

# KEY ISSUES FROM THE 2014-2017 FEDERAL AUDIT REPORTS



**Centre for Social Justice**



## ABOUT CENTRE FOR SOCIAL JUSTICE (CSJ - RC:737676)

Centre for Social Justice (CSJ) is a Nigerian Knowledge institution established to introduce professionalism in civil society work and to use cutting-edge services to enhance and deepen economic, social and political change.

*Vision: A Nigeria where social justice informs public decision-making and guarantees respect of human rights and fundamental freedoms for all.*

*Mission: To be a principal catalyst in mainstreaming social justice in public life through policy engagement and interventions that bring about economic, political and social reforms, rights enhancement and sustainable livelihoods.*

This Report is produced by CSJ under the Project - *Improving the Effectiveness of Federal Audit Processes and Reforms.*

The project has three core objectives:

- ❖ To advocate for the enactment of the Federal Audit Service Commission Bill into law.
- ❖ To support the office of the Auditor-General for the Federation, the Public Accounts Committees of the National Assembly (PACs) and Ministries, Departments and Agencies of Government (MDAs) in the improvement of audit practice.
- ❖ To build the capacity of Civil Society Organizations and the media to demand and monitor compliance of MDAs with the extant audit regime.

*Programmes:* The programmes of CSJ focus on public finance management; political finance reforms, environment and energy reforms rights enhancement, gender and inclusivity.



Centre for Social Justice

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# **Key Issues from the 2014-2017 Federal Audit Reports**

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The contents of this publication are taken from the 2014-2017 Annual Reports of the Auditor General for the Federation and then put into infographics.

# Acronyms

ASCON	Administrative Staff College of Nigeria
Bn	Billion
BPE	Bureau of Public Enterprises
BPP	Bureau of Public Procurement
DPR	Department of Petroleum Resources
EFCC	Economic and Financial Crimes Commission
FCTA	Federal Capital Territory Administration
FG	Federal Government
FIRS	Federal Inland Revenue Service
FMC	Federal Medical Centre
FMPWH	Federal Ministry of Power, Works and Housing
FR	Financial Regulations
FUPRE	Federal University of Petroleum Resources
FUTA	Federal University of Technology, Akure
FUTO	Federal University of Technology Owerri
GIFMIS	Government Integrated Financial Management Information System
HQ	Headquarter
ICPC	Independent Corrupt Practices and Other Related Offences Commission
JAMB	Joint Admissions and Matriculation Board
MDAs	Ministries, Departments and Agencies of Government
Mn	Millions

# Acronyms

NAFDAC	National Agency for Food and Drug Administration and Control
NAPTIN	National Power Training Institute of Nigeria
NASS	National Assembly
NASENI	National Agency for Science and Engineering Infrastructure
NDLEA	National Drug Law Enforcement Agency
NECO	National Examinations Council
NEITI	Nigeria Extractive Industries Transparency Initiative
NIMASA	Nigerian Maritime Administration and Safety Agency
NIMC	National Identity Management Commission
NHIS	National Health Insurance Scheme
NNPC	Nigerian National Petroleum Corporation
NPA	Nigeria Ports Authority
NSCDC	Nigeria Security and Civil Defence Corps
PTDF	Petroleum Technology Development Fund
SEC	Securities and Exchange Commission
SMEDAN	Small and Medium Enterprises Development Agency
SUBEB	State Universal Basic Education Board
TRCN	Teachers Registration Council of Nigeria
UN	United Nations



# Introduction

This publication compiles the key issues in the 2014-2017 Audit Reports of the Auditor General for the Federation. The objective is to improve the federal audit practice by putting these issues in the front burner of public discourse. The contents have been arranged according to classifications under various headings for ease of comprehension. There are recommendations at the end of each classification. The recommendations have been adapted from laws and policies (the Constitution of the Federal Republic of Nigeria 1999 as amended, Financial Regulations, Treasury Circulars, etc.) and the recommendations contained in the federal audit reports for the years in focus.

The report documents the withholding of funds due to the Federation Account by key agencies, the failure to remit due sums to the Consolidated Revenue Fund, irregularities in payment and expenditure as well as in contract awards, store items not taken on store charge and unretired loans and advances. It is a continuation of the norm of impaired accountability.

# Introduction

The office of the Auditor-General for the Federation needs a supportive institutional environment in which audit issues can be taken seriously and identified flagrant abuses remedied. In this direction, the collaboration of the Public Accounts Committee of the legislature (PAC), anti-corruption agencies, the media, non-governmental organizations and other aspects of civil society, collectively dubbed “Pillars of Integrity” is imperative. The Auditor-General will be effective to the extent that these vital pillars collaborate to promote accountability and transparency in governance and public finance management.

The anti-corruption agencies include the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and other Related Offences Commission (ICPC), the Bureau of Public Procurement (BPP), set up under the Public Procurement Act of 2007 and the Code of Conduct Bureau (CCB) and Code of Conduct Tribunal (CCT) established by the Constitution.

# Introduction

The expectation is that the work of the Auditor-General would trigger action from the anti-corruption agencies particularly the EFCC and the ICPC. Persons who have been found by audit reports to have mismanaged, diverted, misappropriated or stolen federal funds against the provisions of the Financial Regulations made under the Finance (Management and Control) Act of 1958, the Criminal and Penal Codes should be prosecuted by the EFCC or ICPC. The BPP can also take action relating to sanctions under the Public Procurement Act for offences disclosed from audit reports. The same can be expected from the Code of Conduct Bureau and Code of Conduct Tribunal because many violations of the Financial Regulations documented in the audits present conflict of interest, bribery and abuse of office scenarios. Nigerians expect the anti-corruption agencies to give account of actions taken in furtherance of audit reports because in the past, it appeared that the Auditor-General's office and the anti-corruption agencies worked in parallel lines.

# Introduction

The media is constitutionally (S.22 of the 1999 Constitution) charged to uphold the responsibility and accountability of government to the people. Thus, the radio, television, newspapers, magazines and other media are partners in progress with the office of the Auditor-General by helping to disseminate audit reports, follow-up on audit findings to let the public know whether corrective action has been taken and generally to let the public know of public office holders who are violating extant legal and financial provisions. A strong collaboration between the Auditor-General and the media may serve as deterrence to financial “felonies and misdemeanours”, even if it is for the purpose “of naming and shaming” violators.

In conclusion, there is the need for strong collaboration among the “pillars of integrity”. Nigerians cannot afford this culture of silence in the face of the pillaging of the treasury and deliberate infringements on the tenets of accountability and transparency.

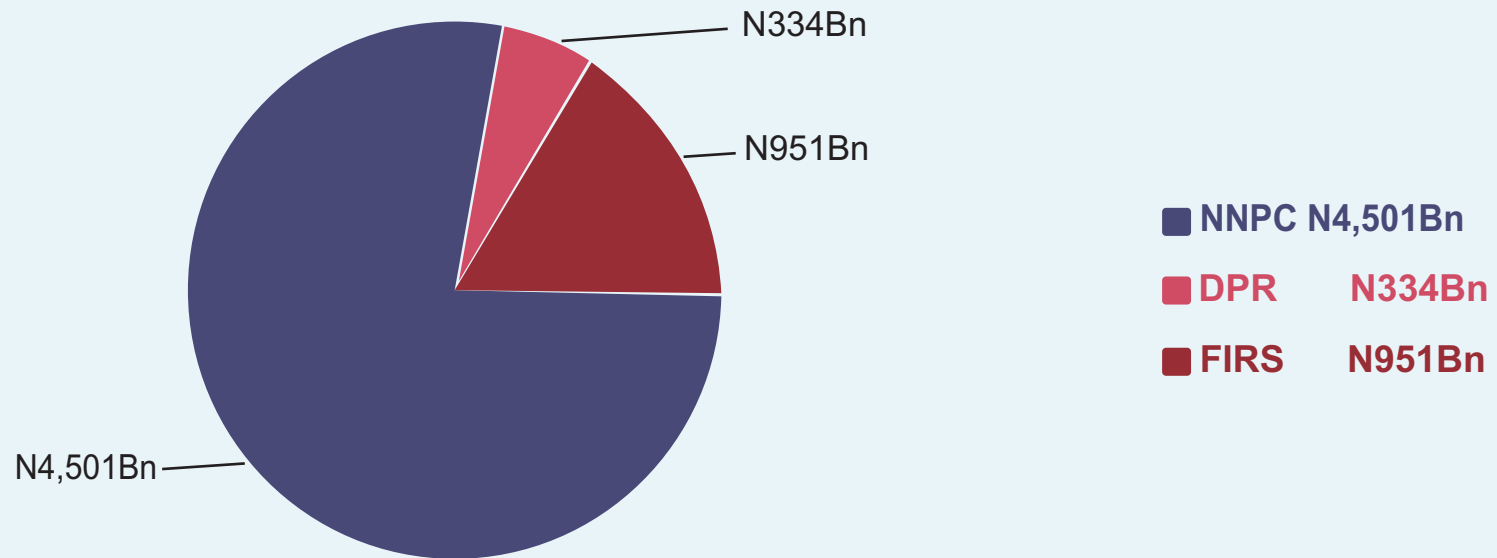
# **FEDERATION ACCOUNT**

(A)

