,539.97
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	27,675,453.00	35,915,754.45	8,240,301.45
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	35,166,510.00	45,637,267.61	10,470,757.61
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	116,679,972.00	145,927,013.77	29,247,041.77
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	35,141,280.00	45,470,936.23	10,329,656.23
052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	33,381,135.00	43,227,320.97	9,846,185.97
052102703900	NATIONAL EYE CENTRE KADUNA	37,888,656.00	49,169,926.30	11,281,270.30
052102704000	NATIONAL EAR CARE CENTRE KADUNA	85,657,838.00	106,032,060.37	20,374,222.37
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	15,122,013.00	19,470,337.80	4,348,324.80
052102704200	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	37,157,427.00	47,988,540.78	10,831,113.78
052102704300	ONCHO BAUCHI	1,699,044.00	2,339,764.50	640,720.50
052102704400	ONCHO ENUGU	1,699,044.00	2,339,764.50	640,720.50
052102704500	ONCHO IBADAN	0	2,339,764.50	2,339,764.50

052102704600	ONCHO KADUNA	1,699,044.00	2,339,764.50	640,720.50
052102704700	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	12,668,820.00	12,670,175.89	1,355.89
052102800200	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,020,459.00	3,273,879.17	2,253,420.17
052102802800	FEDERAL STAFF EYE CLINICS, ABUJA	2,020,459.00	3,273,879.17	1,253,420.17
052102802900	FEDERAL STAFF DENTAL CLINICS, ABUJA	2,501,429.00	3,273,879.17	772,450.17
052102803100	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	1,020,459.00	3,273,879.17	2,253,420.17
052102900100	PHS, ABUJA	1,557,000.00	2,542,391.49	985,391.49
052102900200	PHS, YOLA	1,855,179.00	2,542,391.49	687,212.49
052102900300	PHS, JALINGO	1,855,179.00	2,542,391.49	687,212.49
052102900400	PHS, MAIDUGURI	1,855,179.00	2,542,391.49	687,212.49
052102900500	PHS, DAMATURU	1,855,179.00	2,542,391.49	687,212.49
052102900600	PHS, KANO	1,855,179.00	2,542,391.49	687,212.49
052102900700	PHS, KASTINA	1,855,179.00	2,542,391.49	687,212.49
052102900800	PHS, DUTSE	1,855,179.00	2,542,391.49	687,212.49
052102900900	PHS, ILORIN	1,855,179.00	2,542,391.49	687,212.49
052102901000	PHS, SOKOTO	1,855,179.00	2,542,391.49	687,212.49
052102901100	PHS, IBADAN	1,855,179.00	2,542,391.49	687,212.49
052102901200	PHS, ABEOKUTA	1,855,179.00	2,542,391.49	687,212.49
052102901300	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,855,179.00	2,542,391.49	687,212.49
052102901400	PHS, CALABAR	1,855,179.00	2,542,391.49	687,212.49
052102901500	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,855,179.00	2,542,391.49	687,212.49
052102901600	PHS, WARRI	1,855,179.00	2,542,391.49	687,212.49
052103000100	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	1,483,548.00	2,060,108.41	576,560.41
052103000200	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	1,483,548.00	2,060,108.41	576,560.41
052103000300	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	1,483,548.00	2,060,108.41	576,560.41
052103000400	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	1,483,548.00	2,060,108.41	576,560.41
052103000500	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,483,548.00	2,060,108.41	576,560.41
052103100100		46,650,921.00	57,296,765.69	10,645,844.69
052103200100	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	41,232,237.00	53,509,047.02	12,276,810.02
052103300100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	14,650,230.00	18,837,983.52	4,187,753.52
052103400100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	11,262,543.00	14,569,451.80	3,306,908.80
052103500100	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	9,171,573.00	11,902,393.06	2,730,820.06
052103600100	NOMA CHILDREN HOSPITAL, SOKOTO	18,095,343.00	24,126,072.38	6,030,729.38
052103700100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	8,824,947.00	11,382,448.80	2,557,501.80
052103800100	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	16,159,806.00	20,989,757.90	4,829,951.90
052103900100	DENTAL THERAPISTS REGISTRATION BOARD	21,907,635.00	32,452,384.16	10,544,749.16
052104500100	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES - ENUGU	11,692,884.00	11,738,156.61	45,272.61
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	33,575,677.70	45,883,319.87	12,307,642.17
052104900100	NATIONAL HOSPITAL	285,673,584.00	402,720,008.71	117,046,424.71
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	201,684,746.99	300,049,733.63	98,364,986.64
053500200100	NATIONAL PARK HEADQUARTERS	75,052,429.26	95,082,288.21	20,029,858.95
053500300100	KAINJI NATIONAL PARK	61,260,816.00	82,881,687.23	21,620,871.23
053500400100	OYO NATIONAL PARK	61,369,584.00	82,838,570.06	21,468,986.06
053500500100	CHAD BASIN NATIONAL PARK	51,402,192.00	67,862,170.24	16,459,978.24
053500600100	GASHAKA GUMTI NATIONAL PARK	64,233,531.00	86,666,499.73	22,432,968.73
053500700100	CROSS RIVER NATIONAL PARK	63,565,236.00	84,935,404.82	21,370,168.82

053500800100	KAMUKU NATIONAL PARK	49,459,653.00	65,143,160.12	15,683,507.12
053500900100	OKUMU NATIONAL PARK	49,175,871.00	64,138,289.75	14,962,418.75
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	73,024,338.00	92,796,354.00	19,772,016.00
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	73,024,338.00	94,416,362.11	21,392,024.11
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	141,181,069.00	170,753,288.68	29,572,219.68
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	179,257,932.00	231,428,358.20	52,170,426.20
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	62,772,015.00	81,588,270.60	18,816,255.60
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	213,215,206.21	242,694,612.11	29,479,405.90
053501600100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	44,990,021.68	228,791,547.08	183,801,525.40
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	62,101,234.28	77,941,800.27	15,840,565.99
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	5,959,648,426.17	6,051,800,667.35	92,152,241.18
053900200100	NIGERIA FOOTBALL ASSOCIATION	1,114,762,362.59	1,446,340,754.02	331,578,391.43
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	83,731,950.00	122,067,847.06	38,335,897.06
054300100100	NATIONAL POPULATION COMMISSION	268,121,601.57	502,311,183.15	234,189,581.58
	SOCIAL SECTOR TOTAL	87,720,551,758.62	109,073,181,131.37	21,352,629,372.75
	TOTAL	408,912,093,179.41	1,173,750,767,177.62	764,838,673,998.21

Note 22

Schedule Of Other CRF Charges (Incl. Service Wide Votes) For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	3,570,609,236.93	0	-3,570,609,236.93
011100100500	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0	0	0
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	386,658,111.42	0	-386,658,111.42
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	0	498,755,256.00	498,755,256.00
011601200100	DEFENCE INTELLIGENCE AGENCY	0	0	0
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	3,457,903.56	0	-3,457,903.56
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	35,063,695.75	0	-35,063,695.75
012300500100	NEWS AGENCY OF NIGERIA	52,820,767.20	0	-52,820,767.20
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	375,612,458.35	0	-375,612,458.35
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	2,379,840.70	0	-2,379,840.70
014500100100	PUBLIC COMPLAINTS COMMISSION	78,818,633.14	0	-78,818,633.14
014700100100	FEDERAL CIVIL SERVICE COMMISSION	29,521,134.14	0	-29,521,134.14
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	29,745,470,459.73	87,877,994,620.00	58,132,524,160.27
015500300100	POLICE PENSION BOARD	214,826,742.90	0	-214,826,742.90
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,788,099,789.70	0	-4,788,099,789.70
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	12,500,000.00	0	-12,500,000.00
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	766,000.00	0	-766,000.00
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,052,268,410.18	0	-1,052,268,410.18
	ADMINISTRATION TOTAL	40,348,873,183.70	88,376,749,876.00	48,027,876,692.30
02	ECONOMIC			
021501900100	VETERINARY COUNCIL OF NIGERIA	3,236,805.16	0	-3,236,805.16
022000300200	SERVICE WIDE VOTE	316,041,740,434.89	888,266,117,477.00	572,224,377,042.11
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	121,752,598.50	0	-121,752,598.50
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	850,200.00	0	-850,200.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	354,325.75	0	-354,325.75
022900300100	NIGERIAN RAILWAY CORPORATION	0	0	0
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	50,412,849.20	0	-50,412,849.20
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	1,445,206,200.60	0	-1,445,206,200.60
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	73,032,183.87	0	-73,032,183.87
	ECONOMIC TOTAL	317,736,585,597.97	888,266,117,477.00	570,529,531,879.03
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	14,558,530.25	100,000,000.00	85,441,469.75
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	125,900,883.55	0	-125,900,883.55
032600200100	NIGERIAN LAW REFORM COMMISSION	1,557,000.00	0	-1,557,000.00
	LAW & JUSTICE TOTAL	142,016,413.80	100,000,000.00	-42,016,413.80
05	SOCIAL SECTOR			
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	32,977,500.00	0	-32,977,500.00
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	44,500,000.00	0	-44,500,000.00
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	777,655,917.00	0	-777,655,917.00
	SOCIAL SECTOR TOTAL	855,133,417.00	0	-855,133,417.00
	TOTAL	359,082,608,612.47	976,742,867,353.00	617,660,258,740.53

Note 23

Schedule Of Capital Expenditure: Administrative Sector For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	2,826,838,590.61	3,700,651,102.00	873,812,511.39
011100300100	NATIONAL BOUNDARY COMMISSION	71,906,761.46	176,974,239.00	105,067,477.54
011100400100	BORDER COMMUNITIES DEVELOPMENT AGENCY	0	738,659,817.00	738,659,817.00
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	12,243,960,935.52	40,000,000.00	-12,203,960,935.52
011100600100	NIPSS, KURU	29,168,325.00	71,907,957.00	42,739,632.00
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	460,427,610.19	1,196,887,890.00	736,460,279.81
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0	339,375,443.00	339,375,443.00
011100900100	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	2,693,879,574.10	3,406,674,677.00	712,795,102.90
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	81,625,524.08	134,938,940.00	53,313,415.92
011101100100	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	31,170,121.00	69,777,671.00	38,607,550.00
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	605,149,635.34	1,190,826,820.00	585,677,184.66
011105100100	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	9,100,155.00	32,327,250.00	23,227,095.00
011200100100	NASS MANAGEMENT	2,635,845,288.73	3,200,000,000.00	564,154,711.27
011200200100	SENATE	4,250,242,745.44	4,250,000,000.00	-242,745.44
011200300100	HOUSE OF REPRESENTATIVES	1,931,496,494.29	3,460,000,000.00	1,528,503,505.71
011200400100	NATIONAL ASSEMBLY COMMISSION	312,255,923.53	340,050,000.00	27,794,076.47
011200500100	LEGISLATIVE AIDES	299,828,750.00	300,000,000.00	171,250.00
011200600100	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0	0	0
011200800100	GENERAL SERVICE OFFICE	4,871,876,964.49	1,030,000,000.00	-3,841,876,964.49
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	5,099,374,284.00	3,599,374,284.00	-1,500,000,000.00
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	810,781,082.96	2,077,046,223.99	1,266,265,141.03
011600200100	DEFENCE HEADQUARTERS	0	887,371,997.00	887,371,997.00
011600300100	NIGERIAN ARMY	4,043,369,187.34	4,844,913,470.00	801,544,282.66
011600400100	NIGERIAN NAVY	5,357,384,123.15	7,998,894,731.00	2,641,510,607.85
011600500100	NIGERIAN AIRFORCE	4,446,873,270.97	7,612,974,815.00	3,166,101,544.03
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	855,476,353.00	1,577,761,575.00	722,285,222.00
011600700100	NIGERIAN DEFENCE COLLEGE	669,429,923.00	2,556,983,459.00	1,887,553,536.00
011600800100	COMMAND AND STAFF COLLEGE, JAJI	117,769,059.08	211,162,077.00	93,393,017.92
011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	58,269,559.00	126,919,014.00	68,649,455.00
011601000100	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	383,337,613.00	820,530,000.00	437,192,387.00
011601100100	DEFENCE INTELLIGENCE SCHOOL	10,895,477.00	14,980,000.00	4,084,523.00
011601200100	DEFENCE INTELLIGENCE AGENCY	1,987,453,090.00	3,357,600,000.00	1,370,146,910.00
011601300100	PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION	833,080,355.71	1,877,542,492.00	1,044,462,136.29
011601501700	DEFENCE MISSIONS	255,418,603.47	320,000,000.00	64,581,396.53
011602100100	MILITARY PENSION BOARD	62,344,608.00	70,071,957.16	7,727,349.16
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	226,149,057.00	5,896,650,953.00	5,670,501,896.00
011900200100	TECHNICAL AIDS CORPS	51,424,043.00	828,443,742.00	777,019,699.00
011900300100	FOREIGN SERVICE ACADEMY (FSA)	0	0	0
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	48,788,811.50	148,260,357.00	99,471,545.50
011900700100	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	31,204,556.00	74,943,949.00	43,739,393.00
011900800100	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	122,362,261.00	331,152,745.00	208,790,484.00
011900900100	FOREIGN MISSION: ABIDJAN	433,065,119.16	51,063,206.00	-382,001,913.16
011900900200	FOREIGN MISSION: ACCRA	0	101,980,119.00	101,980,119.00
011900900300	FOREIGN MISSION: ADDIS ABABA	0	452,256,201.00	452,256,201.00
011900900400	FOREIGN MISSION: ALGIERS	0	132,438,248.00	132,438,248.00
011900900500	FOREIGN MISSION: ANKARA	0	71,063,206.00	71,063,206.00
011900900600	FOREIGN MISSION: ATHENS	0	193,589,706.00	193,589,706.00
011900900700	FOREIGN MISSION: ATLANTA	0	0	0
011900900900	FOREIGN MISSION: BAMAKO	0	74,187,933.00	74,187,933.00
011900901000	FOREIGN MISSION: BANGKOK	0	322,852,701.00	322,852,701.00
011900901100	FOREIGN MISSION: BANGUI	0	50,672,531.00	50,672,531.00
011900901200	FOREIGN MISSION: BANJUL	0	132,449,906.00	132,449,906.00
011900901400	FOREIGN MISSION: BEIJING	0	274,086,121.00	274,086,121.00
011900901500	FOREIGN MISSION: BEIRUT	0	91,664,714.00	91,664,714.00
011900901600	FOREIGN MISSION: BERLIN	0	104,129,810.00	104,129,810.00
011900901700	FOREIGN MISSION: BERNE	0	213,410,708.00	213,410,708.00
011900901800	FOREIGN MISSION: BISSAU	0	11,662,505.00	11,662,505.00
011900901900	FOREIGN MISSION: BRASILIA	0	203,411,489.00	203,411,489.00
011900902000	FOREIGN MISSION: BRAZAVILLE	0	51,532,384.00	51,532,384.00
011900902100	FOREIGN MISSION: BRUSSELS	0	55,225,586.00	55,225,586.00
011900902300	FOREIGN MISSION: BUDAPEST	0	101,133,341.00	101,133,341.00
011900902400	FOREIGN MISSION: BUEA	0	40,955,090.00	40,955,090.00
011900902500	FOREIGN MISSION: BUENOS AIRES	0	41,054,911.00	41,054,911.00
011900902600	FOREIGN MISSION: BUJUMBURA	0	70,912,154.00	70,912,154.00
011900902700	FOREIGN MISSION: CAIRO	0	13,617,824.00	13,617,824.00
011900902800	FOREIGN MISSION: CANBERRA	0	166,207,536.00	166,207,536.00
011900902900	FOREIGN MISSION: CARACAS	0	102,923,829.00	102,923,829.00
011900903000	FOREIGN MISSION: CONAKRY	0	51,540,473.00	51,540,473.00
011900903100	FOREIGN MISSION: COTONOU	0	80,846,031.00	80,846,031.00
011900903200	FOREIGN MISSION: DAKAR	0	51,279,380.00	51,279,380.00
011900903300	FOREIGN MISSION: DAMASCUS	0	41,328,414.00	41,328,414.00
011900903700	FOREIGN MISSION: DUBLIN	0	11,160,575.00	11,160,575.00
011900903800	FOREIGN MISSION: FREETOWN	0	50,950,982.00	50,950,982.00
011900903900	FOREIGN MISSION: GABORONE	0	81,166,272.00	81,166,272.00
011900904000	FOREIGN MISSION: GENEVA	0	52,948,277.00	52,948,277.00
011900904300	FOREIGN MISSION: HARARE	0	42,188,737.00	42,188,737.00
011900904400	FOREIGN MISSION: HAVANA	0	141,161,761.00	141,161,761.00
011900904500	FOREIGN MISSION: HONGKONG	0	11,258,639.00	11,258,639.00
011900904600	FOREIGN MISSION: ISLAMABAD	0	160,913,244.00	160,913,244.00

011900904700	FOREIGN MISSION: JAKARTA	0	84,109,441.00	84,109,441.00
011900904800	FOREIGN MISSION: JEDDAH	0	187,368,399.00	187,368,399.00
011900904900	FOREIGN MISSION: JOHANNESBURG	0	48,803,196.00	48,803,196.00
011900905000	FOREIGN MISSION: KAMPALA	0	40,787,259.00	40,787,259.00
011900905100	FOREIGN MISSION: KHARTOUM	0	50,732,645.00	50,732,645.00
011900905200	FOREIGN MISSION: KIEV	0	91,567,820.00	91,567,820.00
011900905300	FOREIGN MISSION: KIGALI RWANDA	0	175,467,050.00	175,467,050.00
011900905400	FOREIGN MISSION: KINGSTON	0	81,011,872.00	81,011,872.00
011900905500	FOREIGN MISSION: KINSHASA	0	70,736,868.00	70,736,868.00
011900905600	FOREIGN MISSION: KUALA LUMPUR	0	201,352,813.00	201,352,813.00
011900905900	FOREIGN MISSION: LISBON	0	51,037,865.00	51,037,865.00
011900906000	FOREIGN MISSION: LOME	0	50,879,281.00	50,879,281.00
011900906100	FOREIGN MISSION: LONDON	0	178,012,026.00	178,012,026.00
011900906200	FOREIGN MISSION: LUANDA	0	220,885,297.00	220,885,297.00
011900906300	FOREIGN MISSION: LUSAKA	0	40,791,548.00	40,791,548.00
011900906400	FOREIGN MISSION: MADRID	0	56,121,569.00	56,121,569.00
011900906500	FOREIGN MISSION: MALABO	0	11,191,215.00	11,191,215.00
011900906600	FOREIGN MISSION: MANILLA	0	51,175,161.00	51,175,161.00
011900906700	FOREIGN MISSION: MAPUTO	0	51,005,665.00	51,005,665.00
011900906800	FOREIGN MISSION: MEXICO CITY	0	110,791,388.00	110,791,388.00
011900906900	FOREIGN MISSION: MNROVIA	0	81,254,331.00	81,254,331.00
011900907000	FOREIGN MISSION: MOSCOW	0	88,665,572.00	88,665,572.00
011900907100	FOREIGN MISSION: NAIROBI	0	54,635,959.00	54,635,959.00
011900907200	FOREIGN MISSION: N'DJAMENA	0	11,067,277.00	11,067,277.00
011900907400	FOREIGN MISSION: NEW DELHI	0	55,355,537.00	55,355,537.00
011900907500	FOREIGN MISSION: NEW YORK (CG)	0	135,289,978.00	135,289,978.00
011900907600	FOREIGN MISSION: NEW YORK (PM)	0	10,000,000.00	10,000,000.00
011900907700	FOREIGN MISSION: NIAMEY	0	113,719,912.00	113,719,912.00
011900907800	FOREIGN MISSION: NNJC - NIAMEY	0	41,528,496.00	41,528,496.00
011900908000	FOREIGN MISSION: OTTAWA	0	105,238,424.00	105,238,424.00
011900908100	FOREIGN MISSION: OUAGADOUGOU	0	50,864,459.00	50,864,459.00
011900908200	FOREIGN MISSION: PARIS	0	85,778,025.00	85,778,025.00
011900908300	FOREIGN MISSION: PORT OF SPAIN	0	43,036,546.00	43,036,546.00
011900908400	FOREIGN MISSION: PRETORIA	0	12,895,886.00	12,895,886.00
011900908600	FOREIGN MISSION: RABAT	0	152,839,498.00	152,839,498.00
011900908700	FOREIGN MISSION: RIYADH	0	150,505,533.00	150,505,533.00
011900908800	FOREIGN MISSION: ROME	0	313,279,388.00	313,279,388.00
011900908900	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0	64,861,959.00	64,861,959.00
011900909200	FOREIGN MISSION: SEOUL	0	14,910,880.00	14,910,880.00
011900909300	FOREIGN MISSION: SHANGHAI	0	94,692,296.00	94,692,296.00
011900909400	FOREIGN MISSION: SINGAPORE	0	303,893,475.00	303,893,475.00
011900909500	FOREIGN MISSION: STOCKHOLM	0	84,048,630.00	84,048,630.00
011900909600	FOREIGN MISSION: TEHRAN	0	64,042,516.00	64,042,516.00
011900909700	FOREIGN MISSION: TEL AVIV	0	54,563,674.00	54,563,674.00
011900909900	FOREIGN MISSION: THE HAGUE	0	61,191,434.00	61,191,434.00
011900910000	FOREIGN MISSION: TOKYO	0	23,085,971.00	23,085,971.00
011900910100	FOREIGN MISSION: TRIPOLI	0	12,834,881.00	12,834,881.00
011900910300	FOREIGN MISSION: VIENNA	0	44,733,708.00	44,733,708.00
011900910400	FOREIGN MISSION: WARSAW	0	32,002,300.00	32,002,300.00
011900910500	FOREIGN MISSION: WASHINGTON	0	310,803,652.00	310,803,652.00
011900910600	FOREIGN MISSION: WINDHOEK	0	123,762,265.00	123,762,265.00
011900910700	FOREIGN MISSION: YAOUNDE	0	64,635,962.00	64,635,962.00
011900910900	FOREIGN MISSION, JUBA, SOUTH SUDAN	0	41,000,000.00	41,000,000.00
011900911000	FOREIGN MISSIONS, ABU DHAB	0	12,256,201.00	12,256,201.00
011900911100	FOREIGN MISSION LILONGWE, MALAWI	0	143,241,306.00	143,241,306.00
011900911200	FOREIGN MISSION BELGRADE, SERBIA	0	161,000,000.00	161,000,000.00
011900911500	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0	78,000,000.00	78,000,000.00
011900911600	FOREIGN MISSION VATICAN	0	234,000,000.00	234,000,000.00
011900911700	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0	200,000,000.00	200,000,000.00
011900911800	CONSOLATE GENERAL FRANKFURT, GERMANY	0	60,000,000.00	60,000,000.00
011900911900	FOREIGN MISSION COLOMBO, SRI-LANKA	0	54,861,959.00	54,861,959.00
011900912000	FOREIGN MISSION DOHA, QATAR	0	360,000,000.00	360,000,000.00
011900912100	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0	100,000,000.00	100,000,000.00
011900912300	FOREIGN MISSION AMMAN, JORDAN	0	94,969,053.00	94,969,053.00
011900912400	FOREIGN MISSION GUANGZHOU, CHINA	0	106,861,959.00	106,861,959.00
011900912500	CONSULAR MISSION MAROUA, CAMEROON	0	100,439,676.00	100,439,676.00
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	333,971,108.95	885,740,029.00	551,768,920.05
012300300100	NIGERIAN TELEVISION AUTHORITY	1,862,270,311.46	742,630,430.00	-1,119,639,881.46
012300400100	FEDERAL RADIO CORPORATION OF NIGERIA	169,106,726.70	407,785,371.00	238,678,644.30
012300500100	NEWS AGENCY OF NIGERIA	337,406,979.93	192,819,546.00	-144,587,433.93
012300600100	VOICE OF NIGERIA	327,485,080.58	771,109,930.00	443,624,849.42
012300700100	NIGERIAN FILM CORPORATION	70,897,623.00	173,868,211.40	102,970,588.40
012300800100	NATIONAL BROADCASTING COMMISSION	132,000,345.22	314,208,649.00	182,208,303.78
012300900100	NIGERIA PRESS COUNCIL	89,381,254.00	90,402,634.00	1,021,380.00
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	59,815,781.43	167,357,908.00	107,542,126.57
012301100100	ADVERTISING PRACTITIONERS OF NIGERIA	26,161,000.02	54,491,797.50	28,330,797.48
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	180,969,160.00	454,328,191.25	273,359,031.25
012400200100	NIGERIAN PRISON SERVICE	1,420,662,581.58	2,360,874,689.00	940,212,107.42
012400300100	NIGERIA IMMIGRATION SERVICE	1,176,461,034.63	2,817,009,828.00	1,640,548,793.37
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	421,820,873.47	839,844,858.06	418,023,984.59
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0	20,778,413.00	20,778,413.00

012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0	12,882,980.00	12,882,980.00
012400700100	FEDERAL FIRE SERVICE	158,750,756.18	443,592,508.00	284,841,751.82
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	787,261,261.51	1,785,266,926.00	998,005,664.49
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	460,945,819.05	722,772,100.00	261,826,280.95
012500300100	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	230,926,015.00	552,761,159.00	321,835,144.00
012500500200	FEDERAL TRAINING CENTRE,ENUGU	2,802,257.16	20,554,216.00	17,751,958.84
012500500300	FEDERAL TRAINING CENTRE,ILORIN	0	118,020,809.00	118,020,809.00
012500500400	FEDERAL TRAINING CENTRE,KADUNA	0	34,109,065.00	34,109,065.00
012500500500	FEDERAL TRAINING CENTRE,LAGOS	0	177,605,051.00	177,605,051.00
012500500600	FEDERAL TRAINING CENTRE,MAIDUGURI	0	143,436,954.00	143,436,954.00
012500500700	FEDERAL TRAINING CENTRE,CALABAR	5,617,600.00	48,353,005.00	42,735,405.00
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	140,073,577.48	521,626,364.00	381,552,786.52
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	9,215,648.00	14,619,805.00	5,404,157.00
0140001300100	AUDITOR GENERAL FOR THE FEDERATION	892,345,180.24	1,943,134,021.00	1,050,788,840.76
014500100100	PUBLIC COMPLAINTS COMMISSION	1,891,024,681.67	0	-1,891,024,681.67
014700100100	FEDERAL CIVIL SERVICE COMMISSION	89,432,848.23	254,136,819.25	164,703,971.02
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	8,354,999,417.83	2,377,750,000.00	-5,977,249,417.83
014900100100	FEDERAL CHARACTER COMMISSION	134,980,360.00	311,143,466.00	176,163,106.00
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	1,347,884,995.75	2,658,126,915.00	1,310,241,919.25
015500200100	NIGERIA POLICE ACADEMY WUDIL, KANO	244,828,540.09	750,265,955.00	505,437,414.91
015500300100	POLICE PENSION BOARD	7,245,000.00	30,738,318.00	23,493,318.00
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,147,839,688.15	2,705,032,066.00	1,557,192,377.85
015600200100	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	102,545,000.00	360,000,000.00	257,455,000.00
015600300100	NIGERIA COMMUNICATION SATELLITE	687,826,212.91	1,000,000,000.00	312,173,787.09
015700100100	NATIONAL SECURITY ADVISER	21,169,904,558.99	28,516,524,906.00	7,346,620,347.01
015700200100	DIRECTORATE OF STATE SECURITY SERVICE	0	10,795,906,676.00	10,795,906,676.00
015700300100	NATIONAL INTELLIGENT AGENCY	0	8,500,000,000.00	8,500,000,000.00
015700400100	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0	3,287,568,418.00	3,287,568,418.00
015800100100	CODE OF CONDUCT TRIBUNAL	125,094,784.00	252,440,642.00	127,345,858.00
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	16,689,503.95	47,878,526.00	31,189,022.05
016000100100	POLICE SERVICE COMMISSION HQTRS	404,987,252.63	1,013,220,850.00	608,233,597.37
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	26,904,333,649.13	6,385,925,002.00	-20,518,408,647.13
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	4,873,407,939.88	850,592,384.00	-4,022,815,555.88
016100300100	NATIONAL COMMISSION FOR REFUGEES	1,378,683,396.77	2,363,826,710.00	985,143,313.23
016100400100	LAGOS LIAISON OFFICE	34,750,411.94	101,034,295.00	66,283,883.06
016100500100	NATIONAL IDENTITY MANAGEMENT COMMISSION	2,997,798,947.00	7,033,857,255.00	4,036,058,308.00
016100600100	NATIONAL MERIT AWARD	114,108,092.01	150,000,000.00	35,891,907.99
016100700100	FEDERAL ROAD SAFETY COMMISSION	714,907,944.80	1,455,495,422.00	740,587,477.20
016100800100	PRESIDENTIAL ADVISORY COMMITTEE	9,398,000.00	25,000,000.00	15,602,000.00
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	417,191,284.70	763,267,006.00	346,075,721.30
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	811,252,584.78	1,450,442,228.00	638,789,643.22
016101300100	NATIONAL PENSION COMMISSION	267,891,225.57	720,632,063.00	452,740,837.43
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	0	208,765,406.00	208,765,406.00
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	84,680,030.23	222,068,590.00	137,388,559.77
016101600100	NATIONAL LOTTERY TRUST FUND	53,173,332.00	150,000,000.00	96,826,668.00
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	162,283,054.53	312,976,056.00	150,693,001.47
016101800100	SERVICOM	51,290,000.00	100,000,000.00	48,710,000.00
016101900100	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	87,524,666.76	501,723,825.00	414,199,158.24
016102200100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	433,086,969.34	0	-433,086,969.34
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	18,924,099.00	53,212,473.00	34,288,374.00
016300100100	POLICE FORMATIONS AND COMMAND	6,414,957,753.20	7,340,000,000.00	925,042,246.80
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	9,609,669,248.00	200,405,367.00	-9,409,263,881.00
	ADMINISTRATION TOTAL	159,719,967,285.55	189,355,874,234.61	29,635,906,949.06
	TOTAL	159,719,967,285.55	189,355,874,234.61	29,635,906,949.06

Note 24

Schedule Of Capital Expenditure: Economic Sector For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	12,368,947,522.42	24,792,471,005.00	12,423,523,482.58
021500200100	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	62,194,961.00	116,337,517.00	54,142,556.00
021500300100	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	238,194,961.02	400,075,213.00	161,880,251.98
021500400100	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	136,988,935.38	222,833,721.00	85,844,785.62
021500500100	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	159,306,071.07	267,151,476.00	107,845,404.93
021500600100	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	266,704,112.00	457,593,762.00	190,889,650.00
021500700100	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	223,588,865.00	546,250,250.00	322,661,385.00
021500800100	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	144,689,252.00	367,217,869.00	222,528,617.00
021500900100	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	155,354,608.00	386,656,086.97	231,301,478.97
021501000100	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	199,167,638.93	498,443,386.00	299,275,747.07
021501100100	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	71,739,351.55	179,220,150.00	107,480,798.45
021501400100	COCOA RESEARCH INSTITUTE- IBADAN	296,145,072.67	585,697,526.00	289,552,453.33
021501500100	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	90,355,679.16	182,550,546.00	92,194,866.84
021501600100	RUBBER RESEARCH INSTITUTE- BENIN	26,039,046.37	57,329,658.00	31,290,611.63
021501700100	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	56,121,364.59	135,524,826.00	79,403,461.41
021501800100	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0	303,223,110.00	303,223,110.00
021501900100	VETERINARY COUNCIL OF NIGERIA	12,454,138.00	29,750,000.00	17,295,862.00
021502000100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	43,427,535.00	80,325,000.00	36,897,465.00
021502100100	FEDERAL COLLEGE OF AGRICULTURE - AKURE	19,888,748.00	56,525,000.00	36,636,252.00
021502200100	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	66,617,609.00	164,320,748.00	97,703,139.00
021502300100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	56,500,000.00	253,185,000.00	196,685,000.00

021502400100	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSA	31,479,739.73	86,400,000.00	54,920,260.27
021502500100	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	35,401,675.00	89,240,038.00	53,838,363.00
021502600100	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	20,728,510.00	61,212,069.00	40,483,559.00
021502700100	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	69,087,753.00	168,296,328.00	99,208,575.00
021502800100	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	246,675,103.61	410,035,000.00	163,359,896.39
021502900100	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	6,227,069.00	14,875,000.00	8,647,931.00
021503000100	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	20,381,060.00	48,685,545.00	28,304,485.00
021503100100	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	13,826,800.00	33,685,545.00	19,858,745.00
021503200100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	23,884,405.00	57,054,212.00	33,169,807.00
021503300100	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	19,377,832.00	36,104,947.00	16,727,115.00
021503400100	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	74,866,208.79	185,349,249.00	110,483,040.21
021503500100	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	107,060,825.39	148,750,000.00	41,689,174.61
021503600100	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	62,770,158.50	102,701,443.00	39,931,284.50
021505000100	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	68,646,942.24	164,160,500.00	95,513,557.76
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	138,566,469.50	307,615,000.00	169,048,530.50
021505300100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	35,134,262.66	167,072,650.00	131,938,387.34
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	122,523,402.00	262,680,880.00	140,157,478.00
021505500100	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	6,347,225.00	29,032,276.00	22,685,051.00
021505600100	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	169,316,071.00	423,750,502.00	254,434,431.00
021505800100	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	315,599,230.49	676,789,549.00	361,190,318.51
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	674,490,805.57	1,842,631,560.00	1,168,140,754.43
022000200100	DEBT MANAGEMENT OFFICE	12,624,863.31	25,002,381.00	12,377,517.69
022000300100	BUDGET OFFICE OF THE FEDERATION	23,017,435.48	30,942,381.00	7,924,945.52
022000300200	SERVICE WIDE VOTE	48,399,424,950.00	416,239,612,357.00	367,840,187,407.00
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	0	32,746,573.00	32,746,573.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	364,974,979.10	862,352,322.14	497,377,343.04
022000703300	FPO PORT-HARCOURT	17,942,086.05	0	-17,942,086.05
022001100100	NIGERIA CUSTOM SERVICES	18,906,063,941.65	55,825,730,424.72	36,919,666,483.07
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	109,920,885.80	737,601,051.00	627,680,165.20
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	393,794,798.19	619,462,582.00	225,667,783.81
022200300100	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	6,225,915.00	16,000,000.00	9,774,085.00
022200500100	INDUSTRIAL TRAINING FUND	4,077,664.00	10,000,000.00	5,922,336.00
022200800100	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	33,163,606.00	81,329,904.00	48,166,298.00
022200900100	CONSUMER PROTECTION COUNCIL	6,820,884.00	43,273,104.00	36,452,220.00
022201000100	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	8,155,329.00	20,000,000.00	11,844,671.00
022201200100	EXTERNAL TRADE SECTOR, GENEVA (WTO)	18,740,283.00	44,755,835.00	26,015,552.00
022201300100	ONNE OIL AND GAS FREE ZONE AUTHORITY	0	21,000,000.00	21,000,000.00
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0	57,322,135.00	57,322,135.00
022201500100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	8,079,164.76	20,000,000.00	11,920,835.24
022201600100	NIGERIA TRADE OFFICE, TAIWAN	3,537,866.00	5,500,000.00	1,962,134.00
022201700100	NIGERIA TRADE OFFICE, CHINA	12,529,803.00	24,600,000.00	12,070,197.00
022202700100	SMEDAN - H/QTRS	1,134,195,377.10	2,701,251,402.00	1,567,056,024.90
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	185,040,200.00	453,813,001.00	268,772,801.00
022700200100	INDUSTRIAL ARBITRATION PANEL	54,023,672.09	118,809,794.00	64,786,121.91
022700300100	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	83,852,114.18	205,678,959.00	121,826,844.82
022700400100	NATIONAL PRODUCTIVITY CENTRE	44,219,682.94	139,542,882.00	95,323,199.06
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	479,382,630.24	883,703,961.35	404,321,331.11
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	247,028,538.81	214,604,570.00	-32,423,968.81
022800200100	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	246,899,172.70	575,799,472.00	328,900,299.30
022800300100	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	59,237,404.18	147,850,273.00	88,612,868.82
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	17,632,350.00	88,951,676.00	71,319,326.00
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	791,069,987.16	1,287,000,000.00	495,930,012.84
022800500200	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	11,120,295.00	30,518,609.00	19,398,314.00
022800500300	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0	0	0
022800600100	COOPERATIVE INFORMATION NETWORK	11,200,000.00	30,689,530.00	19,489,530.00
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	328,697,077.19	660,203,681.00	331,506,603.81
022800800700	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	425,269,628.81	500,000,000.00	74,730,371.19
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	283,135,714.99	760,316,687.99	477,180,973.00
022803100100	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	15,215,850.00	39,457,267.00	24,241,417.00
022803200100	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	144,162,547.00	315,600,000.00	171,437,453.00
022803300100	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	11,908,531.62	30,081,785.00	18,173,253.38
022803400100	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM - LAGOS)	16,658,816.50	49,113,251.00	32,454,434.50
022803500100	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	3,949,400.00	10,845,079.00	6,895,679.00
022803600100	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	10,635,263.60	28,221,870.00	17,586,606.40
022803700100	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	126,501,633.57	200,346,594.00	73,844,960.43
022803800100	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	13,910,526.30	36,136,504.00	22,225,977.70
022803900100	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	8,879,228.00	23,000,000.00	14,120,772.00
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	19,305,240.20	51,449,071.00	32,143,830.80
022804100100	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	517,242,541.61	1,029,886,222.00	512,643,680.39
022804200100	PROJECT DEVELOPMENT INSTITUTE - ENUGU	254,507,952.59	901,977,961.00	647,470,008.41
022804300100	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	26,489,956.35	55,990,009.00	29,500,052.65
022804400100	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	176,256,630.55	275,880,839.00	99,624,208.45
022804500100	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	130,559,887.00	205,648,911.73	75,089,024.73
022804600100	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	438,639,839.00	706,464,360.96	267,824,521.96
022804700100	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	128,586,041.99	207,220,069.00	78,634,027.01
022804800100	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	15,563,509.40	34,854,059.00	19,290,549.60
022804900100	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	14,348,900.00	55,000,000.00	40,651,100.00
022805000100	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	117,925,339.41	181,868,778.00	63,943,438.59
022805100100	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	125,498,001.00	200,000,000.00	74,501,999.00
022805200100	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	8,441,000.00	22,300,000.00	13,859,000.00
022805300100	NATIONAL CENTRE FOR REMOTE SENSING - JOS	18,075,991.00	35,426,283.01	17,350,292.01