## Unauthorised Deductions from Federation Account (2014-2017)

# N5.786 Trillion

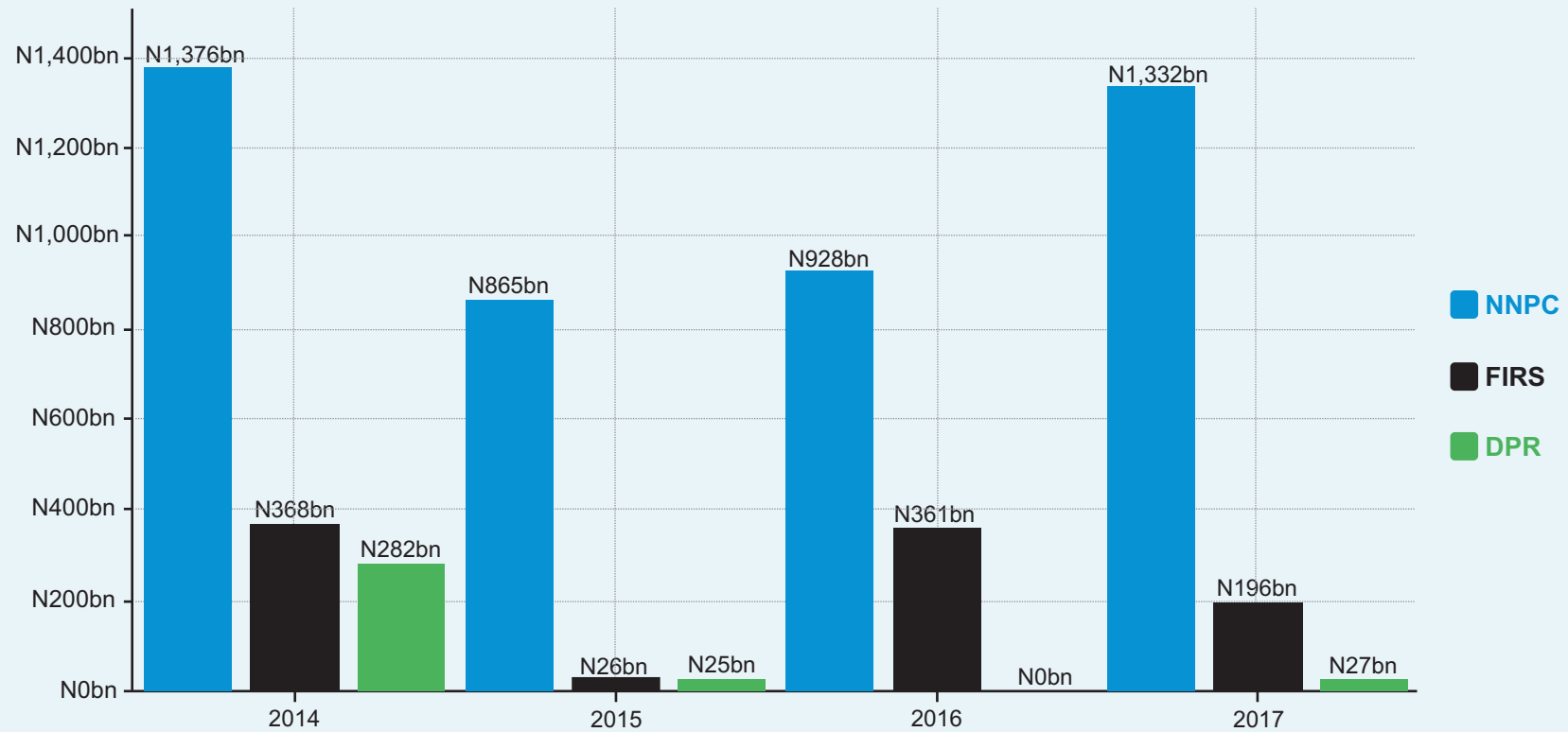
Illegally Deducted Sums by Key FG Revenue Generating Agencies in 4 Years



## (B) Unauthorised Deductions from Federation Account (2014-2017)

# N5.786 Trillion

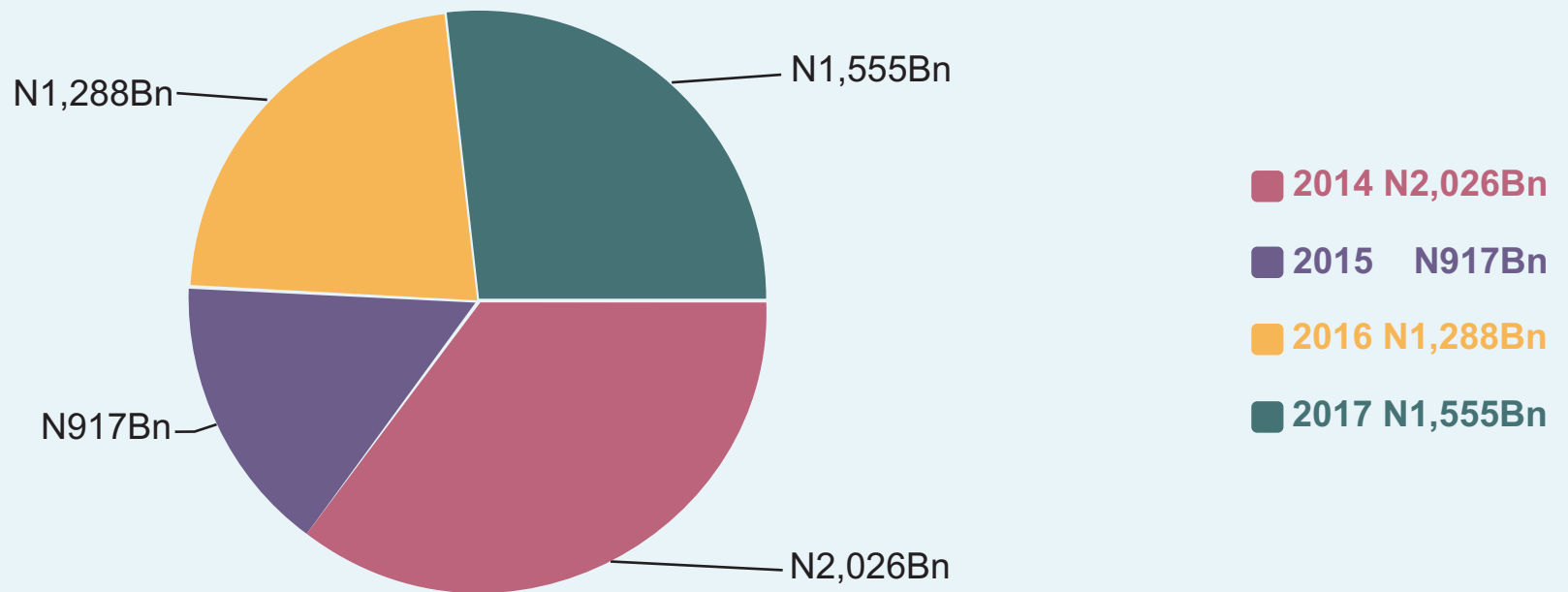
### Illegally Deducted by Three Agencies within Four Years



## (C) Unauthorised Deductions from Federation Account (2014-2017)

# N5.786 Trillion

Illegally Deducted by NNPC, DPR & FIRS between 2014 & 2017





# Recommendations

The Accountant-General of the Federation and the Minister of Finance are required to ensure that all deductions made at source contrary to Section 162 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) are stopped. The section provides 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 of 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”*

# Recommendations

Beyond the Accountant-General, the President by virtue of his broad powers under S.5 of the 1999 Constitution should give clear orders that all due sums should be paid into the Federation Account. This recommendation is also based on the fact that the key agency responsible for the bulk of the deductions - the Nigeria National Petroleum Corporation (NNPC) is directly under his supervision as the Minister of Petroleum.

Furthermore, the unauthorised deductions make a strong case for the expeditious enactment of the governance and administrative reforms proposed in the Petroleum Industry Bill to enable the NNPC or its equivalent to operate like a commercial firm.

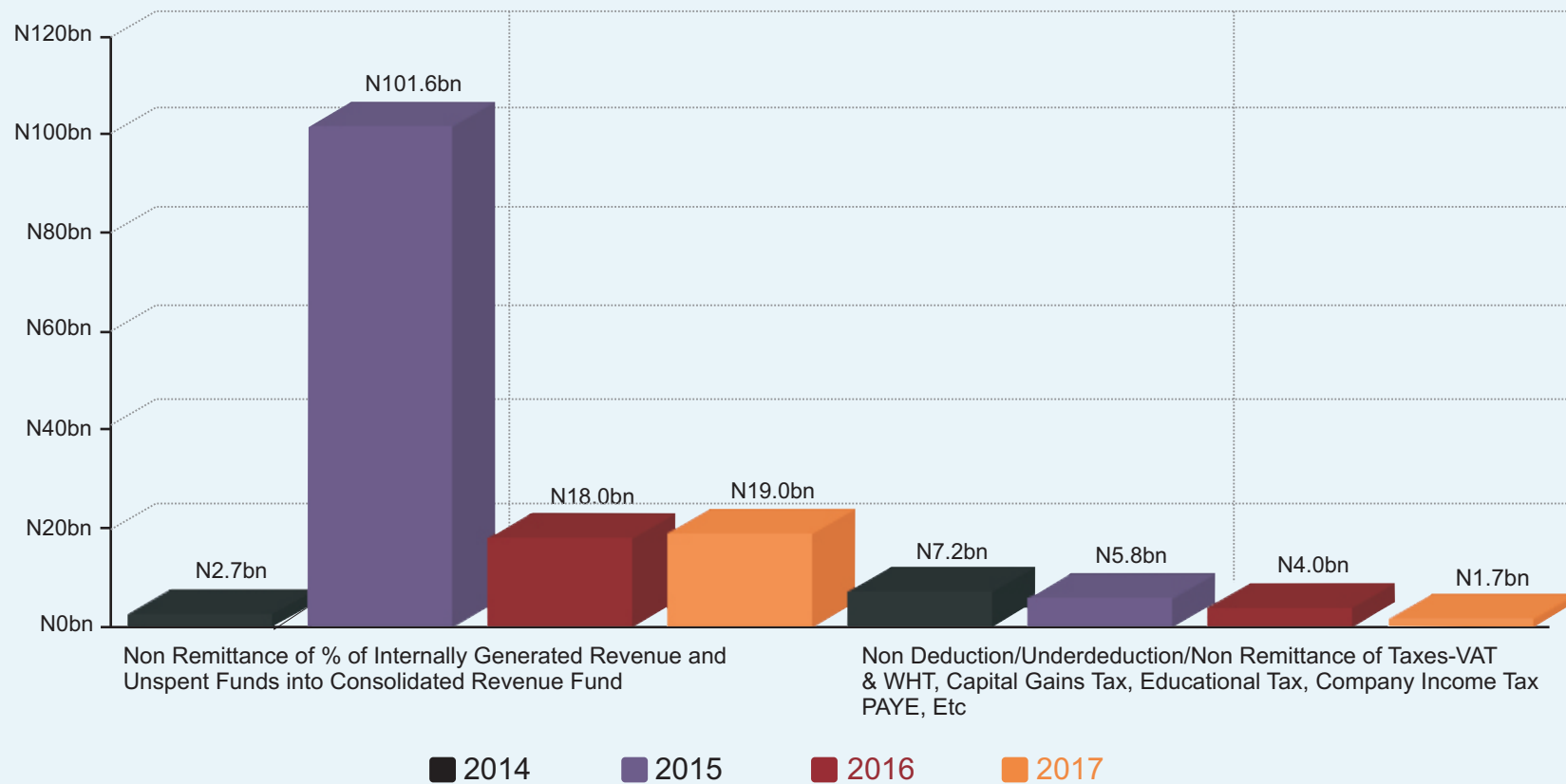
The states who are shortchanged by these unauthorised deductions should challenge the practice at the Supreme Court.

**FAILURE IN REVENUE  
GENERATION AND  
REMITTANCES BY MINISTRIES,  
DEPARTMENTS & AGENCIES  
(MDAs)**

# Failure in Revenue Generation and Remittances by MDAs

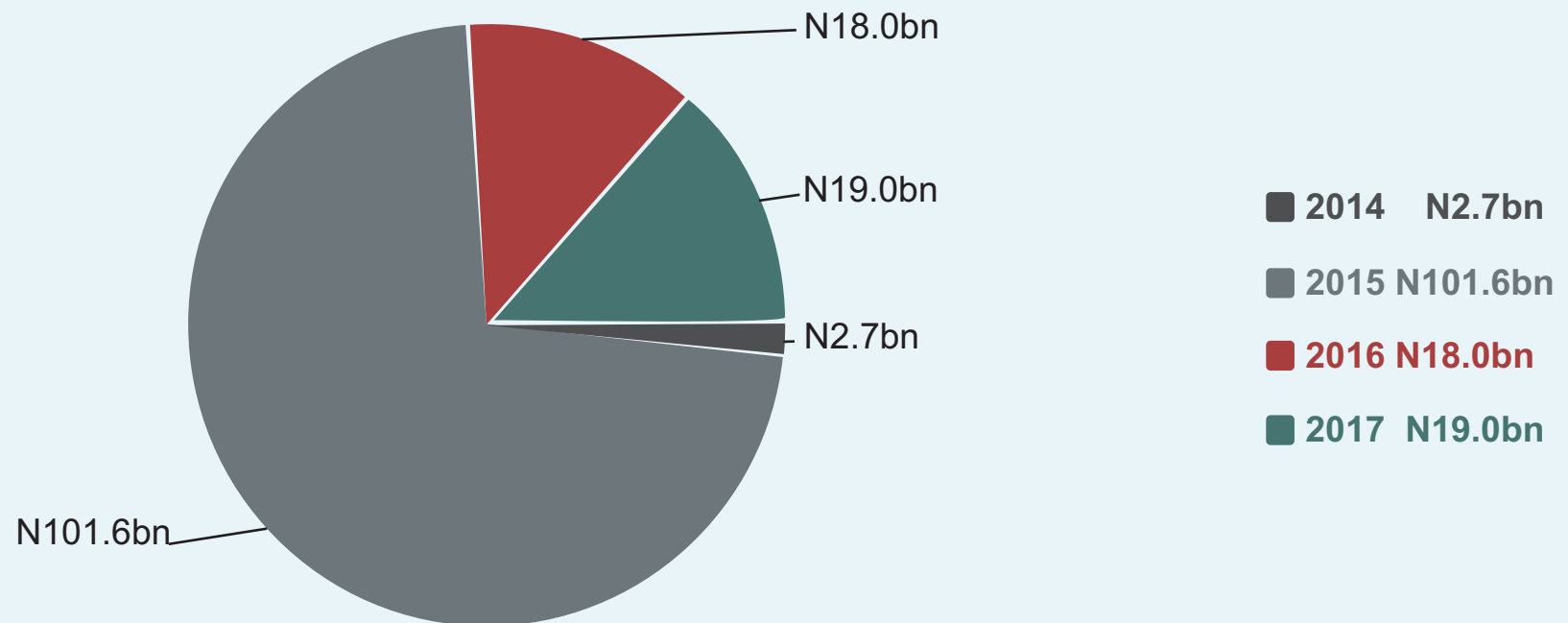
## N160 Billion

Between 2014 and 2017



# (A) Non-Remittance of % of Internally Generated Revenue/Unspent Fund into Consolidated Revenue Fund

## N141.3 Billion Between 2014 and 2017



# (B) Non-Remittance of % of Internally Generated Revenue/Unspent Fund into Consolidated Revenue Fund

## N141.3 billion Between 2014 and 2017

### Some Key Agencies Involved

#### 2014

Nigerian Embassy,  
Washington DC-  
**N578mn**  
Nigerian Prison HQ  
Abuja-**N243mn**  
Federal University, Oye  
Ekiti-**N276mn**  
Petroleum Equalization  
Fund-**N948mn**

#### 2015

Embassy of Nigeria, Berlin,  
Germany-**N2.5bn**  
NAFDAC-**N1.87bn**  
NHIS-**N3.71bn**  
PTDF-**N4.04bn**  
NPA-**N67.6bn**  
Nigerian Bulk Electricity  
Trading-**N6.5bn**  
Federal Housing Authority-  
**N421mn**  
University of Lagos  
**N1.00bn**

#### 2016

NAFDAC-**N1.77bn**  
NHIS-**N15.2bn**  
Federal University  
Otuoke-**N133mn**  
Petroleum Equalization  
Fund(Mgt) Board-  
**N100mn**  
Ahmadu Bello  
University Teaching  
Hospital-**N15mn**

#### 2017

University of Abuja-  
**N603mn**  
NECO-**N6.5bn**  
BPE-**N7.5mn**  
FUTO, Owerri-  
**N748mn**  
TRCN-**355mn**  
NAPTIN-**N206mn**  
SEC-**N2.29bn**  
FMC Abeokuta-  
**N155mn**

# Recommendations

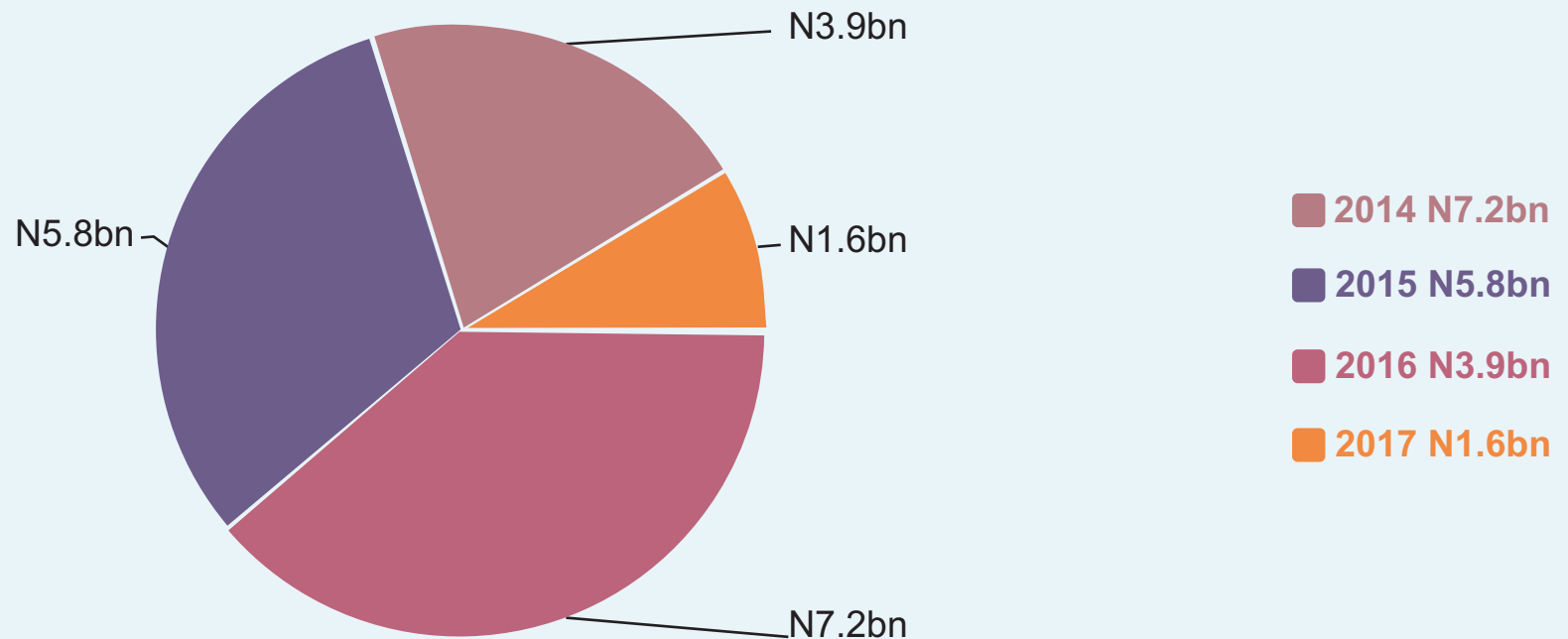
The Minister of Finance should devise a proper strategy to improve the oversight of revenue generating agencies. A timely reconciliation of all revenues accruing to the Consolidated Revenue Fund (CRF) should be done immediately, to ensure that funds meant for Government are remitted as and when due. The Accounting Officer is under obligation by Financial Regulation (FR) 112 (L) to ensure that any revenues collected are not spent, but promptly remitted to the appropriate authorities. Adequate sanctions including prosecution and removal from office should be implemented against the heads of agencies failing to remit appropriately and in a timely manner. The Attorney General of the Federation, Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC) should embark on the prosecution and recovery of the remittances.