022805400100	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	12,416,639.00	33,462,329.00	21,045,690.00
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	59,059,172.44	71,200,000.00	12,140,827.56
022806400100	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	11,837,670.00	28,867,956.00	17,030,286.00
022806600100	SOKOTO ENERGY RESEARCH	16,309,999.94	14,519,945.00	-1,790,054.94
022806700100	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	354,619,283.29	1,017,519,945.00	662,900,661.71
022806800100	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS.	5,110,863.40	15,519,945.00	10,409,081.60
022806900100	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	4,990,508.37	14,519,945.00	9,529,436.63
022807100100	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	4,625,475.09	16,519,945.00	11,894,469.91
022807300100	ENERGY COMMISSION OF NIGERIA	4,544,954,497.81	2,744,435,333.00	-1,800,519,164.81
022807400100	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA			
022807400100	BALEWA UNIVERSITY BAUCHI	5,996,123.00	15,519,945.00	9,523,822.00
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	4,867,189,219.42	12,114,099,888.27	7,246,910,668.85
022900200100	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0	3,271,538,343.00	3,271,538,343.00
022900300100	NIGERIAN RAILWAY CORPORATION	4,511,742,049.81	5,665,994,630.00	3,154,252,580.19
022900400100	NATIONAL INLAND WATERWAYS AUTHORITY	3,878,023,634.42	9,747,753,588.60	5,869,729,954.18
022900500100	MARITIME ACADEMY, ORON	403,249,594.11	988,941,506.00	585,691,911.89
022900600100	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	11,794,213.00	19,780,957.00	7,986,744.00
023000100100	FEDERAL MINISTRY OF AVIATION	4,345,828,555.02	22,043,942,036.37	17,698,113,481.35
023000200100	NIGERIAN METEOROLOGICAL AGENCY	286,297,446.16	503,662,817.00	217,365,370.84
023000300100	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	2,631,531,127.00	7,168,581,203.00	4,537,050,076.00
023000400100	NIGERIA AIRSPACE MANAGEMENT AGENCY	755,036,439.00	0	-755,036,439.00
023000600100	ACCIDENT INVESTIGATION BUREAU	727,972,995.95	2,182,705,984.00	1,454,732,988.05
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	19,247,516,699.21	22,360,474,380.51	3,112,957,681.30
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	2,813,944,267.57	10,210,812,583.71	7,396,868,316.14
023100400100	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,564,062,500.00	1,732,500,000.00	168,437,500.00
023100500100	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	505,779,545.60	0	-505,779,545.60
023101000100	NATIONAL POWER TRAINING INSTITUTE	1,573,116,934.21	2,581,777,924.11	1,008,660,989.90
023101100100	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	14,247,688,738.73	579,490,957.98	-13,668,197,780.75
023102000100	TRANSMISSION COMPANY OF NIGERIA	0	18,921,089,542.35	18,921,089,542.35
023103200100	AFAM ELECTRIC POWER BUSINESS UNIT	229,910,445.44	0	-229,910,445.44
023103400100	NIGERIAN BULK ELECTRICITY TRADING PLC	3,058,330,732.00	1,131,075,000.00	-1,927,255,732.00
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,599,692,462.44	3,046,710,317.00	1,447,017,854.56
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	907,367,644.89	2,274,756,000.00	1,367,388,355.11
023200300100	PETROLEUM TRAINING INSTITUTE	30,757,328.03	466,241,880.00	435,484,551.97
023200700100	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	79,597,366.00	210,569,530.00	130,972,164.00
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	25,333,000.00	68,570,492.00	43,237,492.00
023200900100	NIGERIA NUCLEAR REGULATORY AUTHORITY	46,998,355.25	155,100,000.00	108,101,644.75
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	523,156,859.44	989,465,657.00	466,308,797.56
023300200100	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	8,499,150.00	22,527,940.00	14,028,790.00
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	218,138,971.75	413,734,696.32	195,595,724.57
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	108,722,173.50	183,175,852.99	74,453,679.49
023300500100	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	95,348,846.20	156,392,573.00	61,043,726.80
023300600100	METALLURGICAL TRAINING INSTITUTE, ONITSHA	37,110,994.81	113,154,456.30	76,043,461.49
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	106,108,016.03	182,394,561.00	76,286,544.97
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	17,714,083.00	50,420,343.00	32,706,260.00
023301200100	SOLID MINERAL DEVELOPMENT FUND OFFICE	17,498,350.32	65,602,534.89	48,104,184.57
023400100100	FEDERAL MINISTRY OF WORKS	45,680,726,765.20	98,814,368,704.43	53,133,641,939.23
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	889,494,690.50	1,805,999,999.98	916,505,309.48
023400300100	FEDERAL SCHOOL OF SURVEY, OYO	106,612,215.00	240,000,000.00	133,387,785.00
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	3,675,252,462.47	4,820,834,350.55	1,145,581,888.08
023400500100	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	71,074,810.00	160,000,000.00	88,925,190.00
023400600100	SURVEY COUNCIL OF NIGERIA	106,704,934.30	240,000,000.00	133,295,065.70
023400700100	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	106,438,828.02	240,000,000.00	133,561,171.98
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	1,166,586,717.19	680,903,005.00	-485,683,712.19
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	161,392,832.00	193,667,952.00	32,275,120.00
023600300100	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	106,465,101.71	300,443,399.00	193,978,297.29
023600400100	NATIONAL COUNCIL OF ARTS AND CULTURE	210,511,177.35	571,439,381.00	360,928,203.65
023600500100	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	87,087,034.47	208,048,983.00	120,961,948.53
023600600100	NATIONAL TROUPE OF NIGERIA	0	103,638,363.00	103,638,363.00
023600700100	NATIONAL THEATRE	72,985,730.09	211,251,576.00	138,265,845.91
023600800100	NATIONAL GALLERY OF ART	247,195,359.48	459,897,637.00	212,702,277.52
023601000100	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	60,061,135.00	173,604,918.00	113,543,783.00
023601100100	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	76,038,965.00	156,654,196.00	80,615,231.00
023601700100	NATIONAL ORIENTATION AGENCY	698,665,863.75	1,194,391,642.47	495,725,778.72
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	378,957,370.64	991,608,005.00	612,650,634.36
023800200100	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	82,566,051.00	165,205,000.00	82,638,949.00
023800300100	CENTRE FOR MANAGEMENT DEVELOPMENT	62,533,147.15	150,930,866.00	88,397,718.85
023800400100	NATIONAL BUREAU OF STATISTICS	85,310,498.00	710,325,000.00	625,014,502.00
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	107,953,161.83	173,438,793.00	65,485,631.17
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	450,846,959.51	1,100,722,408.00	649,875,448.49
025000100100	FISCAL RESPONSIBILITY COMMISSION	24,766,250.00	53,835,005.00	29,068,755.00
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	8,579,878,196.14	20,717,218,240.39	12,137,340,044.25
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	104,550,674.30	179,247,985.20	74,697,310.90
025203700100	ANAMBRA/ IMO RBDA	1,321,373,958.00	3,235,806,490.05	1,914,432,532.05
025203800100	BENIN/ OWENA RBDA	2,165,584,433.98	1,053,692,523.28	-1,111,891,910.70
025203900100	CHAD BASIN RBDA	359,949,716.21	815,113,123.91	455,163,407.70
025204000100	CROSS RIVER RBDA	1,304,506,544.00	3,478,138,244.59	2,173,631,700.59
025204100100	HADEJIA-JAMAÁ»ARE RBDA	138,942,198.14	2,180,191,256.14	2,041,249,058.00
025204200100	LOWER BENUE RBDA	634,851,123.40	1,566,241,429.35	931,390,305.95
025204300100	LOWER NIGER RBDA	566,198,533.59	1,360,402,208.82	794,203,675.23
025204400100	NIGER DELTA RBDA	702,252,811.84	1,148,893,548.79	446,640,736.95

025204500100	OGUN/ OSUN RBDA	497,721,063.79	1,174,091,645.78	676,370,581.99
025204600100	SOKOTO RIMA RBDA	580,746,805.93	2,129,415,222.45	1,548,668,416.52
025204700100	UPPER BENUE RBDA	520,241,628.00	1,233,803,572.02	713,561,944.02
025204800100	UPPER NIGER RBDA	1,295,926,281.61	3,364,132,935.90	2,068,206,654.29
025204900100	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	150,393,176.33	353,000,000.00	202,606,823.67
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	46,860,789.30	101,199,715.59	54,338,926.29
025205100100	GURARA WATER MANAGEMENT AUTHORITY	19,992,321.00	115,755,600.00	95,763,279.00
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	7,690,947,435.68	15,756,721,003.00	8,065,773,567.32
	ECONOMIC TOTAL	247,929,302,667.61	831,090,935,997.96	583,161,633,330.35
	TOTAL	247,929,302,667.61	831,090,935,997.96	583,161,633,330.35

Note 25

Schedule Of Capital Expenditure: Law and Justice For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
03	LAW & JUSTICE			
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	3,315,456,970.28	1,551,500,000.00	-1,763,956,970.28
031800200100	SUPREME COURT OF NIGERIA	2,448,196,849.86	3,110,000,000.00	661,803,150.14
031800300100	COURT OF APPEAL	2,725,652,302.61	4,149,000,000.00	1,423,347,697.39
031800400100	FEDERAL HIGH COURT ? LAGOS	4,003,005,084.99	5,231,718,189.68	1,228,713,104.69
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	1,431,249,789.74	1,447,722,904.81	16,473,115.07
031800600100	SHARIA COURT OF APPEAL ? ABUJA	255,909,060.43	354,656,444.54	98,747,384.11
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	334,130,484.17	334,160,000.00	29,515.83
031800800100	NATIONAL INDUSTRIAL COURT	1,428,672,149.48	1,447,800,000.00	19,127,850.52
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	1,969,753,623.18	1,970,000,000.00	246,376.82
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	0	40,000,000.00	40,000,000.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	0	200,000,000.00	200,000,000.00
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	123,019,475.38	284,760,272.22	161,740,796.84
032600200100	NIGERIAN LAW REFORM COMMISSION	115,927,390.00	93,844,414.00	-22,082,976.00
032600300100	LEGAL AID COUNCIL	53,065,065.00	77,790,684.78	24,725,619.78
032600400100	COUNCIL OF LEGAL EDUCATION	63,785,633.34	204,628,058.11	140,842,424.77
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	32,001,292.86	63,611,189.50	31,609,896.64
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	434,543,982.55	259,758,193.00	-174,785,789.55
032600800100	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	55,681,912.00	11,603,040.00	-44,078,872.00
032600900100	NATIONAL DRUG LAW ENFORCEMENT AGENCY	69,326,926.00	183,399,762.00	114,072,836.00
032601000100	NIGERIAN COPYRIGHT COMMISSION	32,371,113.00	63,474,251.00	31,103,138.00
032601100100	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	14,862,386.65	90,388,463.00	75,526,076.35
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	392,084,451.93	132,897,643.00	-259,186,808.93
034400100100	CODE OF CONDUCT BUREAU	487,505,917.00	1,006,147,091.00	518,641,174.00
	LAW & JUSTICE TOTAL	19,786,201,860.45	22,308,860,600.64	2,522,658,740.19
	TOTAL	19,786,201,860.45	22,308,860,600.64	2,522,658,740.19

Note 26

Schedule Of Capital Expenditure: Regional Development For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
04	REGIONAL			
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	13,274,810,561.78	30,410,000,000.00	17,135,189,438.22
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	20,928,861,453.07	49,403,704,194.11	28,474,842,741.04
	REGIONAL TOTAL	34,203,672,014.85	79,813,704,194.11	45,610,032,179.26
	TOTAL	34,203,672,014.85	79,813,704,194.11	45,610,032,179.26

Note 27

Schedule Of Capital Expenditure: Social Service Sector For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	1,540,655,348.54	4,308,862,273.50	2,768,206,924.96
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	137,485,972.74	250,307,738.22	112,821,765.48
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	0	477,016,644.28	477,016,644.28
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,060,965,289.52	2,549,804,532.84	1,488,839,243.32
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	88,857,904.00	442,507,108.00	353,649,204.00
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	4,588,229,287.00	10,196,006,479.50	5,607,777,192.50
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	27,396,447,217.97	6,422,491,990.57	-20,973,955,227.40
051700400100	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	83,741,841.82	229,126,598.00	145,384,756.18
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	1,964,915,446.75	25,067,000.00	-1,939,848,446.75
051700600100	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	10,542,130.18	30,201,000.00	19,658,869.82
051700700100	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	129,000,940.85	329,130,671.00	200,129,730.15
051700800100	NATIONAL LIBRARY OF NIGERIA	948,646,178.51	2,707,048,479.00	1,758,402,300.49
051700900100	NATIONAL EXAMINATIONS COUNCIL	419,820,936.14	1,036,623,123.00	616,802,186.86
051701000100	MASS LITERACY COUNCIL	180,204,872.23	306,924,825.00	126,719,952.77
051701100100	NOMADIC EDUCATION COMMISSION	153,156,354.02	255,761,383.00	102,605,028.98
051701200100	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	50,425,636.05	123,152,712.00	72,727,075.95
051701300100	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	29,479,527.92	77,993,558.00	48,514,030.08

051701400100	TEACHERS REGISTRATION COUNCIL OF NIGERIA	43,324,371.28	114,452,646.00	71,128,274.72
051701500100	COMPUTER REGISTRATION COUNCIL OF NIGERIA	9,600,000.00	25,169,450.00	15,569,450.00
051701600100	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	52,815,980.00	139,793,000.00	86,977,020.00
051701700100	NATIONAL TEACHERS INSTITUTE	0	1,179,944,536.06	1,179,944,536.06
051701800100	FEDERAL POLYTECHNIC ADO-EKITI	65,743,517.58	172,931,325.74	107,187,808.16
051701800200	FEDERAL POLYTECHNIC BAUCHI	56,157,391.51	149,050,449.00	92,893,057.49
051701800300	FEDERAL POLYTECHNIC BIDA	86,166,496.81	229,037,791.00	142,871,294.19
051701800400	FEDERAL POLYTECHNIC IDAH	74,170,749.49	162,160,154.00	87,989,404.51
051701800500	FEDERAL POLYTECHNIC KAURA-NAMODA	62,628,710.46	186,085,711.42	123,457,000.96
051701800600	FEDERAL POLYTECHNIC MUBI	67,643,684.35	177,950,182.42	110,306,498.07
051701800700	FEDERAL POLYTECHNIC NASARAWA	57,034,525.78	149,923,353.64	92,888,827.86
051701800800	FEDERAL POLYTECHNIC UWANA-AFIKPO	30,817,010.00	137,512,833.18	106,695,823.18
051701800900	FEDERAL POLYTECHNIC KADUNA	251,218,315.42	682,726,007.80	431,507,692.38
051701801000	FEDERAL POLYTECHNIC OFFA	84,982,000.00	175,626,403.94	90,644,403.94
051701801100	FEDERAL POLYTECHNIC EDE	62,055,850.07	167,095,136.99	105,039,286.92
051701801200	FEDERAL POLYTECHNIC AUCHI	80,279,547.00	211,331,072.24	131,051,525.24
051701801300	FEDERAL POLYTECHNIC NEKEDE	88,280,891.71	232,476,610.00	144,195,718.29
051701801400	FEDERAL POLYTECHNIC OKO	63,020,453.00	223,111,185.21	160,090,732.21
051701801500	FEDERAL POLYTECHNIC DAMATURU	32,865,356.45	116,260,319.00	83,394,962.55
051701801600	FEDERAL POLYTECHNIC HUSSAINI ADAMU	56,553,068.76	135,383,027.21	78,829,958.45
051701801700	FEDERAL POLYTECHNIC GWANDU	46,528,430.62	145,282,517.00	98,754,086.38
051701801800	FEDERAL POLYTECHNIC ILARO	55,240,011.79	145,282,517.00	90,042,505.21
051701801900	YABA COLLEGE OF TECHNOLOGY	87,855,827.45	198,884,755.04	111,028,927.59
051701802000	FEDERAL POLYTECHNIC BALI	69,991,361.16	132,336,239.04	62,344,877.88
051701802100	FEDERAL POLYTECHNIC EKOWE	4,898,042.84	229,959,913.88	225,061,871.04
051701802200	FEDERAL POLYTECHNIC BONNY	37,742,943.00	261,155,031.05	223,412,088.05
051701900100	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	31,703,489.37	149,419,419.00	117,715,929.63
051701900200	FEDERAL COLLEGE OF EDUCATION AKOKA	65,749,805.00	173,032,331.00	107,282,526.00
051701900300	FEDERAL COLLEGE OF EDUCATION ASABA	66,423,929.11	174,809,668.51	108,385,739.40
051701900400	FEDERAL COLLEGE OF EDUCATION BICHI	33,000,674.08	148,032,330.00	115,031,655.92
051701900500	FEDERAL COLLEGE OF EDUCATION GOMBE	65,782,101.00	173,032,330.00	107,250,229.00
051701900600	FEDERAL COLLEGE OF EDUCATION GUSAU	84,853,348.00	253,032,330.00	168,178,982.00
051701900700	FEDERAL COLLEGE OF EDUCATION KANO	65,430,635.00	178,074,286.84	112,643,651.84
051701900800	FEDERAL COLLEGE OF EDUCATION KATSINA	54,208,450.00	152,131,703.37	97,923,253.37
051701900900	FEDERAL COLLEGE OF EDUCATION KOTANGORA	54,167,156.00	151,919,419.00	97,752,263.00
051701901000	FEDERAL COLLEGE OF EDUCATION OBUDU	93,974,640.00	252,917,815.82	158,943,175.82
051701901100	FEDERAL COLLEGE OF EDUCATION OKENE	56,907,143.00	152,621,879.54	95,714,736.54
051701901200	FEDERAL COLLEGE OF EDUCATION OMOUKU	66,010,000.00	173,704,011.35	107,694,011.35
051701901300	FEDERAL COLLEGE OF EDUCATION ONDO	57,790,096.00	151,919,419.00	94,129,323.00
051701901400	FEDERAL COLLEGE OF EDUCATION OYO	63,636,034.00	173,032,330.00	109,396,296.00
051701901500	FEDERAL COLLEGE OF EDUCATION PANKSHIN	57,756,098.00	151,919,419.00	94,163,321.00
051701901600	FEDERAL COLLEGE OF EDUCATION POTISKUM	66,548,038.00	175,055,750.32	108,507,712.32
051701901700	FEDERAL COLLEGE OF EDUCATION UMUNZE	34,096,325.00	173,700,968.50	139,604,643.50
051701901800	FEDERAL COLLEGE OF EDUCATION YOLA	58,503,758.00	153,804,709.16	95,300,951.16
051701901900	FEDERAL COLLEGE OF EDUCATION ZARIA	104,397,964.35	253,231,986.41	148,834,022.06
051701902000	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	57,825,741.00	152,101,878.81	94,276,137.81
051701902100	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	47,933,782.00	183,585,808.25	135,652,026.25
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	66,185,062.14	130,402,000.00	64,216,937.86
051702100100	UNIVERSITY OF IBADAN	83,349,962.94	313,454,041.00	230,104,078.06
051702100200	UNIVERSITY OF LAGOS	117,640,549.68	316,821,381.32	199,180,831.64
051702100300	UNIVERSITY OF NIGERIA, NNSUKA	119,529,775.00	314,646,642.70	195,116,867.70
051702100400	AHMADU BELLO UNIVERSITY, ZARIA	119,078,274.26	313,454,041.00	194,375,766.74
051702100500	OBAFEMI AWOLowo UNIVERSITY	81,517,102.74	267,034,334.31	185,517,231.57
051702100600	UNIVERSITY OF BENIN	118,374,517.00	313,454,041.41	195,079,524.41
051702100700	UNIVERSITY OF JOS	112,134,996.26	295,111,429.89	182,976,433.63
051702100800	UNIVERSITY OF CALABAR	144,681,264.04	394,900,700.64	250,219,436.60
051702100900	UNIVERSITY OF ILORIN	104,385,083.79	273,889,979.00	169,504,895.21
051702101000	UNIVERSITY OF ABUJA	109,402,134.33	294,378,520.63	184,976,386.30
051702101100	UNIVERSITY OF AGRICULTURE, ABEOKUTA	77,506,155.07	203,346,657.47	125,840,502.40
051702101200	UNIVERSITY OF AGRICULTURE, MAKURDI	84,903,742.75	223,183,797.70	138,280,054.95
051702101300	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	63,061,876.00	222,344,404.00	159,282,528.00
051702101400	UNIVERSITY OF PORT HARCOURT	60,606,759.74	277,559,206.85	216,952,447.11
051702101500	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	89,793,602.31	258,462,293.00	168,668,690.69
051702101600	UNIVERSITY OF TECHNOLOGY, OWERRI	121,026,459.12	320,116,070.72	199,089,611.60
051702101700	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	95,267,143.57	249,428,562.28	154,161,418.71
051702101800	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	98,987,050.30	259,629,680.29	160,642,629.99
051702101900	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	66,057,132.00	228,462,293.00	162,405,161.00
051702102000	UNIVERSITY OF UYO	58,239,949.58	274,352,783.11	216,112,833.53
051702102100	UNIVERSITY OF MAIDUGURI	112,312,165.37	295,579,466.41	183,267,301.04
051702102200	NNAMDI AZIKIWE UNIVERSITY, AWKA	104,111,236.24	274,409,353.63	170,298,117.39
051702102300	BAYERO UNIVERSITY, KANO	286,565,052.80	773,889,979.00	487,324,926.20
051702102400	USMAN DAN FODIO UNIVERSITY, SOKOTO	347,378,372.25	993,889,979.00	646,511,606.75
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	220,078,196.64	374,867,079.44	154,788,882.80
051702102600	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	54,524,830.77	149,898,477.02	95,373,646.25
051702102700	ARABIC LANGUAGE VILLAGE BORNO	56,667,147.45	149,714,098.00	93,046,950.55
051702102900	FEDERAL UNIVERSITY OYE-EKITI	36,662,366.14	95,731,012.00	59,068,645.86
051702103000	FEDERAL UNIVERSITY OTUOKE	36,812,452.50	96,132,462.44	59,320,009.94
051702103100	FEDERAL UNIVERSITY DUTSE	232,018,218.30	596,091,317.78	364,073,099.48
051702103200	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	28,198,010.00	97,400,384.38	69,202,374.38
051702103300	FEDERAL UNIVERSITY LAFIA	36,655,257.50	95,731,012.00	59,075,754.50
051702103400	FEDERAL UNIVERSITY DUTSIN-MA	37,005,799.91	96,638,583.25	59,632,783.34