The President should give directives to the Accountant-General of the Federation for the creation of sub-accounts in the Treasury Single Account for the domicile of all IGR of relevant agencies and automatically deduct the requisite 25% (as required by Finance Circular Ref No: BO/RVE/12235/259/VII/201 dated 11th November 2011) on a quarterly basis without recourse to the agencies or waiting for the end of year to calculate the due amount. However, in the event of a dispute, reconciliations will be done on a monthly or quarterly basis.

# (A) Non-Deduction/Underdeduction/Nonremittance of Taxes-VAT & WHT, Capital Gains Tax, Educational Tax, Company Income Tax, PAYE.

## N18.5 Billion

Between 2014 and 2017





## **(B) Non-Deduction/Under deduction / Non Remittance of Taxes-VAT & WHT, Capital Gains Tax, Educational Tax, Company Income Tax, PAYE Etc.**

### **N18.5bn Between 2014 and 2017**

#### **Some Key Agencies Involved**

##### **2014**

NPF, Plateau Command-  
**N2015mn**  
Nigerian Prison Service,  
HQ-**N2.03bn**  
Nigerian Railway  
Corporation-**N3.09bn**  
Petroleum Equalization  
Fund-**N578mn**

##### **2015**

Ministry of Niger Delta  
Affairs-**N1.7bn**  
NSCDC-**N526mn**  
Nigerian Prisons Service  
HQ-**N2.08bn**  
Ministry of Police Affairs-  
**N142mn**

##### **2016**

NAFDAC-**N387mn**  
University of Jos **N327mn**  
Federal Ministry of Power  
Works & Housing-**N673mn**  
NSCDC-**N1.22bn**  
NASS(Senate)-**N118mn**  
NASS(House of Reps)-  
**N821mn**

##### **2017**

Kaduna Polytechnic-  
**N438mn**  
University of Uyo-  
**N635mn**  
National Centre for  
Women  
Development-  
**N135mn**  
Nigerian Railway  
Corporation-  
**N122mn**

# Recommendations

For non-deduction and under-deduction of taxes, the Accounting Officer of the agencies involved should be compelled to collect the due sums through directives from the President, Secretary to the Government of the Federation or Head of Service as the case may be. FR 234 states:

*“(i) It is mandatory for Accounting Officers to ensure full compliance with Value Added Tax (VAT) and Withholding Tax (WT) due on supply and service contract and actual remittance of same”.*

*“(ii) Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to the Federal Inland Revenue Service by any ministry/extra ministerial department shall be recovered from the statutory allocation of the defaulting ministry/extra ministerial office and other arms of government”.*

*“(iii) Accounting Officers/Sub Accounting Officers who fails to provide for and remit VAT and WHT due on vatable supplies and services shall be sanctioned under the applicable VAT Act No.102 of 1993 which may include fines and or imprisonment”.*

# Recommendations

The sanction for failure to collect and account for government revenue is provided in Financial Regulation 3112:

*“(I) A public officer who fails to respond to the Auditor General’s query satisfactorily within 21 days for failure to collect government revenue shall be surcharged and be transferred to another schedule.*

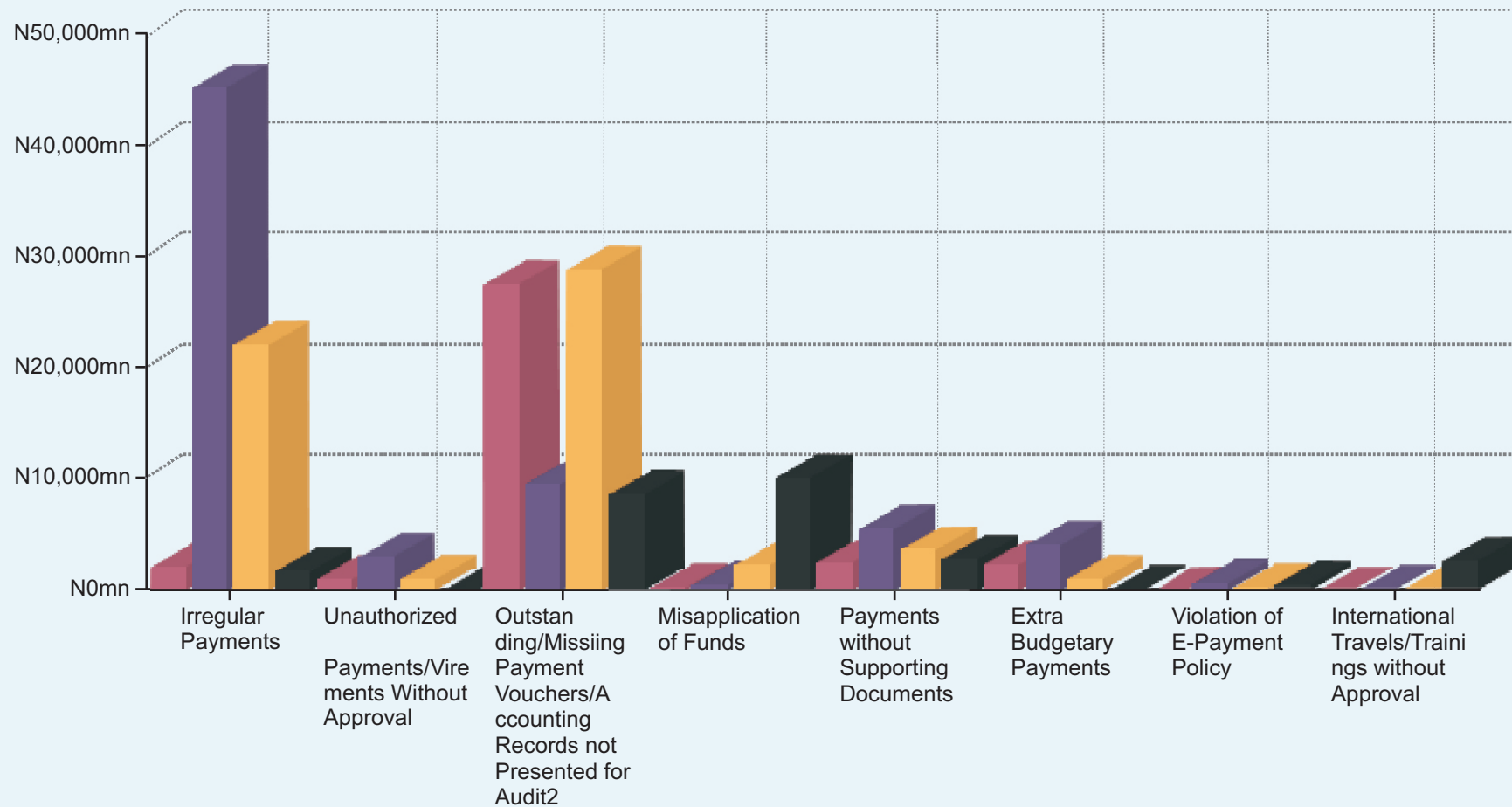
*(ii) Where an officer fails to give satisfactory reply to an audit query within 7 days for his failure to account for government revenue, such officer shall be surcharged for the full amount involved and such officer handed over to either the Economic and Financial Crimes Commission (EFCC) or Independent Corrupt Practices and Other Related Offences Commission (ICPC).”*

For non-remittance, adequate sanctions including prosecution and removal from office should be implemented against the Accounting Officers/Sub Accounting Officers of agencies failing to remit appropriately and in a timely manner. The Attorney General of the Federation, EFCC and ICPC should embark on the prosecution and recovery of the remittances.