051702103500	FEDERAL UNIVERSITY KASHERE	109,296,322.12	175,731,012.00	66,434,689.88
051702103600	FEDERAL UNIVERSITY LOKOJA	37,021,069.93	96,678,618.65	59,657,548.72
051702103700	FEDERAL UNIVERSITY WUKARI	21,937,822.93	95,731,012.00	73,793,189.07
051702103800	FEDERAL UNIVERSITY OF BERNIN KEBBI	261,374,494.82	422,965,223.46	161,590,728.64
051702103900	FEDERAL UNIVERSITY OF GASHUA	225,694,621.68	422,965,223.46	197,270,601.78
051702104000	FEDERAL UNIVERSITY OF GUSAU	225,689,389.12	422,965,223.46	197,275,834.34
051702200100	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	56,620,475.10	149,714,097.58	93,093,622.48
051702300100	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	244,108,298.68	427,614,786.00	183,506,487.32
051702400100	NATIONAL OPEN UNIVERSITY	0	185,784,967.50	185,784,967.50
051702600100	F.S.C. SOKOTO	0	120,974,653.03	120,974,653.03
051702600200	FGC AZARE	0	69,537,313.00	69,537,313.00
051702600300	FGC BANI-YADI	0	120,681,058.38	120,681,058.38
051702600400	FGC BIRIN YAURI	0	45,098,696.94	45,098,696.94
051702600500	FGC DAURA	0	45,000,000.00	45,000,000.00
051702600600	FGC GANYE	0	45,000,000.00	45,000,000.00
051702600700	FGC GARKI	0	95,082,199.99	95,082,199.99
051702600800	FGC IJANIKIN	0	70,537,313.00	70,537,313.00
051702600900	FGC IKET NISE	0	45,000,000.00	45,000,000.00
051702601000	FGC IKET VANDAKYA	0	70,537,313.00	70,537,313.00
051702601100	FGC IKOM	0	58,537,313.00	58,537,313.00
051702601200	FGC IKOT EKPENE	0	45,000,000.00	45,000,000.00
051702601300	FGC IKURIN	0	70,537,313.00	70,537,313.00
051702601400	FGC JOS	0	45,065,881.02	45,065,881.02
051702601500	FGC KADUNA	0	70,699,697.43	70,699,697.43
051702601600	FGC KANO	0	45,136,058.84	45,136,058.84
051702601700	FGC KEFFI	0	95,367,647.00	95,367,647.00
051702601800	FGC KIYAWA	0	45,165,491.01	45,165,491.01
051702601900	FGC KWALI	0	70,929,692.41	70,929,692.41
051702602000	FGC MAIDUGURI	0	71,250,866.67	71,250,866.67
051702602100	FGC MINJIBIR	0	70,720,394.88	70,720,394.88
051702602200	FGC MINNA	0	100,537,313.00	100,537,313.00
051702602300	FGC ODIKOLOGUNA	0	60,000,000.00	60,000,000.00
051702602400	FGC ODGOBOLU	0	45,000,000.00	45,000,000.00
051702602500	FGC OGBOMOSHMO	0	87,500,000.00	87,500,000.00
051702602600	FGC OGOJA	0	45,154,149.44	45,154,149.44
051702602700	FGC OHAFIA	0	70,935,415.59	70,935,415.59
051702602800	FGC OKIGWE	0	95,000,000.00	95,000,000.00
051702602900	FGC OKPOSI	0	70,769,157.71	70,769,157.71
051702603000	FGC ONITSHA	0	77,537,313.00	77,537,313.00
051702603100	FGC PORT HARCOURT	0	95,334,582.83	95,334,582.83
051702603200	FGC POTISKUM	0	71,370,592.34	71,370,592.34
051702603300	FGC RUBBOCHI	0	120,537,313.00	120,537,313.00
051702603400	FGC SOKOTO	0	95,299,721.04	95,299,721.04
051702603500	FGC UGWOLAWO	0	70,537,313.00	70,537,313.00
051702603600	FGC WARRI	0	42,537,313.00	42,537,313.00
051702603700	FGC ZARIA	0	120,735,368.49	120,735,368.49
051702603800	FGC, BILLIRI	0	120,585,415.89	120,585,415.89
051702603900	FGC, IDO-ANI	0	45,262,863.57	45,262,863.57
051702604000	FGC, IKOLE	0	120,537,313.00	120,537,313.00
051702604100	FGGC ABAJI	0	45,000,000.00	45,000,000.00
051702604200	FGGC ABULOMA	0	45,000,000.00	45,000,000.00
051702604300	FGGC AKURE	0	95,000,000.00	95,000,000.00
051702604400	FGGC ANKA	0	45,078,349.83	45,078,349.83
051702604500	FGGC BAJOGA	0	130,603,053.15	130,603,053.15
051702604600	FGGC BAKORI	0	53,919,225.00	53,919,225.00
051702604700	FGGC BAUCHI	0	95,177,691.23	95,177,691.23
051702604800	FGGC BENIN	0	45,000,000.00	45,000,000.00
051702604900	FGGC BIDA	0	70,677,342.29	70,677,342.29
051702605000	FGGC BWARI	0	45,000,000.00	45,000,000.00
051702605100	FGGC CALABAR	0	70,721,604.66	70,721,604.66
051702605200	FGGC EFON ALAYE	0	70,537,313.00	70,537,313.00
051702605300	FGGC EFON IMNRINGI	0	95,000,000.00	95,000,000.00
051702605400	FGGC ENUGU	0	95,000,000.00	95,000,000.00
051702605500	FGGC EZZAMGBO ABAKALIKI	0	120,537,313.00	120,537,313.00
051702605600	FGGC GBOKO	0	140,000,000.00	140,000,000.00
051702605700	FGGC GUSAU	0	120,697,531.20	120,697,531.20
051702605800	FGGC GWANDU	0	70,724,323.08	70,724,323.08
051702605900	FGGC IBILLO	0	120,658,276.66	120,658,276.66
051702606000	FGGC IBUSA	0	45,000,000.00	45,000,000.00
051702606100	FGGC IKOT-OBIO-ITONG	0	120,537,313.00	120,537,313.00
051702606200	FGGC ILORIN	0	70,647,045.64	70,647,045.64
051702606300	FGGC IPETUMODU	0	128,133,704.04	128,133,704.04
051702606400	FGGC JALINGO	0	120,537,313.00	120,537,313.00
051702606500	FGGC KABBA	0	170,640,486.03	170,640,486.03
051702606600	FGGC KAZAURE	0	120,702,925.30	120,702,925.30
051702606700	FGGC KEANA	0	70,675,365.70	70,675,365.70
051702606800	FGGC LANGTANG	0	70,537,313.00	70,537,313.00
051702606900	FGGC LEJJA	0	45,000,000.00	45,000,000.00
051702607000	FGGC MONGUNO	0	70,702,042.10	70,702,042.10
051702607100	FGGC NEW BUSA	0	70,668,826.65	70,668,826.65
051702607200	FGGC OMU-ARAN	0	70,537,313.00	70,537,313.00

051702607300	FGGC OWERRI	0	45,230,582.05	45,230,582.05
051702607400	FGGC OYO	0	70,537,313.00	70,537,313.00
051702607500	FGGC SHAGAMU	0	45,186,534.28	45,186,534.28
051702607600	FGGC GUMI TAMBAWAL	0	450,000,000.00	450,000,000.00
051702607700	FGGC UMUAHIA	0	193,000,000.00	193,000,000.00
051702607800	FGGC WUKARI	0	70,537,313.00	70,537,313.00
051702607900	FGGC, YOLA	0	75,151,649.00	75,151,649.00
051702608000	FSTC AHOADA	0	77,537,313.00	77,537,313.00
051702608100	FSTC AWKA	0	127,701,509.00	127,701,509.00
051702608200	FSTC JUBU-IMUSHIN	0	70,603,002.12	70,603,002.12
051702608300	FSTC MICHIKA	0	127,537,313.00	127,537,313.00
051702608400	FSTC TUNGBO - YENAGOA	0	77,537,313.00	77,537,313.00
051702608500	FSTC USI-EKITI	0	137,000,000.00	137,000,000.00
051702608600	FTC IKARE	0	66,537,313.00	66,537,313.00
051702608700	FTC ILESA	0	77,687,121.56	77,687,121.56
051702608800	FTC JALINGO	0	70,537,313.00	70,537,313.00
051702608900	FTC KAFANCHAN	0	70,995,004.00	70,995,004.00
051702609000	FTC LASSA	0	45,138,502.89	45,138,502.89
051702609100	FTC OHANSO	0	78,537,313.00	78,537,313.00
051702609200	FTC OROZO	0	70,570,128.82	70,570,128.82
051702609300	FTC OTOBI	0	41,066,250.00	41,066,250.00
051702609400	FTC OTUPKO	0	70,718,810.82	70,718,810.82
051702609500	FTC SHIRORO	0	70,537,313.00	70,537,313.00
051702609600	FTC UROMI	0	77,570,216.77	77,570,216.77
051702609700	FTC UYO	0	83,037,313.00	83,037,313.00
051702609800	FTC YABA	0	70,701,710.78	70,701,710.78
051702609900	FTC ZURU	0	70,679,654.76	70,679,654.76
051702610000	KING'S COLLEGE	0	70,693,143.46	70,693,143.46
051702610100	QUEEN'S COLLEGE LAGOS	0	70,537,313.00	70,537,313.00
051702610200	SULEJA ACADEMY	0	45,000,000.00	45,000,000.00
051702610300	FSTC,DOMA	0	66,937,313.00	66,937,313.00
051702610400	FSTC DAYI	0	128,000,000.00	128,000,000.00
051702700100	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	19,191,355.99	50,724,006.56	31,532,650.57
051702800100	UNESCO PARIS	4,066,610.12	10,743,000.00	6,676,389.88
051702900100	NATIONAL BOARD FOR TECHNICAL EDUCATION	46,099,900.60	120,750,910.85	74,651,010.25
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	1,173,697,072.94	5,704,152,992.48	4,530,455,919.54
052100200100	NATIONAL HEALTH INSURANCE SCHEME	1,047,707,064.77	2,974,192,365.00	1,926,485,300.23
052100300100	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	6,108,032,243.61	17,505,262,623.47	11,397,230,379.86
052100500100	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	24,620,600.00	78,277,046.00	53,656,446.00
052100600100	RADIOGRAPHERS REGISTRATION BOARD	3,577,392.00	9,230,700.00	5,653,308.00
052100700100	DENTAL TECHNOLOGY REGISTRATION BOARD	4,399,573.58	11,360,323.00	6,960,749.42
052100800100	HEALTH RECORDS REGISTRATION BOARD	24,912,543.70	20,507,433.00	-4,405,110.70
052100900100	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	20,271,000.00	46,218,112.00	25,947,112.00
052101000100	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	5,910,000.00	15,250,000.00	9,340,000.00
052101100100	NURSING AND MIDWIFERY COUNCIL	0	73,978,039.00	73,978,039.00
052101200100	PHARMACIST COUNCIL OF NIGERIA COUNCIL	30,597,661.53	79,107,573.19	48,509,911.66
052101300100	MEDICAL AND DENTAL COUNCIL OF NIGERIA	14,406,486.00	37,172,871.00	22,766,385.00
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,912,104,656.00	58,206,901.00	-1,853,897,755.00
052101500100	MEDICAL REHABILITATION THERAPY BOARD	6,935,607.00	78,220,183.00	71,284,576.00
052101600100	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	40,999,589.00	72,278,554.00	31,278,965.00
052101700100	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	4,538,625.00	21,904,909.00	17,366,284.00
052101800100	NURSE TUTOR TRAINING - ENUGU	11,707,096.00	30,481,180.00	18,774,084.00
052101900100	NURSE TUTOR PROGRAMME AKOKA LAGOS	0	11,164,854.00	11,164,854.00
052102000100	NURSE TUTOR TRAINING KADUNA	14,822,140.00	38,384,859.00	23,562,719.00
052102100100	NURSE TUTOR TRAINING IBADAN	12,123,300.00	49,692,080.00	37,568,780.00
052102200100	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	52,929,415.00	148,710,755.00	95,781,340.00
052102400100	PHC TUTORS PROGRAMME, UCH-IBADAN	14,000,000.00	27,782,792.00	13,782,792.00
052102500100	COMMUNITY HEALTH TUTOR PROGRAMME UCH	5,611,955.00	22,442,167.00	16,830,212.00
052102600100	UNIVERSITY COLLEGE HOSPITAL IBADAN	115,487,363.00	324,530,315.00	209,042,952.00
052102600200	LAGOS UNIVERSITY TEACHING HOSPITAL	115,963,963.00	374,436,216.00	258,472,253.00
052102600300	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	161,860,489.00	426,306,930.00	264,446,441.00
052102600400	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	353,900,327.00	1,294,064,945.64	940,164,618.64
052102600500	UNIVERSITY OF BENIN TEACHING HOSPITAL	146,196,526.00	351,923,902.00	205,727,376.00
052102600600	OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL	109,070,501.00	328,443,145.00	219,372,644.00
052102600700	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	101,861,973.00	310,836,517.00	208,974,544.00
052102600800	JOS UNIVERSITY TEACHING HOSPITAL	151,116,544.00	437,073,832.00	285,957,288.00
052102600900	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	117,026,463.00	419,204,329.00	302,177,866.00
052102601000	UNIVERSITY OF CALABAR TEACHING HOSPITAL	119,758,565.00	521,412,037.25	401,653,472.25
052102601100	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	107,725,876.00	348,478,591.00	240,752,715.00
052102601200	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	161,053,450.00	556,593,943.00	395,540,493.00
052102601300	AMINU KANO UNIVERSITY TEACHING HOSPITAL	104,904,484.00	364,703,555.20	259,799,071.20
052102601400	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	104,904,484.00	726,917,475.00	622,012,991.00
052102601500	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	136,568,181.87	540,424,861.00	403,856,679.13
052102601600	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	109,090,588.84	375,837,566.00	266,746,977.16
052102700100	FEDERAL SPECIALIST HOSPITAL, IRRUA	84,633,618.21	338,534,473.00	253,900,854.79
052102700200	UNIVERSITY OF UYO TEACHING HOSPITAL	167,523,048.82	526,801,431.05	359,278,382.23
052102700300	FEDERAL STAFF HOSPITAL -ABUJA	279,864,896.76	695,532,798.00	415,667,901.24
052102700400	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	82,153,456.04	212,067,302.00	129,913,845.96
052102700500	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	65,336,515.53	204,689,904.00	139,353,388.47
052102700600	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	55,447,006.00	190,079,129.96	134,632,123.96
052102700700	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	70,002,258.00	182,853,160.00	112,850,902.00

052102700800	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	54,218,988.40	116,396,395.00	62,177,406.60
052102700900	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	197,598,550.67	274,970,089.00	77,371,538.33
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	50,454,396.37	189,681,007.00	139,226,610.63
052102701100	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	44,680,419.00	73,853,836.00	29,173,417.00
052102701200	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	23,434,478.25	93,737,913.00	70,303,434.75
052102701300	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	25,041,960.00	395,593,782.00	370,551,822.00
052102701400	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	145,165,842.06	468,857,468.00	323,691,625.94
052102701500	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	45,387,186.00	581,802,510.00	536,415,324.00
052102701600	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	65,300,000.00	134,341,287.00	69,041,287.00
052102701700	FEDERAL MEDICAL CENTRE, UMUAHIA	158,992,466.77	353,297,016.00	194,304,549.23
052102701800	FEDERAL MEDICAL CENTRE, OWO	95,880,077.52	209,652,624.00	113,772,546.48
052102701900	FEDERAL MEDICAL CENTRE ABEOKUTA	79,725,550.00	202,724,742.00	122,999,192.00
052102702000	FEDERAL MEDICAL CENTRE, OWERRI	324,058,575.98	515,588,348.00	191,529,772.02
052102702100	FEDERAL MEDICAL CENTRE, MAKURDI	182,265,921.51	449,556,203.81	267,290,282.30
052102702200	FEDERAL MEDICAL CENTRE, KATSINA	103,070,497.35	268,926,170.00	165,855,672.65
052102702300	FEDERAL MEDICAL CENTRE, GOMBE	114,995,185.98	297,568,413.00	182,568,227.02
052102702400	FEDERAL MEDICAL CENTRE, NGURU YOBE	147,163,788.22	334,476,787.00	187,312,998.78
052102702500	FEDERAL MEDICAL CENTRE, ASABA	212,734,253.20	574,412,162.00	361,677,908.80
052102702600	FEDERAL MEDICAL CENTRE, BIDA	170,800,207.44	408,415,000.00	237,614,792.56
052102702700	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	203,102,860.99	544,668,480.00	341,565,619.01
052102702800	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	75,355,741.00	328,484,952.00	253,129,211.00
052102702900	FEDERAL TEACHING HOSPITAL, ABAKALIKI	218,297,655.00	538,242,434.00	319,944,779.00
052102703000	FEDERAL MEDICAL CENTRE, IDO-EKITI	168,438,751.89	233,769,900.09	65,331,148.20
052102703100	FEDERAL MEDICAL CENTRE, KOGI	198,620,258.43	417,134,970.59	218,514,712.16
052102703200	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	75,426,670.11	191,641,533.00	116,214,862.89
052102703300	FEDERAL MEDICAL CENTRE, KEBBI STATE	69,759,089.00	177,653,489.00	107,894,400.00
052102703400	FEDERAL MEDICAL CENTRE, TARABA STATE	18,602,734.60	277,261,464.00	258,658,729.40
052102703500	FEDERAL MEDICAL CENTRE, JIGAWA STATE	24,122,865.00	86,031,298.00	61,908,433.00
052102703600	FEDERAL MEDICAL CENTRE, NASARAWA STATE	110,035,098.00	247,147,512.00	137,112,414.00
052102703700	FEDERAL MEDICAL CENTRE, BAYELSA STATE	82,650,497.17	319,564,231.00	236,913,733.83
052102703800	FEDERAL MEDICAL CENTRE, EBUTE METTA	79,129,156.25	153,566,266.00	74,437,109.75
052102703900	NATIONAL EYE CENTRE KADUNA	43,700,000.00	150,036,593.00	106,336,593.00
052102704000	NATIONAL EAR CARE CENTRE KADUNA	283,364,273.81	567,141,309.00	283,777,035.19
052102704100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	65,173,204.20	169,497,706.00	104,324,501.80
052102704200	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	63,462,986.00	159,238,335.00	95,775,349.00
052102704700	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	145,789,560.00	355,846,458.99	210,056,898.99
052103100100	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	151,886,131.09	394,459,294.00	242,573,162.91
052103200100	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	104,524,181.69	264,017,613.00	159,493,431.31
052103300100	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	40,592,824.00	104,741,142.00	64,148,318.00
052103400100	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	63,494,794.28	159,010,631.00	95,515,836.72
052103600100	NOMA CHILDREN HOSPITAL, SOKOTO	43,929,836.00	89,311,729.00	45,381,893.00
052103700100	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	14,853,097.00	38,325,255.36	23,472,158.36
052103800100	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	13,671,717.38	22,709,070.00	9,037,352.62
052103900100	DENTAL THERAPISTS REGISTRATION BOARD	25,954,916.50	81,699,900.00	55,744,983.50
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	97,254,357.86	255,409,568.00	158,155,210.14
052104900100	NATIONAL HOSPITAL	795,629,300.79	1,339,028,369.00	543,399,068.21
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,879,611,063.54	5,737,731,424.37	2,858,120,360.83
053500200100	NATIONAL PARK HEADQUARTERS	643,276,177.01	829,205,068.00	185,928,890.99
053500300100	KAINJI NATIONAL PARK	9,769,699.99	16,561,027.00	6,791,327.01
053500400100	OYO NATIONAL PARK	9,926,541.63	16,817,764.45	6,891,222.82
053500500100	CHAD BASIN NATIONAL PARK	7,857,000.00	9,008,263.00	1,151,263.00
053500600100	GASHAKA GUMTI NATIONAL PARK	28,679,749.75	44,775,223.75	16,095,474.00
053500700100	CROSS RIVER NATIONAL PARK	88,189,140.19	169,249,614.00	81,060,473.81
053500800100	KAMUKU NATIONAL PARK	8,797,619.04	13,355,303.00	4,557,683.96
053500900100	OKUMU NATIONAL PARK	11,835,000.00	21,219,855.00	9,384,855.00
053501000100	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	42,371,617.25	83,576,109.00	41,204,491.75
053501100100	FEDERAL COLLEGE OF FORESTRY IBADAN	17,966,022.24	38,274,990.00	20,308,967.76
053501200100	FEDERAL COLLEGE OF FORESTRY JOS	276,799,422.96	451,237,594.00	174,438,171.04
053501300100	FORESTRY RESEARCH INSTITUTE OF IBADAN	60,842,650.28	164,913,324.00	104,070,673.72
053501400100	FORESTRY MECHANISATION COLLEGE AFAKA	16,736,362.71	44,169,424.00	27,433,061.29
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	153,713,259.83	589,856,155.51	436,142,895.68
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	27,581,604.05	520,947,938.00	493,366,333.95
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	72,034,625.00	223,999,604.00	151,964,979.00
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	846,198,845.17	1,538,099,561.00	691,900,715.83
053900200100	NIGERIA FOOTBALL ASSOCIATION	0	43,102,885.00	43,102,885.00
053900300100	NIGERIA INSTITUTE FOR SPORTS (NIS)	81,779,950.00	182,825,996.00	101,046,046.00
054300100100	NATIONAL POPULATION COMMISSION	440,239,352.12	1,203,588,087.00	763,348,734.88
	SOCIAL SECTOR TOTAL	71,326,057,891.98	123,117,252,654.37	51,791,194,762.39
	TOTAL	71,326,057,891.98	123,117,252,654.37	51,791,194,762.39