# **IRREGULARITIES IN PAYMENT/EXPENDITURE**

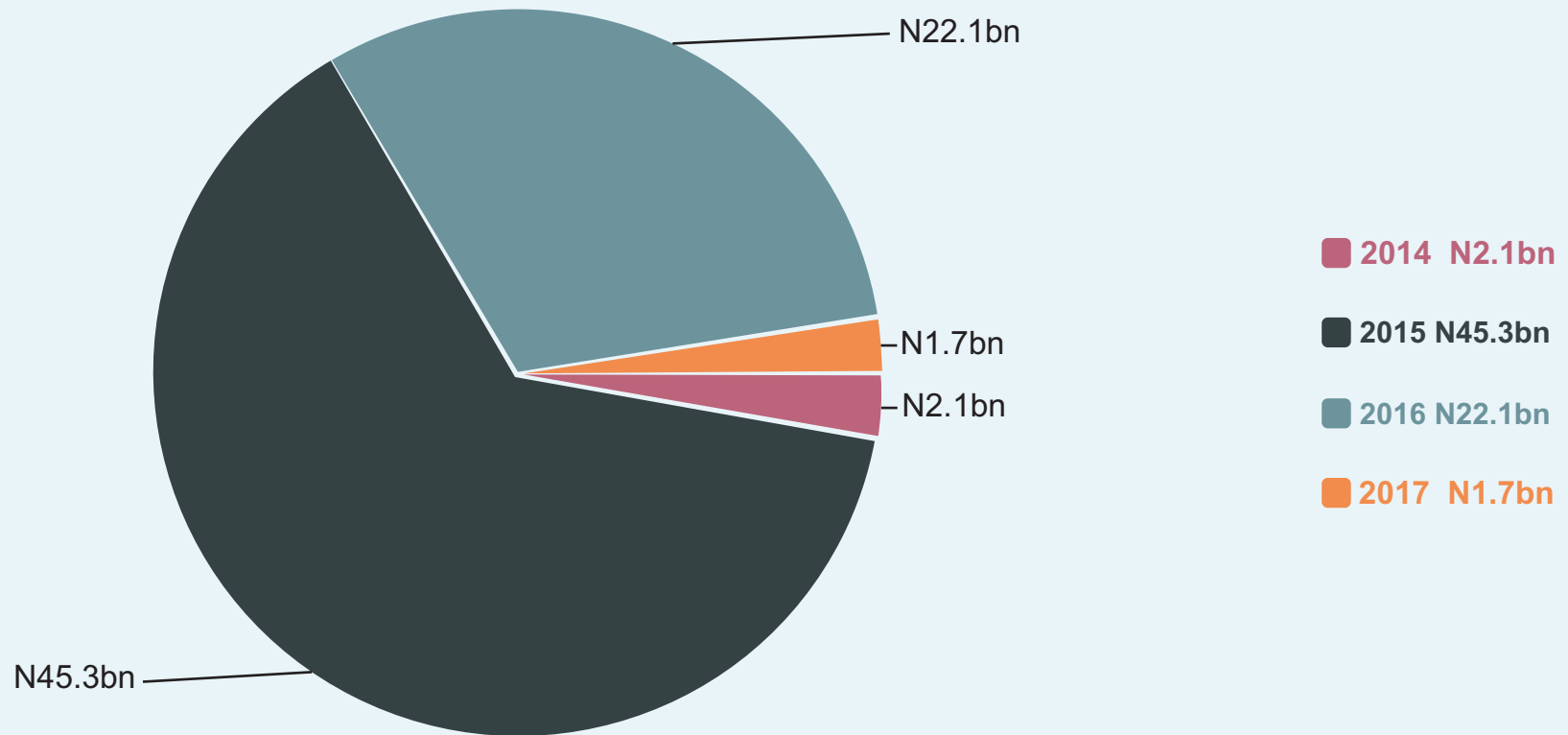
# Irregularities in Payments/Expenditure

**N370.55 Billion**  
Between 2014 and 2017



# (A) Irregular Payments

## N71.2 Billion Between 2014 and 2017



# (B) Irregular Payments

## N71.2bn Between 2014 and 2017

### Some Key Federal Agencies Involved

#### 2014

Nigerian Permanent Mission to the UN-  
**N165mn**  
NSCDC - **N108mn**  
NASS(Legislative Aides)-**N936mn**  
Federal Ministry of Industry, Trade and Investment-**N346mn**  
University of Nigeria Nsukka-**N115mn**

#### 2015

Federal Ministry of Women Affairs -**N112mn**  
National Population Commission-**N127mn**  
Ministry of Defence-**N553mn**  
Pension Transitional Arrangement Directorate-**N3.6bn**  
NIMC-**N1.6bn**  
NIMASA -**N14.9bn**  
Federal Ministry of Youths and Sports-**N299mn**  
PTDF -**N22.3bn**  
NAFDAC- **N800mn**

#### 2016

NHIS - **N112mn**  
Federal University Otuoke - **N237mn**  
Federal University of Technology, Minna-  
**N199mn**  
Budget Office of the Federation - **N19.09bn**  
Ministry of Finance-  
**N128mn**  
Federal University of Technology, Owerri-  
**N1.79bn**

#### 2017

Federal University of Petroleum Resources Effurun-**N350mn**  
University of Abuja-  
**N166m**  
University of Ilorin-  
**N5.13bn**  
National Examinations Council-**N298mn**

# Recommendations

Financial Regulations 417 states that:

*“Expenditure shall strictly be classified in accordance with the estimates and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed”.*

Similarly, Financial Regulation 2906(i) states that for contracts to be seen as validly executed:

*“All contracts or tenders falling within the limits of the threshold prescribed by the Bureau for Public Procurements, except as exempted under the Act, shall attract a "Certificate of 'No objection' to award Contract for such to be seen as validly executed. The Bureau shall issue this certificate only when it is satisfied that all necessary pre-requisites have been complied with.”*

Irregular payments for unauthorised overseas medical expenses without approval from Head of Service of the Federation violates the requirements of Public Service Rules (PSR) 070206 (a) which states that:

*“Approval for journeys outside Nigeria for medical treatment will only be granted by the Head of the Civil Service of the Federation. The Federal Ministry of Health should be informed of such approvals accordingly. This will be confined to, based on the recommendation of the approved Health Care Provider, serious cases where a patient’s life is in danger or where the examination is necessary for diagnosis of difficult cases or to ensure that a patient is fully recovered and able to undertake the duties of his office. Where the officer is treated as an out-patient, he will be entitled to estacode allowance at the appropriate rate”.*



# Recommendations

Irregular payments in unauthorised allowances to staff contravenes Circular Ref. No SWC/S/04/S.167/216 of 12th February, 2004, which states that all self-funded federal Parastatals and Agencies which wish to monetize their fringe benefits, should always submit the proposal package to the National Salaries, Income and Wages Commission for necessary evaluation and approval before implementation.

Money paid out without evidence of authorization from the appropriate authority, proper documentation or evidence of proper contracting should be recovered by the Accounting Officer and paid back to Treasury. Otherwise, the Accounting Officer/public officer should be removed from his schedule in accordance with FR 3106 which states:

*“A public officer who makes an irregular payment from public funds, shall be given 21 days notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule”.*

Also, FR 3111 states that:

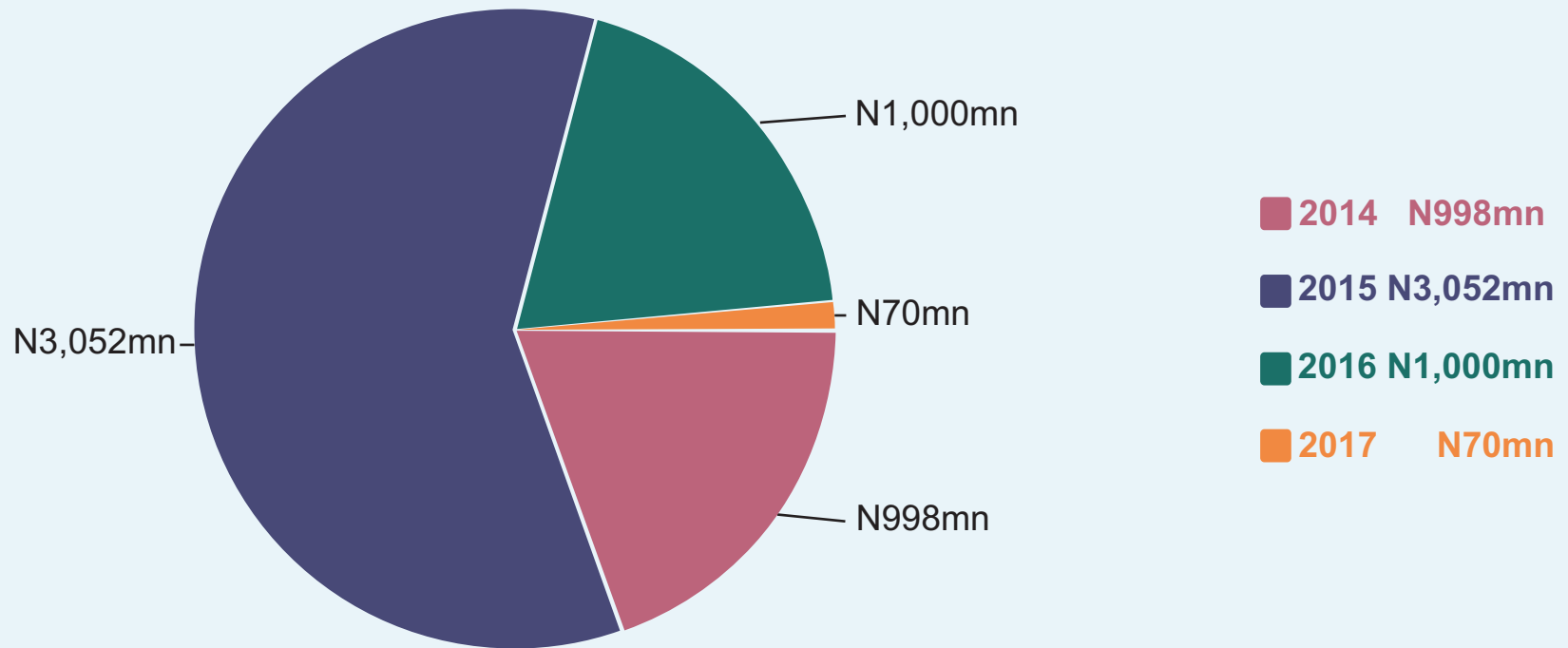
*“A public officer who receives a query involving an overpayment of public funds in respect of salaries and allowances to staff, shall be given 21 days within which to reply to the query and refund the amount overpaid. He shall also be disciplined in accordance with the Public Service Rules and if need be, the matter should be referred to the police for prosecution”.*

If the transactions leading up to this reveals a crime, prosecution by relevant agencies should follow.