Note 28

Schedule Of Capital Expenditure: Funded from Aid and Grants For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	9,413,975.00	0	-9,413,975.00

012300300100	NIGERIAN TELEVISION AUTHORITY	6,996,946.67	0	-6,996,946.67
	ADMINISTRATION TOTAL	16,410,921.67	0	-16,410,921.67
05	SOCIAL SECTOR			
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	1,558,138,627.86	0	-1,558,138,627.86
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	121,634,124.50	0	-121,634,124.50
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	110,550.00	0	-110,550.00
	SOCIAL SECTOR TOTAL	1,679,883,302.36	0	-1,679,883,302.36
	TOTAL	1,696,294,224.03	0	-1,696,294,224.03

Note 29

Schedule Of Capital Expenditure: External Loans For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	342,703,050,000.00	0	-342,703,050,000.00
	ECONOMIC TOTAL	342,703,050,000.00	0	-342,703,050,000.00
	TOTAL	342,703,050,000.00	0	-342,703,050,000.00

Note 30

Schedule Of Cash in Transit (PYA) For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	601,339,004,160.56	0	-601,339,004,160.56
	ECONOMIC TOTAL	601,339,004,160.56	0	-601,339,004,160.56
	TOTAL	601,339,004,160.56	0	-601,339,004,160.56
Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	601,339,004,160.56	0	-601,339,004,160.56
	Total	601,339,004,160.56	0	-601,339,004,160.56

Note 31

Schedule Of Proceeds from Aid and Grants For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
012300300100	NIGERIAN TELEVISION AUTHORITY	130,751,837.21	0	-130,751,837.21
	ADMINISTRATION TOTAL	130,751,837.21	0	-130,751,837.21
02	ECONOMIC			
023000600100	ACCIDENT INVESTIGATION BUREAU	766,919,504.49	0	-766,919,504.49
	ECONOMIC TOTAL	766,919,504.49	0	-766,919,504.49
05	SOCIAL SECTOR			
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	98,000,000.00	0	-98,000,000.00
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,010,000,000.00	0	-1,010,000,000.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	915,287.50	0	-915,287.50
	SOCIAL SECTOR TOTAL	1,108,915,287.50	0	-1,108,915,287.50
	TOTAL	2,006,586,629.20	0	-2,006,586,629.20

Note 32

Schedule Of Proceeds from External Loan For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	342,703,050,000.00	0	-342,703,050,000.00
	ECONOMIC TOTAL	342,703,050,000.00	0	-342,703,050,000.00
	TOTAL	342,703,050,000.00	0	-342,703,050,000.00

Note 33

Schedule Of Proceeds from Domestic Loans: FGN Bonds For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	570,243,511,000.00	0	-570,243,511,000.00
	ECONOMIC TOTAL	570,243,511,000.00	0	-570,243,511,000.00
	TOTAL	570,243,511,000.00	0	-570,243,511,000.00

Note 34

Schedule Of Proceeds from Domestic Loan: NTBs etc For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02	ECONOMIC			
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	602,519,135,060.46	0	-602,519,135,060.46
	ECONOMIC TOTAL	602,519,135,060.46	0	-602,519,135,060.46
	TOTAL	602,519,135,060.46	0	-602,519,135,060.46

Note 35

Schedule Of Other Capital Receipts For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	201,500.00	0	-201,500.00
	ADMINISTRATION TOTAL	201,500.00	0	-201,500.00
	TOTAL	201,500.00	0	-201,500.00

Note 36

Schedule Of Repayment of External Loans For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	82,347,837.17	0	-82,347,837.17
09101	AFRICAN DEVELOPMENT BANK	-116,730,000.00	0	116,730,000.00
09102	AFRICAN DEVELOPMENT FUND	188,440,000.00	0	-188,440,000.00
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	-142,050,000.00	0	142,050,000.00
09108	EUROPEAN INVESTMENT BANK	1,623,920,000.00	0	-1,623,920,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	107,340,240,000.00	0	-107,340,240,000.00
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	-129,100,000.00	0	129,100,000.00
09127	Islamic Development Bank(IDB)	-1,736,890,000.00	0	1,736,890,000.00
09227	Exim Bank of China (NIGCOMSAT)	-10,328,790,000.00	0	10,328,790,000.00
09228	French Development Agency (AFD)	3,221,700,000.00	0	-3,221,700,000.00
09229	ZTE	1,837,260,000.00	0	-1,837,260,000.00
09230	CMEC	1,432,440,000.00	0	-1,432,440,000.00
09231	EUROBOND	-18,450,000,000.00	0	18,450,000,000.00

Total	84,822,787,837.17	0	-84,822,787,837.17
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Note 37

Schedule Of Repayment of FGN Bonds For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
46108	UNFUNDED (8th FGN BONDS)	19,170,000,000.00	0	-19,170,000,000.00
	Total	19,170,000,000.00	0	-19,170,000,000.00

Note 38

Schedule Of Repayment of Internal Loan-NTBs For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
	Total	0	0	0

Note 39

Schedule Of CRF Bank Balance(CBN) For 2014

Code	Description	ACTUAL YEAR 2014	PREVIOUS YEAR 2013
02	ECONOMIC		
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-342,015,309,243.04	-130,581,380,682.54
	ECONOMIC TOTAL	-342,015,309,243.04	-130,581,380,682.54
	TOTAL	-342,015,309,243.04	-130,581,380,682.54

Note 40

Schedule Of Pension Account (CBN) For 2014

Code	Description	ACTUAL YEAR 2014	PREVIOUS YEAR 2013
02	ECONOMIC		
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	13,943,576,960.25	26,726,085,500.60
	ECONOMIC TOTAL	13,943,576,960.25	26,726,085,500.60
	TOTAL	13,943,576,960.25	26,726,085,500.60

Note 41

Schedule Of Cash Balances of Trust And Other Funds of the FGN For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
01	ADMINISTRATION				
016300100100	POLICE FORMATIONS AND COMMAND	55,752,940.56	0	0	55,752,940.56
	ADMINISTRATION TOTAL	55,752,940.56	0	0	55,752,940.56
02	ECONOMIC				
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	572,614,566,680.69	792,289,539,413.26	740,013,784,860.16	624,890,321,233.79
022202500100	NATIONAL SUGAR DEVELOPMENT COUNCIL	1,077,817,934.40	5,668,212,716.70	5,480,344,670.19	1,265,685,980.91
	ECONOMIC TOTAL	573,692,384,615.09	797,957,752,129.96	745,494,129,530.35	626,156,007,214.70
	TOTAL	573,748,137,555.65	797,957,752,129.96	745,494,129,530.35	626,211,760,155.26
Code	Description	Opening Balance	Additions	Deductions	Closing Balance
07103	POLICE REWARD FUND	55,752,940.56	0	0	55,752,940.56
07110	0.50% Stabilisation Fund	10,724,403,137.45	44,055,423,572.25	37,625,221,146.68	17,154,605,563.02
07111	Ecological Fund	34,308,422,155.62	67,318,845,536.61	91,625,436,803.44	10,001,830,888.79
07112	Dev. of Natural Resources	73,111,543,289.11	142,404,584,544.29	174,708,974,304.34	40,807,153,529.06

07113	10% Cocoa Levy	4,196,237.44	0	0	4,196,237.44
07114	5 % Sugar Development Levy	1,077,817,934.40	5,668,212,716.70	5,480,344,670.19	1,265,685,980.91
07115	10% Rice Levy	6,563,019,889.07	44,213,582,880.19	29,680,889,670.49	21,095,713,098.77
07116	7% Port Levy	9,328,076,376.94	36,287,956,590.18	34,081,712,443.55	11,534,320,523.57
07117	2% Nat. Automotive Council Levy	69,105,438.09	358,214,210.14	200,000.00	427,119,648.23
07119	CISS Levy	5,814,642,522.03	45,740,923,191.54	39,442,138,138.34	12,113,427,575.23
07120	0.5% NESS Levy	3,336,713,628.51	3,451,103,357.39	5,344,760,773.05	1,443,056,212.85
07121	2% Education Pool Account	5,241,906,915.12	198,551,629,886.57	177,992,536,496.79	25,801,000,304.90
07122	Service Charge Pool Account	145,742,631.36	0	0	145,742,631.36
07123	10% Steel Pool Levy Account	275,105,350.41	350,980,717.06	18,518,812.39	607,567,255.08
07124	100% Cigarette Levy	335,672,178.91	490,955,798.22	31,600,872.97	795,027,104.16
07125	Customs Textile Levy Pool	61,078,193.75	253,349,899.21	22,314,906.97	292,113,185.99
07126	IMPL Committee on FGN Landed Property	84,373,909.40	7,071,519,906.33	6,984,373,909.40	171,519,906.33
07127	Cement Levy (Nigeria Customs Service)	1,173,683,028.10	585,569,463.75	1,275,510,663.92	483,741,827.93
07128	25% Husk Brown Rice Levy Pool Account	2,260,125,535.81	737,874,246.71	550,118,811.12	2,447,880,971.40
07129	30% Levy on Sanitary Pool Account	2,283,620,595.74	127,795,596.79	279.86	2,411,415,912.67
07130	30% Levy on Wines Spirits	1,198,916,652.95	1,492,627.72	57,244.13	1,200,352,036.54
07131	Cheque Operational Account	988,750.00	0	0	988,750.00
07132	Pension Bond Redemption Fund***	393,647,794,870.27	28,033,907,772.00	0	421,681,702,642.27
07133	Consolidated Pool Account	11,890,610,883.88	47,802,839,382.30	55,777,605,937.49	3,915,844,328.69
07134	MOFI Optional Account	107,018,812.69	43,472,638,211.69	38,500,000,000.00	5,079,657,024.38
07135	Monitisation (Motor Vehicle)	4,327,297.08	0	0	4,327,297.08
07136	65% Wheat Flour Levy Pool Account	140,667,091.05	64,634,739.33	4,552,604.39	200,749,225.99
07137	15% Wheat Grain Levy Pool	10,502,811,309.91	42,544,444,805.95	36,155,913,248.06	16,891,342,867.80
07138	Solid Mineral Revenue Pool Account	0	9,923,015,028.08	0	9,923,015,028.08
07139	Privatisation Proceed Account	0	4,327,297.08	0	4,327,297.08
07140	NITDA Pool Account	0	10,927,994,875.00	10,191,347,792.78	736,647,082.22
07141	CBN/FGN INDEPENDENT REVENUE A/C US\$	0	349,562,945.76	0	349,562,945.76
07142	SOLID MINERALS REVENUE POOL A/C	0	9,923,015,028.08	0	9,923,015,028.08
07143	FGN SIGNATURE BONUSES ACCOUNT	0	7,241,357,303.04	0	7,241,357,303.04
	Total	573,748,137,555.65	797,957,752,129.96	745,494,129,530.35	626,211,760,155.26

Note 42

Schedule Of Cash Balances with Federal Pay Offices And Sub-Treasury For 2014

Code	Description	ACTUAL YEAR 2014	PREVIOUS YEAR 2013
02	ECONOMIC		
022000700200	FPO ABAKALIKI	0	2,703,730.85
022000700700	FPO AWKA	0	92,491.99
022000701100	FPO CALABAR	6,925.90	6,925.90
022000701400	FPO ENUGU	7,440,655.00	1,644,000.00
022000701700	FPO IBADAN	0	3,068,110.65
022000701800	FPO ILORIN	0	14,544,628.34
022000702100	FPO KADUNA	0	4,100,123.09
022000702700	FPO LOKOJA	0	60,560.13
022000702900	FPO MAKURDI	0	186,302.43
022000703100	FPO OSOGBO	0	1,839.00

022000703200	FPO OWERRI	0	27,196,999.97
022000703300	FPO PORT-HARCOURT	0	17,942,086.05
022000703500	FPO UMUAHIA	0	59,256,877.64
022000703700	FPO YENOGOA	0	11,284,999.04
022000703800	FPO YOLA	0	8,369,091.67
022000703900	SUB-TREASURER OF THE FEDERATION	0	125,547,027.60
	ECONOMIC TOTAL	7,447,580.90	276,005,794.35
	TOTAL	7,447,580.90	276,005,794.35

Note 43

Schedule Of Cash Held by Ministries, Department And Agencies For 2014

Code	Description	ACTUAL YEAR 2014	PREVIOUS YEAR 2013
01	ADMINISTRATION		
011100500100	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	5,244,110,771.68	0
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	43,936,443.60	0
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	0	294,437.74
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	27,144,024.56	27,144,024.56
011200100100	NASS MANAGEMENT	1,260,749,345.80	0
011200800100	GENERAL SERVICE OFFICE	85,834.00	0
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	70,414,977.33	0
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	22,931,115.00	14,337,755.82
011600400100	NIGERIAN NAVY	0	85,943.29
011600500100	NIGERIAN AIRFORCE	2,912.72	184,330.58
011601300100	PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION	6,168,918.88	656,173,083.59
011601501700	DEFENCE MISSIONS	118,082,147.16	117,343,750.44
011602100100	MILITARY PENSION BOARD	285,255,250.17	221,724,709.46
011900900100	FOREIGN MISSION: ABIDJAN	647,211,578.14	0
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	199,669.59
012300300100	NIGERIAN TELEVISION AUTHORITY	404,521,389.19	0
012300600100	VOICE OF NIGERIA	0	10,655,356.00
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	0	1,929,476.83
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	486,549,448.94	489,659,443.14
012400300100	NIGERIA IMMIGRATION SERVICE	465,378,113.87	305,798,900.39
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0	97,093.01
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	11,951,828,491.84	11,952,678,491.84
012400700100	FEDERAL FIRE SERVICE	0	70,031,860.17
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	12,638,549,401.86	12,638,549,401.86
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	11,353,212.25	20,919,747.45
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	13,100,134,441.96	0
014000100100	AUDITOR GENERAL FOR THE FEDERATION	0	100,119,196.28
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,268,046,927.56	350,281,799.18
015500300100	POLICE PENSION BOARD	1,120,408,688.87	0
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	17,982,715.48	17,982,715.48
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	29,301,615,077.18	87,595,380.60
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0	126,571,118.70
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	29,752,785.51	349,379,369.25
016102200100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0	506,568.15
	ADMINISTRATION TOTAL	78,522,214,013.55	27,560,243,623.40
02	ECONOMIC		
021501900100	VETERINARY COUNCIL OF NIGERIA	86,548.74	0
021505300100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0	54,534,388.83
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	370,051,213.80	472,140,101.71
022000800100	FEDERAL INLAND REVENUE SERVICES	14,661,785,240.01	14,661,785,240.01
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	777,026,697.22	0
022202700100	SMEDAN - H/QTRS	0	13,330,988.48
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0	55,970.37
022700400100	NATIONAL PRODUCTIVITY CENTRE	3,356,054.87	0
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	87,073,248.58	0
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0	161,383,147.21
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0	24,215,391.98
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0	26,590.84
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	47,242,697.19	47,242,697.19
022807300100	ENERGY COMMISSION OF NIGERIA	13,383,177.05	0
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	675,376,922.52	10,739,264,543.67
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	0	132,614,230.39
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0	360,342,244.38
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	1,635,699.57	1,559,463.57
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	872,946.75	952,247.75
023400200100	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	110,779.50	0
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	225,166,116.82	0
023600800100	NATIONAL GALLERY OF ART	35,267,074.88	35,267,074.88
023800400100	NATIONAL BUREAU OF STATISTICS	121,378,810.79	0

024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	29,548,081.29	0
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	88,698.61	0
025205100100	GURARA WATER MANAGEMENT AUTHORITY	0	301,991.41
	ECONOMIC TOTAL	17,049,450,008.19	26,705,016,312.67
03	LAW & JUSTICE		
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	1,572,781,130.86	47,070,278.20
031800200100	SUPREME COURT OF NIGERIA	795,411.84	0
031800400100	FEDERAL HIGH COURT ? LAGOS	0	1,000.00
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	146,604,598.45	0
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	146,604,598.45	0
032600500100	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0	10,279,698.36
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	0	150,345,599.05
034100100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0	317,839,474.33
	LAW & JUSTICE TOTAL	1,866,785,739.60	525,536,049.94
04	REGIONAL		
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	64,840,577.22	0
	REGIONAL TOTAL	64,840,577.22	0
05	SOCIAL SECTOR		
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	119,291.00	0
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0	381,859.35
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	82,672,342,633.61	0
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	3,356,443.98	0
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	4,535,496.00	0
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	312,528,811.88	0
052101400100	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	890,456,122.50	1,213,035.11
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	87,352,324.98	0
052102802800	FEDERAL STAFF EYE CLINICS, ABUJA	1,400.00	0
052104900100	NATIONAL HOSPITAL	546,107,001.70	546,107,001.70
053500200100	NATIONAL PARK HEADQUARTERS	2,327,339.63	0
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0	5,826,415.28
053501600100	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	22,425,994.64	0
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0	57,693,666.71
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	32,369,803.46	0
	SOCIAL SECTOR TOTAL	84,573,922,663.38	611,221,978.15
	TOTAL	182,077,213,001.94	55,402,017,964.16

Note 44

Schedule Of Cash Held from Aid And Grants by Ministries, Departments and Agencies For 2014