# (A) Unauthorised Payments/Virement without Approval

## N5.120 Billion

Sums of Money by Year (between 2014 and 2017)



## (B) Unauthorised Payments/Virement without Approval

### Some Key Federal Agencies Involved

#### 2014

Federal Ministry of Agriculture-**N230mn**

Federal Ministry of Science and Technology-**N103mn**

Nigerian Embassy in the Hague-**N145mn**

Federal Ministry of Trade Industry and Investment-**N123mn**

Petroleum Training Institute Effurun-**N100mn**

#### 2015

Ministry of Aviation-**N147mn**

Nigerian Embassy, Berlin Germany-**N248mn**

NHIS-**N1.57bn**

NAFDAC-**N653mn**

#### 2016

NEITI-**N155mn**

National Orthopaedic Hospital Enugu-**N115mn**

FMC Owerri-**N346mn**

Federal University, Otuoke-**N231mn**

#### 2017

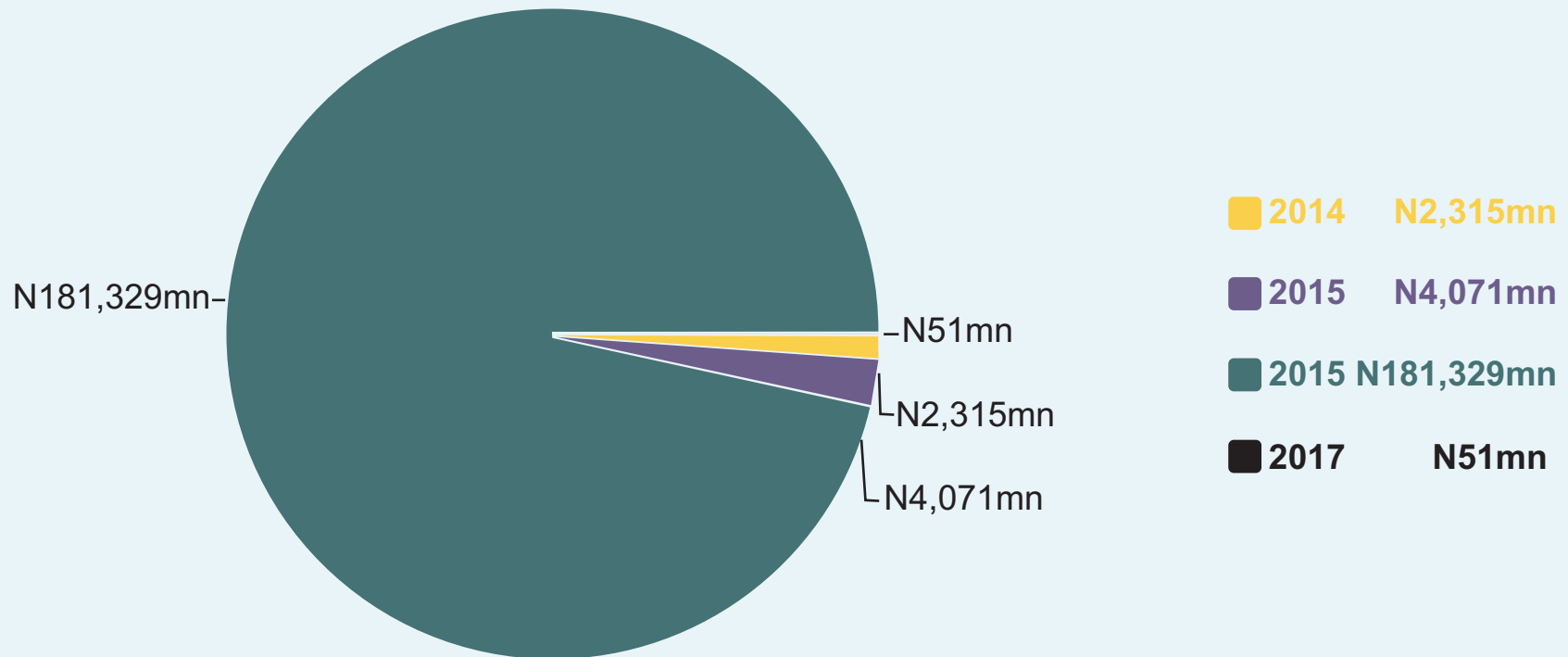
University of Uyo-**N38mn**

Federal University Lokoja-**N16mn**

# (A) Extra Budgetary Payments

## N187.768 Billion

Between 2014 and 2017



# **(B) Extra Budgetary Payments**

## Some of the Key Agencies Involved

### **2014**

Nigerian Permanent Mission to the UN-  
**N784mn**  
University of Port Harcourt Teaching Hospital-**N334mn**  
National Judicial Council-**N618mn**  
National Hospital Abuja-**N552mn**

### **2015**

Ministry of Aviation- **N174mn**  
Federal Ministry of Power, Works and Housing-**N1.26bn**  
Public Service Institute of Nigeria-**N85mn**  
NIMASA-**N247mn**  
National Hospital Abuja-  
**N522mn**  
NHIS-**N1.7bn**

### **2016**

Budget Office of the Federation-**N180bn**  
Consular Office, Frankfurt Germany-  
**N164mn**  
Nigerian High Commission London-  
**N584m**  
NDLEA-**257mn**

### **2017**

University of Uyo-  
**N30mn**  
FUTA, Akure-**N7mn**

# Recommendations

Spending without appropriation violates S.81 of the Constitution which demands that executive estimates are sent to the legislature which approves and gives authority for expenditure while the head of the executive assents to the budget bill. S.27 (1) of the Fiscal Responsibility Act (FRA) states that:

*“The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act”.*

Virtually, all Federal Appropriation Acts provide a clause such as:

*“All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation and applied only for the purpose specified in the First Schedule to this Act”*

Also, Financial Regulation 417 requires that expenditures are made strictly in line with budget. It states:

*“Expenditure shall be strictly classified in accordance with the estimate. And votes must be applied only for the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed”.*

# Recommendations

S.22 (5) of the Corrupt Practices and Other Related Offences Act provides as follows:

*"Any public officer who transfers or spends any sum allocated for a particular project, or service, on another project or service, shall be guilty of an offence under this Act and on conviction be liable to one year imprisonment or a fine of fifty thousand naira".*

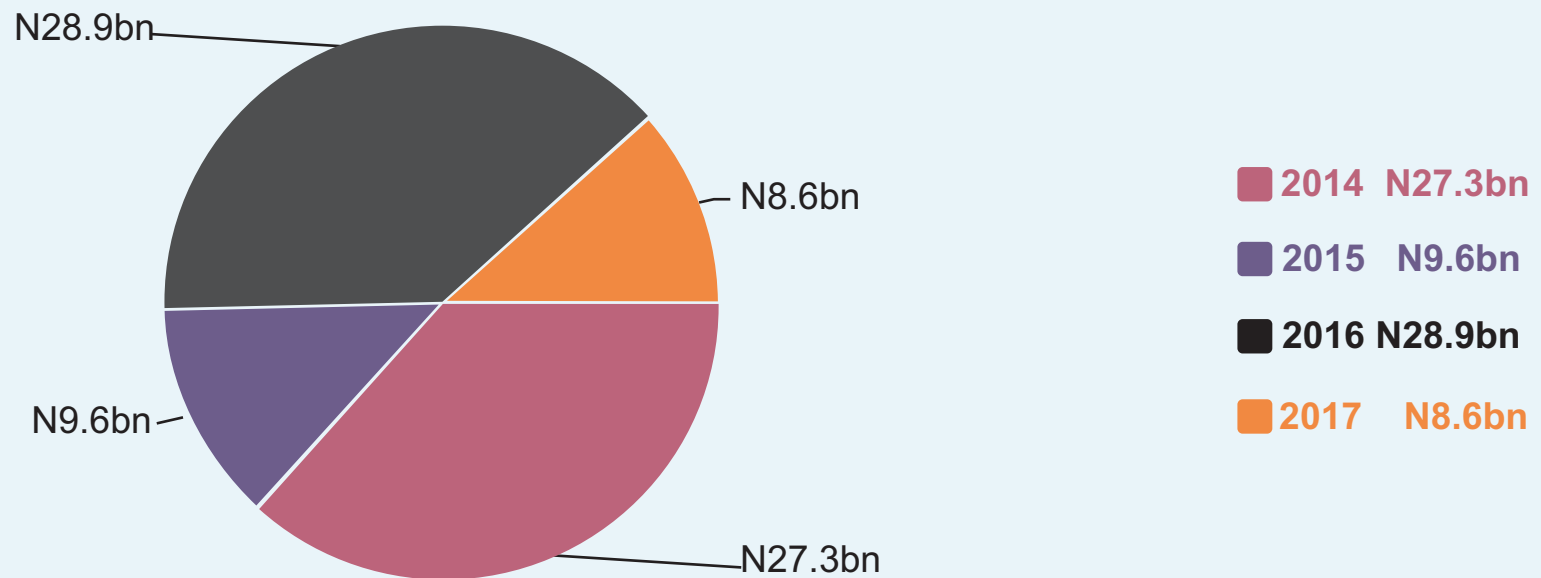
Furthermore, virements can only be undertaken in accordance with a procedure known to law. S.27 (2) of the Fiscal Responsibility Act states the procedure as follows:

*"Without prejudice to subsection (1) of this section, the Minister may in exceptional circumstances and in the overall public interest, recommend for the approval of the National Assembly virements from subheads under heads of account, without exceeding the amount appropriated to such head of account".*

On the basis of the foregoing legal provisions, any expenditure without appropriation or virement without legislative approval is illegal, null and void. It should be recovered from the approving officers or Accounting Officer.