Code	Description	ACTUAL YEAR 2014	PREVIOUS YEAR 2013
01	ADMINISTRATION		
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	28,434,667.10	0
016100700100	FEDERAL ROAD SAFETY COMMISSION	34,000.00	0
	ADMINISTRATION TOTAL	28,468,667.10	0
02	ECONOMIC		
023000600100	ACCIDENT INVESTIGATION BUREAU	213,143,203.82	0
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	140,050.00	140,050.00
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	183,443,295.88	183,443,295.88
	ECONOMIC TOTAL	396,726,549.70	183,583,345.88
05	SOCIAL SECTOR		
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	2,214.78	0
	SOCIAL SECTOR TOTAL	2,214.78	0
	TOTAL	425,197,431.58	183,583,345.88

Note 45

Schedule Of Federal Government Investments For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
11	Investments in Manufacturing Industries				
11101	AJAOKUTA STEEL	1,049,407,512.00	0	0	1,049,407,512.00
11102	ANAMMCO	14,277,083.00	0	0	14,277,083.00
11103	NATIONAL IRON MINING CO.	500,000.00	0	0	500,000.00
11104	DUNLOP INDUSTRY	9,799,978.00	0	0	9,799,978.00
11105	OFADA VEETEE	67,043,800.00	0	0	67,043,800.00
11106	NIGERIA ROMANIAN	3,000,000.00	0	0	3,000,000.00
11107	SERONWOOD INDUSTRY. LTD	2,440,000.00	0	0	2,440,000.00
11108	PACE SETTER FARMS	63,450,000.00	0	0	63,450,000.00
11109	PEUGEOT AUTOMOBILE.NIG.LTD	7,350,000.00	0	0	7,350,000.00
11110	N.N.P.C	6,997,971,000.00	0	0	6,997,971,000.00

11111	NIGERIAN URANIUM CO.	9,000,000.00	0	0	9,000,000.00
	Investments in Manufacturing Industries				
	TOTAL	8,224,239,373.00	0	0	8,224,239,373.00
	Investments in Service				
12	Companies/Agencies				
12101	NITEL	26,199,185,639.00	0	0	26,199,185,639.00
12102	M-TEL	12,250,000,000.00	0	0	12,250,000,000.00
12103	NIGERIA SECURITY PRINTING&MINTS	412,500,000.00	0	0	412,500,000.00
12104	NIG. RAILWAY CORP.	283,625,000.00	0	0	283,625,000.00
12105	NEPA (PHCN)	3,858,404,000.00	0	0	3,858,404,000.00
12106	NIG. TELEVISION AUTHORITY	31,538,400.00	0	0	31,538,400.00
12107	NIGERIAN AIRPORT AUTHORITY	1,505,594,684.00	0	0	1,505,594,684.00
12108	ARABLE CROPS DEV. & MARKETING	200,000,000.00	0	0	200,000,000.00
12109	NIGERIAN POSTAL SERVICE	2,800,000,000.00	0	0	2,800,000,000.00
12110	CAPITAL HOTELS PLC (ABUJA SHERATON)	274,444,170.00	0	0	274,444,170.00
12111	NIPOST	3,100,895,307.00	0	0	3,100,895,307.00
12112	TRANSCORP HILTON HOTEL	677,388,740.00	0	0	677,388,740.00
	Investments in Service				
	Companies/Agencies TOTAL	51,593,575,940.00	0	0	51,593,575,940.00
13	Investments in Financial Institutions				
13102	CENTRAL BANK OF NIG	300,000,000.00	0	0	300,000,000.00
13103	FED.MORTGAGE BANK	12,393,099,998.00	0	0	12,393,099,998.00
13104	BANK OF AGRICULTURE	17,388,911,627.00	5,309,213,207.00	0	22,698,124,834.00
13109	INFRASTRUCTURE BANK	160,000,000.00	0	0	160,000,000.00
13110	NIG.EXPORT-IMPORT BANK	22,278,212,986.53	0	0	22,278,212,986.53
13112	BANK OF INDUSTRY	134,213,398,364.00	105,518,813,810.00	0	239,732,212,174.00
13113	NERFUND	223,000,000.00	0	0	223,000,000.00
13115	AMCON	5,000,000,000.00	0	0	5,000,000,000.00
13116	NIGERIA MORTGAGE REFINANCE COMPANY	1,200,000,000.00	0	0	1,200,000,000.00
13117	NIGERIAN SOVEREIGN INVEST. AUTHORITY	76,767,930,000.00	0	0	76,767,930,000.00
13118	FUND FOR AGRIC FIN. IN NIG.(FAFIN)	0	2,354,241,750.00	0	2,354,241,750.00
	Investments in Financial Institutions				
	TOTAL	269,924,552,975.53	113,182,268,767.00	0	383,106,821,742.53
14	Investments in Insurance Coys				
14101	NATIONAL INSURANCE COMPANY	300,000,000.00	0	0	300,000,000.00
14102	NIG.DEPOSIT INSURANCE CORP.	187,500,000.00	0	0	187,500,000.00
14103	NIG. REINSURANCE CO.	396,666,666.00	0	0	396,666,666.00
14104	NIG. AGRIC INSURANCE CORP.	5,000,000.00	0	0	5,000,000.00
	Investments in Insurance Coys TOTAL	889,166,666.00	0	0	889,166,666.00
15	Investments: External Investments				
15101	AFRICAN RE-INSUR.CO	1,375,433,804.00	0	0	1,375,433,804.00
15102	AFRICAN DEV.BANK	100,000,000.00	0	0	100,000,000.00
15103	SHELTER AFRIQUE,KENYA	786,753,090.00	0	0	786,753,090.00
15105	IND. CHEQUES DU SEN	7,872,608.00	0	0	7,872,608.00
15106	INTER. FINANCE CORP	4,173,217.00	0	0	4,173,217.00
15107	MIFERUGU-NUMBA CO	7,772,200.00	0	0	7,772,200.00
15108	GUINEA URANIUM PROJ.	1,620,956.00	0	0	1,620,956.00
15109	NIG.NIGER URANIUM PROJ.	1,897,660.00	0	0	1,897,660.00
15110	ROYAL SIMUNYE SUGAR CO.	2,794,860,000.00	0	0	2,794,860,000.00
15111	SAVE SUGAR CO. LTD	16,670,000.00	0	0	16,670,000.00
15112	NIGERIA TRUST FUND	100,000,000.00	0	0	100,000,000.00
15113	AFRICAN EXP/IMP. BANK	219,960,000.00	0	0	219,960,000.00
15114	ECO.COM.W.A (ECOWAS)	471,441,367.00	0	0	471,441,367.00
15115	INTERNATIONAL ISLAMIC TRADE FINANCE	393,926,176.00	0	0	393,926,176.00
15116	ISLAMIC CORP. FOR DEVELOPMENT OF PRIVATE	458,890,000.00	0	0	458,890,000.00
15117	ISLAMIC DEVELOPMENT BANK	8,498,472,999.00	0	0	8,498,472,999.00
	Investments: External Investments TOTAL	15,239,744,077.00	0	0	15,239,744,077.00
	Investments: Forfieted to Federal Govt. of Nigeria				
16					
16101	BERGER PAINTS NIG LTD	24,186.00	0	0	24,186.00
16102	FAR EAST MER.CO.LTD	9,000.00	0	0	9,000.00
16103	G.CAPPA LIMITED	200,000.00	0	0	200,000.00
16104	GLOBE FISHING IND. LTD	29,532.00	0	0	29,532.00
16105	GUINNESS NIG LTD	570	0	0	570
16106	CHEMICAL & ALLIED PRO.	11,996.00	0	0	11,996.00
16107	JOHN HOLT NIG LTD	2,160.00	0	0	2,160.00
16108	NEZAM KABEL (Acatel Kabel)	400,000.00	0	0	400,000.00
16109	LEVENTIS TECH. LTD	80,000.00	0	0	80,000.00
16110	LEVENTIS STORES NIG.LTD	15,000.00	0	0	15,000.00
16111	MONIER CONST. COMP.	22,232.00	0	0	22,232.00
16112	MOTOR ENG. SERVICES	147,000.00	0	0	147,000.00
16113	NIG.BOTTLING CO.LTD	511	0	0	511
16114	NIG BREWRIES	25,320.00	0	0	25,320.00
16115	PILKINGTON GLASS NIG.LTD	22,222.00	0	0	22,222.00
16116	R.T.BRISCOE GLASS NIG LTD	169	0	0	169
16117	TECHNICAL CONST.CO	30,000.00	0	0	30,000.00
16118	SMEATON NIG.LTD	140,000.00	0	0	140,000.00
16119	TCN PROPERTIES LTD	7,424.00	0	0	7,424.00
16120	THE BOTS CO. LTD	50	0	0	50

16121	THE DAILY TIMES NIG LTD	75	0	0	75
16122	UNIVERSAL FISHING CO. LTD	2,000.00	0	0	2,000.00
16123	UNITED NIG. TEXTILE LTD	540	0	0	540
16124	WATA TIMBER COMPANY	60,000.00	0	0	60,000.00
16125	WIGGIN TEAPS CO. LTD	300	0	0	300
	Investments: Forfieted to Federal Govt. of Nigeria TOTAL	1,230,287.00	0	0	1,230,287.00
	Capital Investment in Islamic Develepment Bank				
17	Capital Investment in Islamic Develepment Bank				
17101	Capital Investment in Islamic Develepment Bank	11,577,468,073.20	0	0	11,577,468,073.20
	Capital Investment in Islamic Develepment Bank TOTAL	11,577,468,073.20	0	0	11,577,468,073.20
18	African Development Bank Subscription				
18101	African Development Bank Subscription	88,765,344.86	0	0	88,765,344.86
	African Development Bank Subscription TOTAL	88,765,344.86	0	0	88,765,344.86
	Bank of Industry - MOFI share of bank Recapitalisation for 2009 & 2010				
19	Bank of Industry - MOFI share of bank Recapitalisation for 2009 & 2010				
19101	Bank of Industry - MOFI share of bank Recapitalisation for 2009 & 2010	3,227,049,679.00	0	0	3,227,049,679.00
	Bank of Industry - MOFI share of bank Recapitalisation for 2009 & 2010 TOTAL	3,227,049,679.00	0	0	3,227,049,679.00
	Nigerian Export - Import Bank - Share of equity				
20	Nigerian Export - Import Bank - Share of equity				
20101	Nigerian Export - Import Bank - Share of equity	3,227,049,676.00	0	0	3,227,049,676.00
	Nigerian Export - Import Bank - Share of equity TOTAL	3,227,049,676.00	0	0	3,227,049,676.00
21	Asset Management Corporation of Nigeria				
21101	Asset Management Corporation of Nigeria	5,000,000,000.00	0	0	5,000,000,000.00
	Asset Management Corporation of Nigeria TOTAL	5,000,000,000.00	0	0	5,000,000,000.00
22	National economic Recovery Fund				
22101	National economic Recovery Fund	1,290,819,870.00	0	0	1,290,819,870.00
	National economic Recovery Fund TOTAL	1,290,819,870.00	0	0	1,290,819,870.00
23	Nigerian Agricultural Co-operative & Rural development Bank (NACRDB)				
23101	Nigerian Agricultural Co-operative & Rural development Bank (NACRDB)	3,227,049,676.00	0	0	3,227,049,676.00
	Nigerian Agricultural Co-operative & Rural development Bank (NACRDB) TOTAL	3,227,049,676.00	0	0	3,227,049,676.00
24	International Islamic Trade Finance Corporation				
24101	International Islamic Trade Finance Corporation	397,865,438.25	0	0	397,865,438.25
	International Islamic Trade Finance Corporation TOTAL	397,865,438.25	0	0	397,865,438.25
	Islamic Corporation for Development of the Private Sector				
25	Islamic Corporation for Development of the Private Sector				
25101	Islamic Corporation for Development of the Private Sector	308,332,800.00	0	0	308,332,800.00
	Islamic Corporation for Development of the Private Sector TOTAL	308,332,800.00	0	0	308,332,800.00
26	Cash				
26101	Crown Agents Bank	133,651.37	0	0	133,651.37
26102	Royal Bank of Scotland GBP	865,651,630.78	0	0	865,651,630.78
	Cash TOTAL	865,785,282.15	0	0	865,785,282.15
28	FGN Investments with Crown Agents				
28101	EIB FLOATING RARE NOTE 19/02/2015	623,793,907.21	0	0	623,793,907.21
28102	EUROPEAN INVESTMENT BANK 25% TO 31/10/22	25,228,113.90	0	0	25,228,113.90
28103	University Cambridge 3.75% 17/10/52	12,458,898.91	0	0	12,458,898.91
28104	UK GOVT 1% 07/09/17	453,360,268.62	0	0	453,360,268.62
28105	UK GOVT 1.75% 07/09/22	236,531,498.48	0	0	236,531,498.48
28106	UK GOVT Treasury Notes 3.25% 22/01/44	12,689,340.90	0	0	12,689,340.90
28107	UK GOVT 3.75% 22/07/52	233,572,648.19	0	0	233,572,648.19
28108	UK GOVT Treasury 4.25%07/12/55	96,309,184.70	0	0	96,309,184.70
28109	UK GOVT Treasury Index Linked 0.5% 22/03/15	436,158,015.50	0	0	436,158,015.50
28110	UK GOVT 1.25% indexed 22/11/55	88,235,699.88	0	0	88,235,699.88
	FGN Investments with Crown Agents TOTAL	2,218,337,576.29	0	0	2,218,337,576.29
33	Loans to Companies -under Power & Steel				
33101	AJAOKUTA STEEL COMP.	72,756,239,000.00	0	0	72,756,239,000.00
33102	NATIONAL IRON ORE CO.	1,529,720,542.00	0	0	1,529,720,542.00
33103	POWER HOLDING COMPANY (FORMER NEPA)	7,326,398,094.00	0	0	7,326,398,094.00
	Loans to Companies -under Power & Steel TOTAL	81,612,357,636.00	0	0	81,612,357,636.00
34	Loans to Companies -under Finance				
34101	NSPMC	1,511,665,373.00	0	0	1,511,665,373.00
34102	NERFUND	6,200,000,000.00	0	0	6,200,000,000.00
34104	BANK OF INDUSTRY (BOI)	1,250,000,000.00	0	0	1,250,000,000.00

	Loans to Companies -under Finance TOTAL	8,961,665,373.00	0	0	8,961,665,373.00
35	Loans to Companies -under Works				
35101	INFRASTRUCTURE BANK	10,751,500,000.00	0	0	10,751,500,000.00
35102	FED. HOUSING AUTHORITY	7,291,336,930.09	0	0	7,291,336,930.09
35103	FED. MORTGAGE BANK	1,220,806,640.00	0	0	1,220,806,640.00
	Loans to Companies -under Works TOTAL	19,263,643,570.09	0	0	19,263,643,570.09
37	Loans to Companies -under Transport				
37101	NIGERIA RAILWAY CORPORATION	2,593,301,985.00	0	0	2,593,301,985.00
37103	FED. AIRPORT AUTH. OF NIG.	2,017,121,725.00	0	0	2,017,121,725.00
	Loans to Companies -under Transport TOTAL	4,610,423,710.00	0	0	4,610,423,710.00
38	Loans to Companies -under Communication				
38101	NITEL PLC	42,395,300,872.00	0	0	42,395,300,872.00
	Loans to Companies -under Communication TOTAL	42,395,300,872.00	0	0	42,395,300,872.00
39	Loans to Companies -under Sciece & Tech.				
39101	NIG. BUILDING & ROAD RES.INST.	42,933,333.00	0	0	42,933,333.00
	Loans to Companies -under Sciece & Tech. TOTAL	42,933,333.00	0	0	42,933,333.00
41	Loans to Companies -under Agriculture				
41101	NACRDB	3,465,055,515.00	0	0	3,465,055,515.00
	Loans to Companies -under Agriculture TOTAL	3,465,055,515.00	0	0	3,465,055,515.00
42	Loans to Companies -under Industry				
42103	PEUGEOT AUTOMOBILE LTD *	850,000,000.00	0	0	850,000,000.00
	Loans to Companies -under Industry TOTAL	850,000,000.00	0	0	850,000,000.00
43	Democratic Republic of Sao-Tome & Principe				
43101	Democratic Republic of Sao-Tome & Principe	5,233,086,000.00	0	0	5,233,086,000.00
	Democratic Republic of Sao-Tome & Principe TOTAL	5,233,086,000.00	0	0	5,233,086,000.00
44	Sao-Tome & Principe Joint Dev. Authority				
44101	Sao-Tome & Principe Joint Dev. Authority	1,649,581,000.00	0	0	1,649,581,000.00
	Sao-Tome & Principe Joint Dev. Authority TOTAL	1,649,581,000.00	0	0	1,649,581,000.00
	FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (CASH A)				
47	COCOA RESEARCH INSTITUTE FUND (CROWN AGENTS -CASH A)				
47101	HEAD OF SERVICE PENSION FUND (CROWN AGENTS -CASH A)	0	2,397,987.49	0	2,397,987.49
47102	HEAD OF SERVICE PENSION FUND (CROWN AGENTS -CASH A)	0	241,308,861.40	0	241,308,861.40
	FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (CASH A) TOTAL	0	243,706,848.89	0	243,706,848.89
	FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (BOND & EQUITY B)				
48	COCOA RESEARCH INSTITUTE FUND (CROWN AGENTS - BOND & EQUITY B)				
48101	HEAD OF SERVICE PENSION FUND (CROWN AGENTS - BOND & EQUITY B)	0	3,285,997,519.45	0	3,285,997,519.45
48102	HEAD OF SERVICE PENSION FUND (CROWN AGENTS - BOND & EQUITY B)	0	1,849,302,650.26	0	1,849,302,650.26
	FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (BOND & EQUITY B) TOTAL	0	5,135,300,169.71	0	5,135,300,169.71
49	INVESTMENT IN POWER				
49101	NATIONAL INTEGRATED POWER PROJECT (NIPP)	0	547,837,439,240.00	0	547,837,439,240.00
	INVESTMENT IN POWER TOTAL	0	547,837,439,240.00	0	547,837,439,240.00
	TOTAL	545,385,079,743.37	666,398,715,025.60	0	1,211,783,794,768.97

Note 46

Schedule Of Imprests For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
01	ADMINISTRATION				
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,231,370.00	6,528,140.00	7,759,510.00	0
011200400100	NATIONAL ASSEMBLY COMMISSION	0	2,760,000.00	2,760,000.00	0
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	0	57,422,653.00	57,422,653.00	0
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	18,316,617.50	500,000.00	19,316,617.50	-500,000.00
011900900100	FOREIGN MISSION: ABIDJAN	-17,339,970.86	17,339,970.86	0	0
012300600100	VOICE OF NIGERIA	0	460,000.00	460,000.00	0
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	3,851,160.66	0	3,851,160.66	0
012400700100	FEDERAL FIRE SERVICE	910,000.00	0	910,000.00	0
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0	600,000.00	600,000.00	0
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	3,000,000.00	3,000,000.00	0
014700100100	FEDERAL CIVIL SERVICE COMMISSION	17,697,200.00	17,000,000.00	104,795,963.60	-70,098,763.60
014900100100	FEDERAL CHARACTER COMMISSION	0	2,860,000.00	2,860,000.00	0