# (A) Outstanding Payment Vouchers/Missing Payment Vouchers/Accounting Records not Presented for Audit

**N74.4 Billion**  
Between 2014 and 2017





## (B) Outstanding Payment Vouchers/Missing Payment Vouchers/Accounting Records not Presented for Audit

### Some of the Key Federal Agencies Involved

#### 2014

Federal Ministry of Communication Technology-**N222mn**  
 Federal Ministry of Power-**N243mn**  
 Federal Ministry of Culture and Tourism-**N103mn**  
 Ministry of Niger Delta Affairs-**N322mn**  
 NSCDC-**N197mn**  
 Federal High Court-**N1.3mn**  
 Nass (Management) **N19.1bn**  
 Federal Polytechnic Ekowe-**N462mn**  
 Ecological Funds Office-**N4.3bn**

#### 2015

Ministry of Petroleum Resources-**N536mn**  
 National Population Commission-**N219mn**  
 Ministry of Police Affairs-**N815mn**  
 NASS (Management)-**N115mn**  
 Federal Ministry Youths and Sports(National Sports Commission)-**N497mn**  
 NYSC-**N115mn**  
 NHIS-**N161mn**  
 Federal Ministry of Health-**N6.0bn**  
 NAFDAC-**N223mn**  
 Federal Polytechnic Ekowe-**N158mn**  
 Federal University of Technology, Akure-**N177mn**

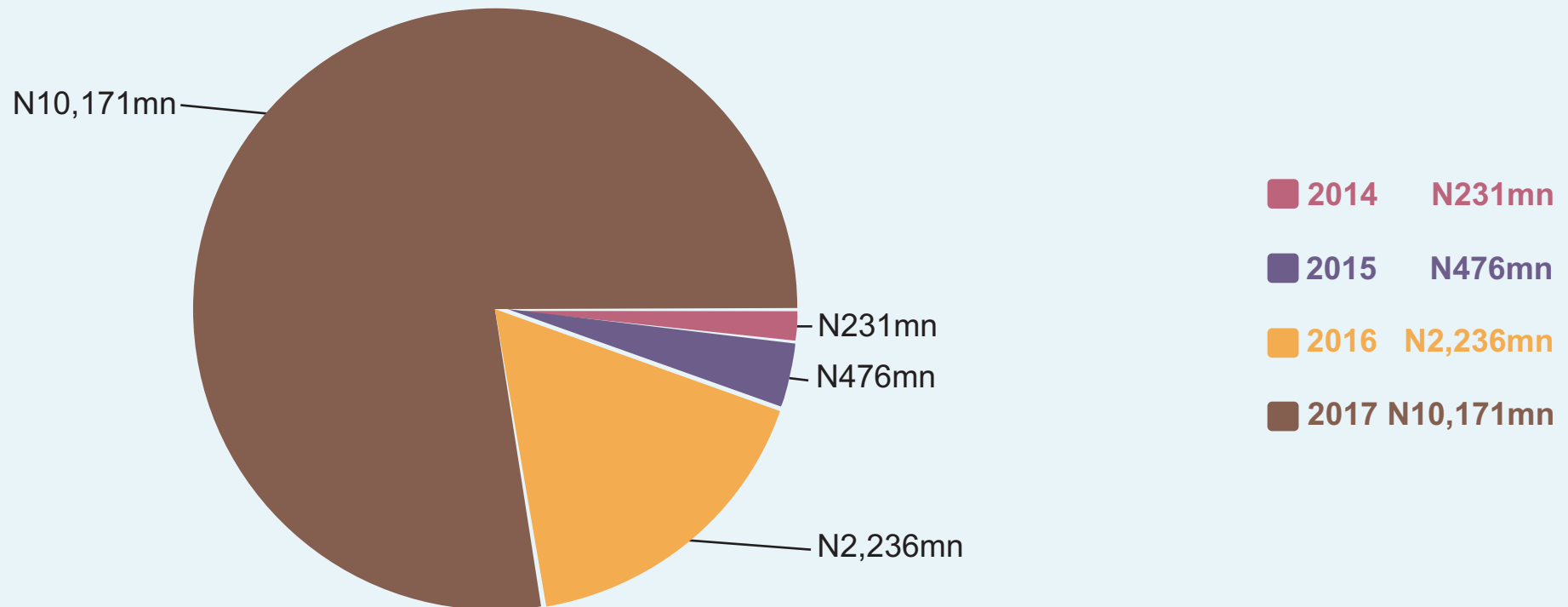
#### 2016

National Orthopaedic Hospital Enugu-**N134mn**  
 Federal University Otuoke-**N334mn**  
 Budget Office of the Federation-**N4.9bn**  
 Embassy of Nigeria in Berlin Germany-**N391mn**  
 National Population Commission-**N450mn**  
 PTAD-**N17.4bn**  
 Ministry of Interior-**N1.3bn**  
 NASS (Management) **N116mn**  
 NASS(Senate)-**N109mn**  
 FUTO, Owerri-**N2.9bn**

#### 2017

FUTA, Akure-**N237mn**  
 FUTO, Owerri-**N188mn**  
 Plateau UBEB **N1.6bn**  
 University of Oyo **N161mn**  
 Ministry of Foreign Affairs-**N4.3bn**  
 Ministry of Foreign Affairs-**N118mn**  
 Industrial Arbitration Panel-**N147mn**  
 Office of the Head of Civil Service-**N301mn**  
 NASS (Management)-**N673mn**  
 Ministry of Water Resources-**N339mn**

# (A) Misapplication of Funds N13.114 Billion Between 2014 and 2017



# (B) Misapplication of Funds

## Some of the Key Agencies Involved

### 2014

Federal University of Petroleum Resources Effurun-N97mn  
FCTA Fadama Office-N35mn  
NASS (Senate)-N38mn

### 2015

NASS (Senate)-N186mn  
Federal Polytechnic Kebbi-N116mn  
Modibbo Adama University of Technology, Yola-N124mn  
Nigeria Bulk Electricity Trading-N48mn

### 2016

Bank of Agriculture-N49mn  
Ahmadu Bello University Teaching Hospital-N53mn  
Nigerian Embassy Berlin, Germany-N1.7bn  
University of Portharcourt-N289mn

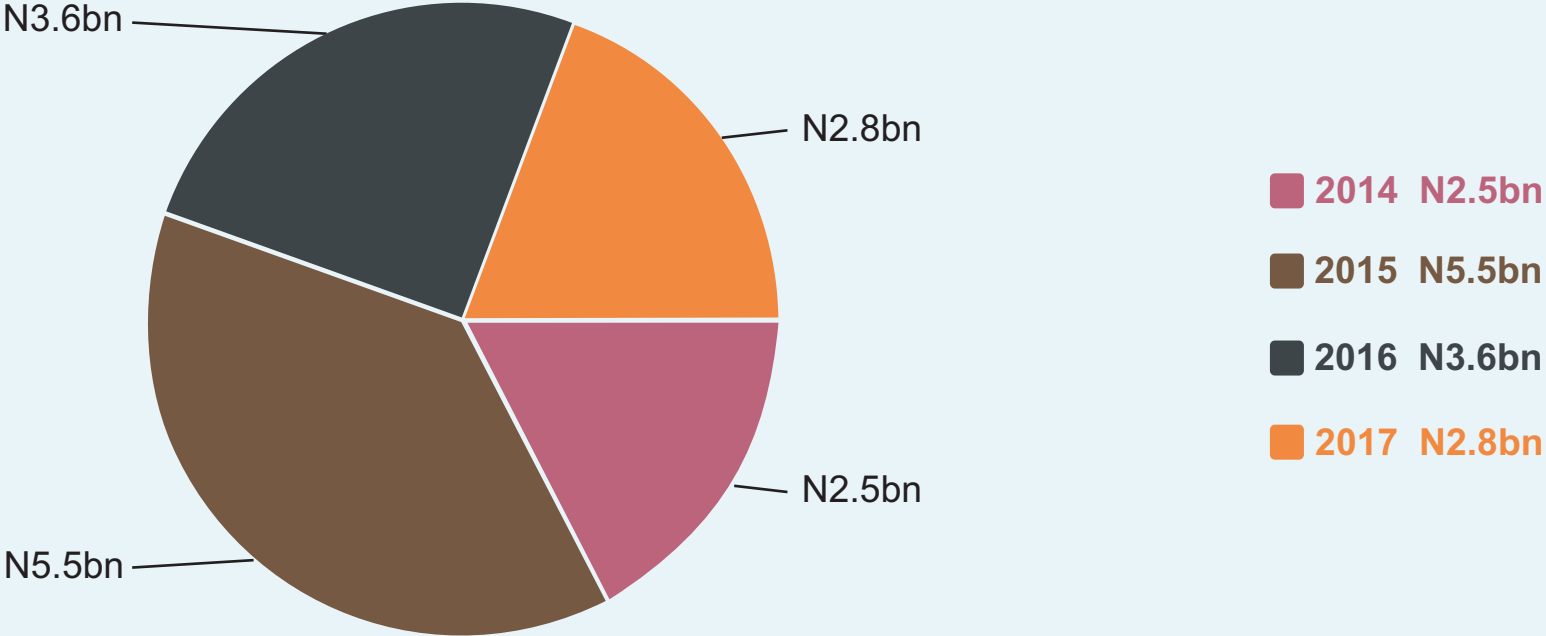
### 2017

Federal University of Petroleum Resources, Effurun-N267mn  
Kaduna Polytechnic-N463mn  
University of Abuja-N105mn  
FUTO, Owerri-N244mn  
Federal University Lokoja-N707mn  
Federal University of Petroleum Resources-N830mn  
NHIS-N7.1bn

# (A) Payments Made without Supporting Documents

## N14.4 Billion

Between 2014 and 2017



# (B) Payments Made without Supporting Documents

## Key Agencies Involved

### 2014

Ministry of Police Affairs-**N740mn**  
Ministry of Defence-**N518mn**  
Federal Polytechnic Ekowe-**N189mn**  
Nigerian Railway Corporation-**N226mn**  
National Judicial Council-**N344mn**

### 2015

Abuja Technology Village Free Zone Company-**N317mn**  
NIMC-**N472mn**  
Nigerian Electricity Liability Management Company-**N1.25bn**  
Nigerian Ports Authority-**N1.49bn**  
Ministry of Petroleum Resources-**N864mn**  
NHIS-**N517mn**

### 2016

Bank of Agriculture-**N264mn**  
National Primary Healthcare Development Agency-**N807mn**  
Ahmadu Bellio University Teaching Hospital-**N379mn**  
NAFDAC-**N323MN**  
Ministry of Finance-**N234mn**  
NSCDC-**N653mn**  
NASS (Management)-**N417mn**

### 2017

University of Abuja-**N104mn**  
FUTO, Owerri-**N1.05bn**  
National Oil Palm Research Institute, BeninCity-**N210mn**  
Federal Capital Territory Administration-**N393mn**  
NAPTIN-**N182mn**  
Advanced Manufacturing Technology Programme-**N126mn**

# Recommendations

The sanctions contained in FR 3106 should be invoked.