016000100100	POLICE SERVICE COMMISSION HQTRS	-620,000.00	1,880,000.00	1,260,000.00	0
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0	3,880,000.00	3,880,000.00	0
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	60,000.00	0	60,000.00	0
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	600,000.00	2,620,000.00	1,700,000.00	1,520,000.00
	ADMINISTRATION TOTAL	24,706,377.30	116,850,763.86	210,635,904.76	-69,078,763.60
02	ECONOMIC				
021500100100	FEDERAL MINISTRY OF AGRICULTURE	0	600,000.00	600,000.00	0
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	7,206,716.00	7,206,716.00	0
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0	3,320,000.00	3,320,000.00	0
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0	3,040,000.00	3,040,000.00	0
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0	200,000.00	0	200,000.00
022800900100	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	1,090,000.00	0	1,090,000.00	0
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	0	6,830,000.00	0	6,830,000.00
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	5,740,200.00	0	5,740,200.00	0
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0	400,000.00	0	400,000.00
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0	7,050.00	7,050.00	0
023600100100	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	63,401,147.00	0	63,401,147.00	0
023800400100	NATIONAL BUREAU OF STATISTICS	0	2,300,000.00	2,300,000.00	0
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	1,200,000.00	1,200,000.00	0
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0	2,860,000.00	100,000.00	2,760,000.00
025203800100	BENIN/ OWENA RBDA	0	149,380.00	149,380.00	0
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	3,140,000.00	3,140,000.00	0
	ECONOMIC TOTAL	70,231,347.00	31,253,146.00	91,294,493.00	10,190,000.00
03	LAW & JUSTICE				
031800600100	SHARIA COURT OF APPEAL ? ABUJA	0	21,110,000.00	21,110,000.00	0
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	0	60,000.00	60,000.00	0
	LAW & JUSTICE TOTAL	0	21,170,000.00	21,170,000.00	0
8	SOCIAL SECTOR				
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	20,222,255.00	20,222,255.00	0
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0	4,258,256.04	4,258,256.04	0
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALI	347,000.00	0	347,000.00	0
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0	400,000.00	400,000.00	0
	SOCIAL SECTOR TOTAL	347,000.00	24,880,511.04	25,227,511.04	0
	TOTAL	95,284,724.30	194,154,420.90	348,327,908.80	-58,888,763.60

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Schedule Of Advances For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
01	ADMINISTRATION				
011100100100	STATE HOUSE - HQTRS	0	442,036,271.51	442,036,271.51	0
011100800100	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-789,705.04	789,705.04	0	0
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0	2,011,840.00	2,011,840.00	0
011200100100	NASS MANAGEMENT	0	166,486,270.21	170,000,000.00	-3,513,729.79
011200200100	SENATE	0	750,000,000.00	0	750,000,000.00
011200400100	NATIONAL ASSEMBLY COMMISSION	0	2,178,025.02	2,178,025.02	0
011200900100	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	0	3,423,730.87	3,423,730.87	0
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	0	0	91,985,239.20	-91,985,239.20
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	581,550,419.83	0	581,550,419.83	0
011900900100	FOREIGN MISSION: ABIDJAN	-1,038,883,283.52	1,042,629,568.53	2,122,448.98	1,623,836.03
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	0	118,873,449.00	118,873,449.00	0
012300300100	NIGERIAN TELEVISION AUTHORITY	0	1,409,295.50	1,409,295.50	0
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	0	71,483,430.00	71,483,430.00	0
012400200100	NIGERIAN PRISON SERVICE	0	48,219,085.00	48,219,085.00	0

012400300100	NIGERIA IMMIGRATION SERVICE	-27,421,712.59	1,200,189,397.17	1,172,767,684.58	0
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	31,521,075.95	0	31,521,075.95	0
012500100100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0	210,000.00	210,000.00	0
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	0	37,591,645.00	8,500,000.00	29,091,645.00
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	242,356,206.45	242,356,206.45	0
014000100100	AUDITOR GENERAL FOR THE FEDERATION	0	10,215,000.00	10,215,000.00	0
014500100100	PUBLIC COMPLAINTS COMMISSION	181,483,536.42	598,040,490.00	779,524,026.42	0
014700100100	FEDERAL CIVIL SERVICE COMMISSION	249,262,733.43	122,319,840.00	294,264,085.82	77,318,487.61
014900100100	FEDERAL CHARACTER COMMISSION	0	28,930,665.77	28,930,665.77	0
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	-86,206,008.00	115,031,088.00	28,825,080.00	0
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0	142,090,253.06	142,090,253.00	0.06
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0	5,456,869.00	5,456,869.00	0
016000100100	POLICE SERVICE COMMISSION HQTRS	-3,378,570.00	9,239,200.00	5,860,630.00	0
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	2,818,000.44	300,000.00	3,118,000.44	0
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0	40,429,664.40	37,399,010.00	3,030,654.40
016100900100	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0	31,955,301.36	31,955,301.36	0
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	0	125,000.00	125,000.00	0
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0	23,065,865.50	23,065,865.50	0
016300100100	POLICE FORMATIONS AND COMMAND	-34,790.09	34,790.09	0	0
	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	26,064,463.43	8,554,588.00	34,619,051.43	0
016400100100	ADMINISTRATION TOTAL	-84,013,839.74	5,265,676,534.48	4,416,097,040.63	765,565,654.11
02	ECONOMIC				
021500100100	FEDERAL MINISTRY OF AGRICULTURE	0	1,038,542,345.02	1,038,542,345.02	0
022000300100	BUDGET OFFICE OF THE FEDERATION	0	295,025,519.00	196,592,096.00	98,433,423.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	324,916,336.50	324,916,336.50	0
022001100100	NIGERIA CUSTOM SERVICES	0	1,539,280,053.42	1,539,280,053.42	0
	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0	64,914,040.00	64,914,040.00	0
022001500100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	0	233,100.00	233,100.00	0
022020700100	SMEDAN - H/QTRS	0	73,072,107.00	32,931,795.00	40,140,312.00
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	53,654,800.44	42,921,550.00	89,664,750.44	6,911,600.00
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	0	95,922,567.00	95,922,567.00	0
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0	45,740,332.98	45,740,332.98	0
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	-1,147,622.60	1,147,622.60	0	0
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	2,847,266.25	2,847,266.25	0
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	0	11,366,097.00	0	11,366,097.00
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	1,420,400.44	2,583,000.00	1,926,400.44	2,077,000.00
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	243,402,711.41	0	243,402,711.41	0
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0	444,075.98	444,075.98	0
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	0	14,542,650.00	8,288,650.00	6,254,000.00
023400100100	FEDERAL MINISTRY OF WORKS	0	35,422,090.00	35,422,090.00	0
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	1,277,200.43	65,635,863.50	66,913,063.93	0
	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	330,748,319.92	189,361,978.10	492,766,668.02	27,343,630.00
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	210,289,840.42	133,083,022.50	250,791,690.42	92,581,172.50
023800400100	NATIONAL BUREAU OF STATISTICS	0	42,269,269.00	42,269,269.00	0
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	13,879,524.01	13,879,524.01	0
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	47,600,115.00	47,600,115.00	0
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0	213,392,368.09	0	213,392,368.09
025203800100	BENIN/ OWENA RBDA	0	862,500.00	862,500.00	0
	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	0	140,731,327.85	140,731,327.85	0
025300100100	ECONOMIC TOTAL	839,645,650.46	4,435,736,720.80	4,776,882,768.67	498,499,602.59
03	LAW & JUSTICE				
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	0	199,062,491.89	199,062,491.89	0
031800300100	COURT OF APPEAL	381,054,374.42	238,286,306.96	382,782,824.42	236,557,856.96
031800400100	FEDERAL HIGH COURT ? LAGOS	0	455,707,518.75	0	455,707,518.75
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	77,927,159.93	6,466,000.00	84,393,159.93	0
031800600100	SHARIA COURT OF APPEAL ? ABUJA	0	14,738,700.00	14,738,700.00	0
031800800100	NATIONAL INDUSTRIAL COURT	0	279,354,749.64	279,354,749.64	0
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	62,519,572.51	0	62,519,572.51	0
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	5,491,600.53	7,362,200.00	10,413,600.53	2,440,200.00
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	0	7,362,200.00	4,922,000.00	2,440,200.00
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	0	83,854,230.20	83,854,230.20	0
032600200100	NIGERIAN LAW REFORM COMMISSION	0	971,800.00	971,800.00	0
034400100100	CODE OF CONDUCT BUREAU	0	9,539,000.00	5,070,937.81	4,468,062.19
	LAW & JUSTICE TOTAL	526,992,707.39	1,302,705,197.44	1,128,084,066.93	701,613,837.90
04	REGIONAL				
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0	365,469,932.51	238,288,056.51	127,181,876.00
	REGIONAL TOTAL	0	365,469,932.51	238,288,056.51	127,181,876.00
05	SOCIAL SECTOR				
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	0	70,643,936.00	70,643,936.00	0
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-60,000.00	971,492,792.87	971,432,792.87	0
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	0	1,364,592,720.81	1,364,592,720.81	0
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	0	389,065,630.00	11,142,118.00	377,923,512.00
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0	1,753,501.29	1,753,501.29	0
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0	19,784,750.00	19,784,750.00	0
	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0	57,800,848.47	4,024,000.00	53,776,848.47

053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	0	3,436,519,942.19	3,436,519,942.19	0
054300100100	NATIONAL POPULATION COMMISSION	0	80,752,642.00	52,288,365.00	28,464,277.00
	SOCIAL SECTOR TOTAL	-60,000.00	6,392,406,763.63	5,932,182,126.16	460,164,637.47
	TOTAL	1,282,564,518.11	17,761,995,148.86	16,491,534,058.90	2,553,025,608.07

Note 48

Schedule Of Revolving Loans Granted For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
01	ADMINISTRATION				
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	-8,895,375,748.02	20,672,200,606.32	0	11,776,824,858.30
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,819,986,000.74	0	0	1,819,986,000.74
	ADMINISTRATION TOTAL	-7,075,389,747.28	20,672,200,606.32	0	13,596,810,859.04
02	ECONOMIC				
021500100100	FEDERAL MINISTRY OF AGRICULTURE	35,663,759,061.10	0	0	35,663,759,061.10
	ECONOMIC TOTAL	35,663,759,061.10	0	0	35,663,759,061.10
05	SOCIAL SECTOR				
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	-70,000.00	0	0	-70,000.00
	SOCIAL SECTOR TOTAL	-70,000.00	0	0	-70,000.00
	TOTAL	28,588,299,313.82	20,672,200,606.32	0	49,260,499,920.14
Code	Description	Opening Balance	Additions	Deductions	Closing Balance
3110	LOANS GRANTED				
31100105	LOANS TO FEDERAL GOVERNMENT STAFF	-8,895,375,748.02	20,672,200,606.32	0	11,776,824,858.30
31100106	LOANS TO PUBLIC INDIVIDUALS	37,483,675,061.84	0	0	37,483,675,061.84
	LOANS GRANTED TOTAL	28,588,299,313.82	20,672,200,606.32	0	49,260,499,920.14
	TOTAL	28,588,299,313.82	20,672,200,606.32	0	49,260,499,920.14

Note 49

Schedule Of External Loans: FGN For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
09	LOANS/DEBTS				
09101	AFRICAN DEVELOPMENT BANK	25,083,270,000.00	116,730,000.00	0	25,200,000,000.00
09102	AFRICAN DEVELOPMENT FUND	88,966,980,000.00	9,759,120,000.00	188,440,000.00	98,537,660,000.00
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	513,810,000.00	239,490,000.00	0	753,300,000.00
09108	EUROPEAN INVESTMENT BANK	16,068,240,000.00	0	1,623,920,000.00	14,444,320,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	829,803,150,000.00	261,673,290,000.00	107,340,240,000.00	984,136,200,000.00
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	14,355,540,000.00	871,660,000.00	0	15,227,200,000.00
09127	Islamic Development Bank(IDB)	2,257,650,000.00	1,736,890,000.00	0	3,994,540,000.00
09227	Exim Bank of China (NIGCOMSAT)	150,515,190,000.00	66,739,830,000.00	0	217,255,020,000.00
09228	French Development Agency (AFD)	9,186,300,000.00	14,019,600,000.00	3,221,700,000.00	19,984,200,000.00
09229	ZTE	1,837,260,000.00	0	1,837,260,000.00	0
09230	CMEC	1,432,440,000.00	0	1,432,440,000.00	0
09231	EUROBOND	233,550,000,000.00	18,450,000,000.00	0	252,000,000,000.00
	LOANS/DEBTS TOTAL	1,373,569,830,000.00	373,606,610,000.00	115,644,000,000.00	1,631,532,440,000.00
	TOTAL	1,373,569,830,000.00	373,606,610,000.00	115,644,000,000.00	1,631,532,440,000.00
Code	Description	Opening Balance	Additions	Deductions	Closing Balance
46020102	BI-LATERAL LOANS	396,521,190,000.00	99,209,430,000.00	6,491,400,000.00	489,239,220,000.00
46020103	MULTI-LATERAL LOANS	977,048,640,000.00	274,397,180,000.00	109,152,600,000.00	1,142,293,220,000.00

Total		1,373,569,830,000.00	373,606,610,000.00	115,644,000,000.00	1,631,532,440,000.00
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Note 50

Schedule Of FGN Bonds For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
46020101	TREASURY BONDS	4,537,428,211,000.00	788,214,464,668.34	237,140,953,668.34	5,088,501,722,000.00
	Total	4,537,428,211,000.00	788,214,464,668.34	237,140,953,668.34	5,088,501,722,000.00

Note 51

Schedule Of Nigerian Treasury Bills (NTB) For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
41020101	TREASURY BILLS (SHORT TERM BORROWINGS)	2,213,004,617,939.54	602,519,135,060.46	0	2,815,523,753,000.00
	Total	2,213,004,617,939.54	602,519,135,060.46	0	2,815,523,753,000.00

Note 52

Schedule Of Internal Loans from Other Funds For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
41020102	INTERNAL LOANS FROM OTHER FUNDS	390,288,085,668.92	0	0	390,288,085,668.92
	Total	390,288,085,668.92	0	0	390,288,085,668.92

Note 53

Schedule Of Deposits For 2014

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
01	ADMINISTRATION				
011100100100	STATE HOUSE - HQTRS	0	370,360,554.48	370,360,554.48	0
011100200200	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	0	1,972,707,805.70	1,972,707,805.70	0
011100300100	NATIONAL BOUNDARY COMMISSION	0	1,950,440.00	1,950,440.00	0
011100700100	BUREAU OF PUBLIC ENTERPRISES (BPE)	0	228,157,662.60	228,157,662.60	0
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	0	15,987,936.43	15,987,936.43	0
011104800100	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0	258,774,699.04	258,774,699.04	0
011200100100	NASS MANAGEMENT	0	168,042,260.47	168,042,260.47	0
011200200100	SENATE	0	880,685,842.26	880,685,842.26	0
011200300100	HOUSE OF REPRESENTATIVES	0	860,373,446.66	860,373,446.66	0
011200400100	NATIONAL ASSEMBLY COMMISSION	0	264,099,788.67	264,099,788.67	0
011200800100	GENERAL SERVICE OFFICE	0	216,196,990.47	216,196,990.47	0
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	-4,428,080.53	76,150,433.27	71,722,352.74	0
011600400100	NIGERIAN NAVY	0	1,513,471,586.51	1,513,471,586.51	0
011600500100	NIGERIAN AIRFORCE	0	4,125,872,901.80	4,125,872,901.80	0
011600600100	NIGERIAN DEFENCE ACADEMY (NDA)	-2,274,667.20	588,488,133.08	586,213,465.88	0
011600700100	NIGERIAN DEFENCE COLLEGE	0	28,981,366.23	28,981,366.23	0
011600800100	COMMAND AND STAFF COLLEGE, JAJI	0	9,318,672.08	9,318,672.08	0
011600900100	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	0	5,772,955.90	5,772,955.90	0
011601300100	PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION	21,731,891.12	0	21,731,891.12	0
011602100100	MILITARY PENSION BOARD	0	155,417,696.32	155,417,696.32	0
011900100100	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-499,200.49	64,670,404.77	64,171,204.28	0
011900600100	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0	3,617,705.06	3,617,705.06	0
011900900100	FOREIGN MISSION: ABIDJAN	0	38,110,692.37	38,110,692.37	0
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	-19,095,237.38	49,009,006.08	29,913,768.70	0
012300300100	NIGERIAN TELEVISION AUTHORITY	0	230,287,033.67	230,287,033.67	0
012300600100	VOICE OF NIGERIA	0	41,366,198.58	41,366,198.58	0
012301000100	NATIONAL FILM AND VIDEO CENSOR BOARD	0	15,731,614.92	15,731,614.92	0
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	0	24,289,759.30	24,289,759.30	0
012400200100	NIGERIAN PRISON SERVICE	-3,548,018.29	7,700,455,836.45	7,696,907,817.16	1
012400300100	NIGERIA IMMIGRATION SERVICE	-101,270.00	4,768,433,454.06	4,768,332,184.06	0
012400400100	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0	10,359,640,104.72	10,359,640,104.72	0
012400500100	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0	96,000.00	96,000.00	0
012400600100	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-8,999,010.59	8,999,010.59	0	0
012400700100	FEDERAL FIRE SERVICE	-105,000.00	359,389,597.85	275,643,104.02	83,641,493.83

012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-38,336,709.00	45,520,730.33	7,184,021.33	0
012500200100	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0	12,590,852.60	12,590,852.60	0
012500600100	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0	11,227,014.29	11,227,014.29	0
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	0	549,596.25	549,596.25	0
012500800100	BUREAU OF PUBLIC SERVICE REFORMS	0	1,850,742.62	1,850,742.62	0
014000100100	AUDITOR GENERAL FOR THE FEDERATION	0	64,475,733.14	64,475,733.14	0
014500100100	PUBLIC COMPLAINTS COMMISSION	0	433,566,334.01	433,566,334.01	0
014700100100	FEDERAL CIVIL SERVICE COMMISSION	-94	12,553,708.30	12,553,708.30	-94
014800100100	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0	4,552,324,622.12	4,552,324,622.12	0
014900100100	FEDERAL CHARACTER COMMISSION	0	7,847,916.78	7,847,916.78	0
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	-264,886,573.70	357,842,503.69	92,955,929.99	0
015500300100	POLICE PENSION BOARD	0	10,478,660.41	10,478,660.41	0
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0	60,229,399.10	60,229,399.10	0
015800100100	CODE OF CONDUCT TRIBUNAL	0	112,838,912.17	112,838,912.17	0
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0	86,115,902.43	86,106,027.24	9,875.19
016000100100	POLICE SERVICE COMMISSION HQTRS	0	44,339,953.42	44,339,953.42	0
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0	3,069,746,923.09	3,069,746,923.09	0
016100200100	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0	454,533,641.40	454,533,641.40	0
016100700100	FEDERAL ROAD SAFETY COMMISSION	0	93,275,154.08	93,275,154.08	0
016101200100	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0	15,981,762.07	15,981,762.07	0
016101400100	NATIONAL HAJJ COMMISSION OF NIGERIA	0	4,929,870.58	4,929,870.58	0
016101500100	NIGERIA CHRISTIAN PILGRIM COMMISSION	0	17,140,812.04	14,304,333.55	2,836,478.49
016101700100	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0	12,308,354.83	12,308,354.83	0
016101800100	SERVICOM	0	5,479,141.00	5,479,141.00	0
016102200100	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0	39,924,752.28	39,924,752.28	0
016200100100	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0	1,286,396.49	1,286,396.49	0
016300100100	POLICE FORMATIONS AND COMMAND	-150,000.00	36,276,653,656.11	36,276,503,656.11	0
016400100100	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-35,149,816.00	956,290,170.85	921,140,354.85	0
	ADMINISTRATION TOTAL	-355,841,786.06	82,166,810,806.87	81,724,481,266.30	86,487,754.51
02	ECONOMIC				
021500100100	FEDERAL MINISTRY OF AGRICULTURE	-509,947,124.40	1,466,633,544.98	956,686,420.58	0
021505100100	NATIONAL AGRICULTURE SEEDS COUNCIL	0	109,882,823.48	109,882,823.48	0
021505300100	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0	5,425,575.44	5,425,575.44	0
021505400100	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0	12,824,614.85	12,824,614.85	0
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	3,509,000.00	143,244,872.83	147,214,305.98	-460,433.15
022000200100	DEBT MANAGEMENT OFFICE	0	1,554,479.14	1,554,479.14	0
022000300100	BUDGET OFFICE OF THE FEDERATION	587,725.12	68,222,633.63	68,810,358.75	0
022000600100	INVESTMENT AND SECURITIES TRIBUNAL	0	4,257,700.96	4,257,700.96	0
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0	89,196,906.77	89,196,906.77	0
022000700200	FPO ABAKALI	-52,082.04	1,200,857.04	4,346,970.00	-3,198,195.00
022000700400	FPO ADO-EKITI	-1,663,661.74	1,663,661.74	0	0
022000700600	FPO ASABA	4,808,101.96	0	4,808,101.96	0
022000700900	FPO BENIN	-470,931.38	470,931.38	0	0
022000701100	FPO CALABAR	1,373,737.63	0	1,373,737.63	0
022000701400	FPO ENUGU	6,187,632.49	0	6,187,632.49	0
022000701600	FPO GUSUA	-2,356,593.42	2,356,593.42	0	0
022000701800	FPO ILORIN	4,584,974.08	0	4,584,974.08	0
022000702000	FPO JOS	43,950.00	0	43,950.00	0
022000702900	FPO MAKURDI	166,732.00	0	166,732.00	0
022000703000	FPO MINNA	127,214.01	0	127,214.01	0
022000703200	FPO OWERRI	-11,374,757.19	11,374,757.19	0	0
022000703300	FPO PORT-HARCOURT	421,335.42	0	421,335.42	0
022000703400	FPO SOKOTO	13,203,310.98	0	13,203,310.98	0
022000703700	FPO YENOGOA	-1,762,810.65	1,762,810.65	0	0
022000703900	SUB-TREASURER OF THE FEDERATION	2,239,083,455.49	0	0	2,239,083,455.49
022001100100	NIGERIA CUSTOM SERVICES	0	10,518,257,826.49	10,518,257,826.49	0
022001500100	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0	66,492,750.67	79,469,802.09	-12,977,051.42
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	-2,328,284.02	149,768,412.38	147,440,128.36	0
022201400100	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	238,820.06	0	238,820.06	0
022202700100	SMEDAN - H/QTRS	0	57,485,319.29	57,485,319.29	0
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0	3,130,175.00	3,130,175.00	0
022700200100	INDUSTRIAL ARBITRATION PANEL	0	58,475,980.96	58,475,980.96	0
022700500100	NATIONAL DIRECTORATE OF EMPLOYMENT	0	160,824,691.93	160,824,691.93	0
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0	6,848,732.29	6,848,732.29	0
022800400100	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0	59,851,553.36	59,851,553.36	0
022800500100	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0	74,258,783.04	74,258,783.04	0
022800500200	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0	650,000.00	650,000.00	0
022800800100	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0	417,465,819.62	417,465,819.62	0
022800800200	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0	6,062,655.24	6,062,655.24	0
022800800300	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0	4,307,909.04	4,307,909.04	0
022800800600	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0	4,521,233.75	4,521,233.75	0
022804000100	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0	2,730,581.00	2,730,581.00	0
022806300100	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0	4,630,474.05	4,630,474.05	0
022807300100	ENERGY COMMISSION OF NIGERIA	0	729,290,836.24	729,290,836.24	0
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	-13,584,400.00	13,584,400.00	0	0
023000100100	FEDERAL MINISTRY OF AVIATION	565,758,706.15	0	565,758,706.15	0
023000600100	ACCIDENT INVESTIGATION BUREAU	0	67,323,228.09	67,323,228.09	0
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	-5,500.00	782,841,043.61	782,835,543.60	0.01
023100300100	NATIONAL RURAL ELECTRIFICATION AGENCY	0	346,507,293.48	346,507,293.48	0

023100400100	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0	796,577,380.96	796,577,380.96	0
023200100100	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0	111,535,946.61	111,535,946.61	0
023200200100	DEPARTMENT OF PETROLEUM RESOURCES	0	3,757,816,273.30	3,757,816,273.30	0
023200800800	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0	260,035,555.80	260,035,555.80	0
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	0	70,567,083.39	70,567,083.39	0
023300300100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0	11,512,993.75	11,512,993.75	0
023300400100	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0	43,443,817.59	118,258,738.52	-74,814,920.93
023300900100	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0	17,323,110.15	17,323,110.15	0
023301000100	NIGERIA MINING CADASTRE OFFICE & CENTRES	0	12,579,067.92	12,579,067.92	0
023400100100	FEDERAL MINISTRY OF WORKS	-3,042,683.80	3,625,699,432.98	3,622,656,749.18	0
023400400100	FEDERAL ROAD MAINTENANCE AGENCY	0	1,760,105,757.37	1,760,105,757.37	0
023400600100	SURVEY COUNCIL OF NIGERIA	0	21,703,118.99	21,703,118.99	0
	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	0	125,298,434.22	125,298,434.22	0
023600100100	HQTRS	0	125,298,434.22	125,298,434.22	0
023600200100	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0	26,880,313.06	26,880,313.06	0
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	0	25,897,274.58	25,897,274.58	0
023800400100	NATIONAL BUREAU OF STATISTICS	0	456,369,728.77	456,369,728.77	0
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0	2,732,779.66	2,732,779.66	0
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0	234,402,993.13	234,402,993.11	0.02
025000100100	FISCAL RESPONSIBILITY COMMISSION	0	6,455,385.96	6,455,385.96	0
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0	484,100,545.05	484,100,545.05	0
025200200100	NIGERIA HYDROLOGICAL SERVICE AGENCY	0	61,623,342.52	61,623,342.52	0
025203800100	BENIN/ OWENA RBDA	0	384,529,619.02	384,529,619.02	0
025205000100	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0	7,187,750.81	7,187,750.81	0
025205100100	GURARA WATER MANAGEMENT AUTHORITY	0	4,501,735.50	4,501,735.50	0
	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	-31,454,114.00	714,316,887.30	682,862,773.30	0
025300100100	HQTRS	-31,454,114.00	714,316,887.30	682,862,773.30	0
	ECONOMIC TOTAL	2,262,051,752.75	28,478,578,791.42	28,592,997,689.15	2,147,632,855.02
03	LAW & JUSTICE				
031800100100	NATIONAL JUDICIAL COUNCIL- ABUJA	-1,840,499.09	595,299,054.49	593,458,555.40	0
031800200100	SUPREME COURT OF NIGERIA	-88,684,900.26	552,764,033.49	464,079,133.23	0
031800300100	COURT OF APPEAL	-3,453,000.00	1,157,184,237.45	1,153,717,237.45	0
031800400100	FEDERAL HIGH COURT ? LAGOS	-100,006,637.88	992,055,132.49	866,696,525.51	25,351,969.10
031800500100	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	16,200,000.00	629,137,319.41	645,337,319.41	0
031800600100	SHARIA COURT OF APPEAL ? ABUJA	0	177,732,619.64	148,669,976.57	29,062,643.07
031800700100	CUSTOMARY COURT OF APPEAL- ABUJA	0	188,966,741.40	188,966,741.40	0
031800800100	NATIONAL INDUSTRIAL COURT	0	446,897,175.72	446,897,175.72	0
031800900100	NATIONAL JUDICIAL INSTITUTE- ABUJA	0	380,162,275.66	380,162,275.66	0
031801000100	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	0	47,808,585.97	59,154,698.67	-11,346,112.70
031801100100	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	0	47,808,585.97	59,154,698.67	-11,346,112.70
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	-38,868,113.02	179,785,598.84	140,917,485.82	0
032600200100	NIGERIAN LAW REFORM COMMISSION	0	33,915,320.57	33,915,320.57	0
032600700100	NATIONAL HUMAN RIGHTS COMMISSION	-40,000.00	261,523,966.14	261,483,966.14	0
034400100100	CODE OF CONDUCT BUREAU	0	305,141,581.07	305,141,580.99	0.08
	LAW & JUSTICE TOTAL	-216,693,150.25	5,996,182,228.31	5,747,766,691.21	31,722,386.85
04	REGIONAL				
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0	1,267,069,513.66	1,267,069,513.66	0
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0	1,686,175,978.76	1,686,175,978.76	0
	REGIONAL TOTAL	0	2,953,245,492.42	2,953,245,492.42	0
05	SOCIAL SECTOR				
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	97,158,853.82	91,318,096.26	188,476,950.08	0
051300200100	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0	300,550,521.70	300,550,521.70	0
051300300100	NATIONAL YOUTH SERVICE CORPS (NYSC)	0	499,835,854.21	499,835,854.21	0
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0	34,637,387.00	34,637,387.00	0
051400200100	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-400,000.00	23,198,837.93	22,798,837.93	0
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	-188,871,191.50	249,065,490.92	60,194,299.42	0
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0	147,482,537.47	147,482,537.47	0
051700500100	JOINT ADMISSIONS MATRICULATION BOARD	0	740,647,843.29	740,647,843.29	0
051700800100	NATIONAL LIBRARY OF NIGERIA	0	34,626,932.77	34,626,932.77	0
051702000100	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0	13,326,362.17	13,326,362.17	0
051702102500	NATIONAL MATHEMATICAL CENTRE, SHEDA	0	105,370,820.23	105,370,820.23	0
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	36,035,094.37	69,518,971.24	105,554,065.61	0
	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0	653,855,042.12	606,432,066.77	47,422,975.35
052102701000	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0	20,505,485.22	20,434,594.68	70,890.54
	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0	15,137,695.05	15,137,695.05	0
052104800100	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0	39,059,877.42	40,082,094.56	-1,022,217.14
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0	206,131,562.27	206,131,562.27	0
053500200100	NATIONAL PARK HEADQUARTERS	0	62,480,660.45	62,480,660.45	0
053501500100	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0	19,475,688.69	19,475,688.69	0
	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0	14,165,995.32	14,165,995.32	0
053501700100	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0	10,255,573.20	10,255,573.20	0
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	0	90,290,131.83	90,290,131.83	0
054300100100	NATIONAL POPULATION COMMISSION	-24,718,712.13	35,393,423.96	10,694,711.83	-20,000.00
	SOCIAL SECTOR TOTAL	-80,795,955.44	3,476,330,790.72	3,349,083,186.53	46,451,648.75
	TOTAL	1,608,720,861.00	123,071,148,109.74	122,367,574,325.61	2,312,294,645.13

Note 54

Schedule Of Intangible Assets (PYA) For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	1,411,555,256,060.46	0	1,411,555,256,060.46
	Total	1,411,555,256,060.46	0	1,411,555,256,060.46

Note 55

Schedule Of Transfer from Consolidated Revenue Fund For 2014

Code	Description	ACTUAL YEAR 2014	BUDGET YEAR 2014	VARIANCE FOR 2014
01	ADMINISTRATION			
011100100100	STATE HOUSE - HQTRS	44,910,721,311.00	0	-44,910,721,311.00
011600100100	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	24,606,502,969.69	0	-24,606,502,969.69
	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	7,208,602,258.07	0	-7,208,602,258.07
012300100100	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,627,181,212.48	0	-1,627,181,212.48
012400100100	FEDERAL MINISTRY OF INTERIOR - HQTRS	3,396,430,567.35	0	-3,396,430,567.35
012500100100	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,558,471,765.54	0	-1,558,471,765.54
014000100100	AUDITOR GENERAL FOR THE FEDERATION	892,576,462.29	0	-892,576,462.29
014500100100	PUBLIC COMPLAINTS COMMISSION	0	0	0
014700100100	FEDERAL CIVIL SERVICE COMMISSION	118,805,688.00	0	-118,805,688.00
014900100100	FEDERAL CHARACTER COMMISSION	311,143,466.00	0	-311,143,466.00
015500100100	FEDERAL MINISTRY OF POLICE AFFAIRS	1,335,071,961.66	0	-1,335,071,961.66
015600100100	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	5,010,186,976.05	0	-5,010,186,976.05
015700100100	NATIONAL SECURITY ADVISER	21,169,904,558.99	0	-21,169,904,558.99
015800100100	CODE OF CONDUCT TRIBUNAL	124,769,784.00	0	-124,769,784.00
015900100100	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	16,679,628.76	0	-16,679,628.76
016000100100	POLICE SERVICE COMMISSION HQTRS	404,987,252.63	0	-404,987,252.63
016100100100	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	10,287,499,130.66	0	-10,287,499,130.66
016300100100	POLICE FORMATIONS AND COMMAND	3,437,481,751.03	0	-3,437,481,751.03
	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	18,924,100.00	0	-18,924,100.00
016400100100	ADMINISTRATION TOTAL	126,435,940,844.20	0	-126,435,940,844.20
02	ECONOMIC			
021500100100	FEDERAL MINISTRY OF AGRICULTURE	15,121,799,415.47	0	-15,121,799,415.47
022000100100	FEDERAL MINISTRY OF FINANCE - HQTRS	2,696,508,249.45	0	-2,696,508,249.45
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	33,016,558,910.00	0	-33,016,558,910.00
022200100100	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	1,510,624,987.05	0	-1,510,624,987.05
022700100100	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	739,531,243.14	0	-739,531,243.14
022800100100	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	5,883,929,864.77	0	-5,883,929,864.77
022900100100	FEDERAL MINISTRY OF TRANSPORT - HQTRS	13,246,336,790.31	0	-13,246,336,790.31
023000100100	FEDERAL MINISTRY OF AVIATION	10,145,611,401.36	0	-10,145,611,401.36
023100100100	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	47,589,473,149.92	0	-47,589,473,149.92
023200100100	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	2,637,750,948.22	0	-2,637,750,948.22
023300100100	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	1,080,369,795.89	0	-1,080,369,795.89
023400100100	FEDERAL MINISTRY OF WORKS	50,629,359,529.45	0	-50,629,359,529.45
	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS	2,097,321,029.41	0	-2,097,321,029.41
023800100100	NATIONAL PLANNING COMMISSION - HQTRS	2,129,776,244.80	0	-2,129,776,244.80
024200100100	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	173,438,793.00	0	-173,438,793.00
024600100100	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	460,747,353.22	0	-460,747,353.22
025000100100	FISCAL RESPONSILIBITY COMMISSION	24,766,250.00	0	-24,766,250.00
025200100100	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	17,674,507,646.37	0	-17,674,507,646.37
025300100100	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT - HQTRS	7,420,029,519.99	0	-7,420,029,519.99
	ECONOMIC TOTAL	214,278,441,121.82	0	-214,278,441,121.82
03	LAW & JUSTICE			
032600100100	FEDERAL MINISTRY OF JUSTICE - HQTRS	641,330,823.85	0	-641,330,823.85
	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	73,617,553.50	0	-73,617,553.50
034100100100	CODE OF CONDUCT BUREAU	487,540,917.00	0	-487,540,917.00
	LAW & JUSTICE TOTAL	1,202,489,294.35	0	-1,202,489,294.35
04	REGIONAL			
043700100100	FEDERAL CAPITAL TERRITORY ADMINISTRATION	13,309,160,826.35	0	-13,309,160,826.35
045100100100	FEDERAL MINISTRY OF NIGER DELTA HQTRS	20,631,994,699.83	0	-20,631,994,699.83
	REGIONAL TOTAL	33,941,155,526.18	0	-33,941,155,526.18
05	SOCIAL SECTOR			
051300100100	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	5,036,186,656.00	0	-5,036,186,656.00
051400100100	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,305,640,460.50	0	-1,305,640,460.50
051700100100	FEDERAL MINISTRY OF EDUCATION - HQTRS	20,743,569,844.60	0	-20,743,569,844.60
051700300100	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	2,420,011,248.78	0	-2,420,011,248.78
052100100100	FEDERAL MINISTRY OF HEALTH - HQTRS	18,688,379,887.18	0	-18,688,379,887.18
053500100100	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	4,448,175,509.24	0	-4,448,175,509.24
053900100100	PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS	5,903,486,565.72	0	-5,903,486,565.72
054300100100	NATIONAL POPULATION COMMISSION	529,865,809.12	0	-529,865,809.12
	SOCIAL SECTOR TOTAL	59,075,315,981.14	0	-59,075,315,981.14
	TOTAL	434,933,342,767.69	0	-434,933,342,767.69

**FEDERAL GOVERNMENT OF NIGERIA.
MDA'S CONTRACTORS LIABILITIES AS AT 31ST DECEMBER 2014.**

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES.	AMOUNT(N₦)
1	FEDERAL MINISTRY OF TRANSPORT	439,326,849
2	NATIONAL SALARIES, INCOME & WAGES COMMISSION	6,536,361.64
3	FEDERAL MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	1,218,801,554.41
4	NATIONAL METALLURGICAL DEVELOPMENT CENTRE	153,775,021.56
5	INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	12,300,000
6	SMALL & MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA	2,803,000.00
7	UNIVERSITY OF ABUJA TEACHING HOSPITAL	104,105,075.51
8	DEBT MANAGEMENT OFFICE	339,539,678.67
9	NIGERIA IMMIGRATION SERVICE HEADQUARTERS	722,473,657.33
10	PUBLIC SERVICE INSTITUTE OF NIGERIA	933,970,919.62
11	FEDERAL MINISTRY OF EDUCATION	5,538,655,535.00
12	NIGERIA ARMED FORCES RESETTLEMENT CENTRE	144,629,448.80
13	DENTAL TECHNOLOGISTS REGISTRATION BOARD OF NIGERIA	120,555,664.28
14	UNIVERSITY OF CALABAR TEACHING HOSPITAL	417,549,932.02
15	DENTAL THERAPISTS REGISTRATION BOARD OF NIGERIA	66,824,105
16	UNIVERSITY OF ABUJA NIGERIA	1,192,504,657.02
17	FEDERAL ROAD SAFETY COMMISSION	76,756,149.47
18	NATIONAL DIRECTORATE OF EMPLOYMENT	196,545,779.31
19	NATIONAL CENTRE FOR REMOTE SENSING	215,126,922.12
20	COOPERATIVE INFORMATION NETWORK	37,901,860.63
21	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	2,860,117,350.00
22	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	122,926,660.77
23	BUREAU OF PUBLIC PROCUREMENT	65,232,930.90
24	FEDERAL GOVERNMENT GIRLS COLLEGE LANGTANG	21,983,375.63
25	CROSS RIVER BASIN DEVELOPMENT AUTHORITY.	1,734,971,425.54
26	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION.	296,145,957.92
27	EXCESS EXPENDITURE (FPO ABABKALIKI) Ebonyi state	1,908,312.90
28	MINISTRY OF NIGER DELTA AFFAIRS	10,952,053,057.82
29	NATIONAL PLANNING COMMISSION	178,611,075.75
30	RURAL ELECTRIFICATION AGENCY	5,502,434,776.19
31	NATIONAL HUMAN RIGHTS COMMISSION ABUJA	13,212,902.48
32	UNIVERSITY OF CALABAR TEACHING HOSPITAL	749,538,308.19
33	EXCESS EXPENDITURE FPO CALABAR	2,309,561.99
34	DEBT MANAGEMENT OFFICE	339,539,678.67
35	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION	513,609,722.42
36	OGUN-OSUN RIVER BASIN DEVELOPMENT AUTHORITY	4,999,905,993.65
37	FEDERAL MINISTRY OF CULTURE AND TOURISM	43,666,430.00
38	ECONOMIC AND FINANCIAL CRIMES COMMISSION	6,112,845,778.51
39	ENERGY COMMISSION OF NIGERIA	7,784,378,367.81
40	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	2,204,701,059.51
41	BUREAU OF PUBLIC ENTERPRISES	104,002,017.00
42	NATIONAL DIRECTORATE OF EMPLOYMENT	196,545,779.31
43	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY	336,059,159.00
44	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY	2,001,039,863.88
45	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY	31,918,290.22
46	FEDERAL GOVERNMENT GIRLS COLLEGE ABULOMA	344,615,570.00
47	MINISTRY OF FOREIGN AFFAIRS	1,924,679,898.43
48	FEDERAL COLLEGE OF EDUCATION OBUDU	212,596,580.97
49	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	840,916,918.46
50	INDUSTRIAL ARBITRATION PANEL	166,343,456.50
51	PETROLEUM TRAINING INSTITUTE	470,352,523.00
52	FEDERAL SCHOOL OF MEDICAL LABORATORY TECHNOLOGY SCIENCES	207,514,509.00
53	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	396,120,299.32
54	CIVIL DEFENSE, FIRE, IMMIGRATION AND PRISONS SERVICES BOARD	8,250,600
	NIGERIA IMMIGRATION SERVICE	1,920,205,520
	TOTAL	65,601,935,883

FEDERAL GOVERNMENT OF NIGERIA.

FEDERAL MINISTRY OF JUSTICE		
S/N	DESCRIPTION	AMOUNT(N₦)
1	Local Judgement Debts	24,528,656,160.59
2	Foreign Judgement Debt	50,931,884,630.46
	Total	75,460,540,791.05

GRAND TOTALS

141,062,476,674.47