*“A public officer who makes an irregular payment from public funds, shall be given 21 days notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule”.*

Failure to produce payment vouchers supported by relevant documentation for audit despite repeated demands violates FR 110:

*“By virtue of the responsibilities and functions of the Accountant General and Auditor General or their representatives shall, at all reasonable times, have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of federal ministries/extra ministerial offices and other arms of government or units. They shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions”.*

# Recommendations

Also, FR 601 provides:

*“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 circumstance shall a cheque be raised or cash paid for service for which a voucher has not been raised”.*

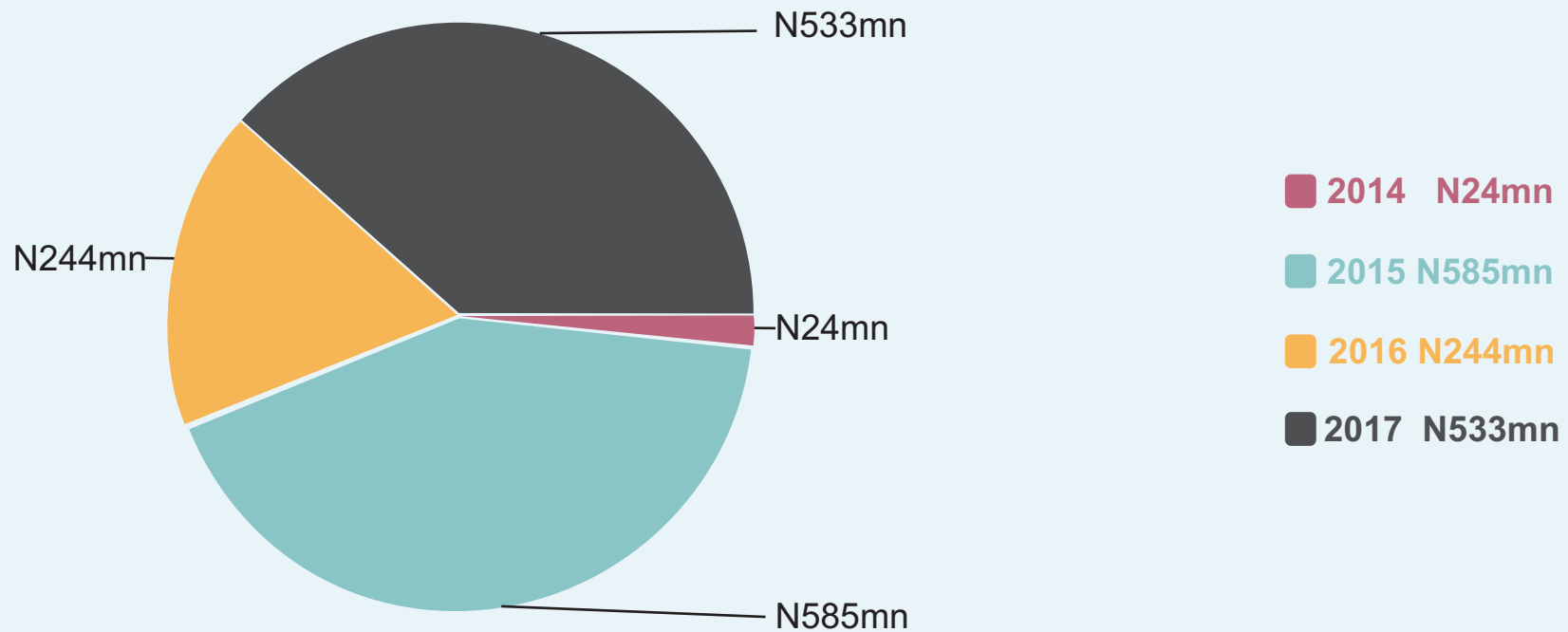
Furthermore, FR 603 (i) requires that:

*“All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances, and rates, as to enable them to be checked without reference to any other documents and be supported by relevant documents such as local purchase order, invoice, special letters of authority, time sheets, etc.”*

Therefore, not providing outstanding payment vouchers or cases of missing payment vouchers and accounting records not presented for audit are offences that should be sanctioned under extant FR. The Accounting Officer should recover and pay back the due sums to the Treasury. The Attorney General of the Federation or EFCC or ICPC should consider prosecuting the officers involved for offences disclosed by their action and to recover the funds paid without supporting documentation.

# (A) Violation of E-Payment Policy

**N1.386 Billion**  
Between 2014 and 2017





# (B) Violation of E-Payment Policy

## Some of the Key Agencies Involved

### 2014

Nigerian  
Immigration  
Service-N16mn  
FCT Scholarship  
Board-N5mn  
NEITI-N3mn

### 2015

Nigerian Institute for  
Legislative Studies-  
N246mn  
NAFDAC-N44mn  
PTDF-N25mn  
CUSTOMS-94mn

### 2016

National Orientation  
Agency-N129mn  
Ministry of Defence-  
N44mn  
Cooperative  
Information Network,,  
COPINE, Ile Ife-  
N26mn

### 2017

Nigerian Institute for  
Legislative Studies-  
N67mn  
Military Pension  
Board-N81mn  
Plateau UBEB-N70mn  
FUTO, Owerri-N45mn  
Federal University of  
Petroleum Resources-  
FUPRE-N40mn

# Recommendations

The Federal Government Circular Ref. No. TRY/A8/B8/2008 dated 22nd October, 2008, provides that money should be paid to individual beneficiaries through their private bank accounts. The E-payment policy requires direct transfers of money without withdrawal of cash or payment through other members or staff accounts. When this is violated and money is paid in circumstances that do not show that the ultimate beneficiaries got the money, the Accounting Officer and other officers involved should be made to return the money to Treasury.

FR 3127 and 3128 provide sanctions for making payments using cheque or cash without exemption.

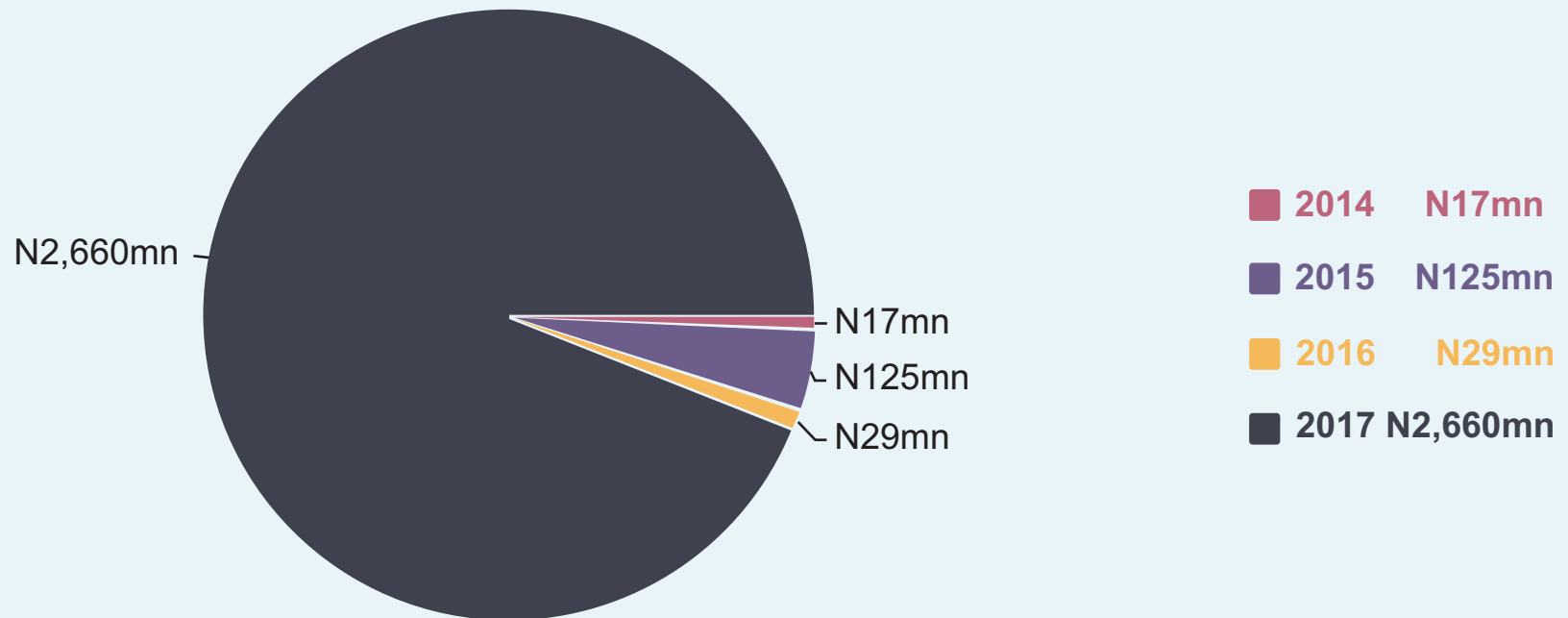
*“Any organization that makes payment by cheque or cash without having been exempted from the e-payment policy shall have its budget allocation suspended”*

*“Any officer who makes payment by cheque or cash 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”.*

## (A) International Travels/Tainings without Approval

# N2.831 Billion

### Between 2014 and 2017



# **(B) International Travels/Training without Approval**

## Some of the Key Agencies Involved

### **2014**

National Judicial  
Institute-**N12mn**  
Federal University  
of Petroleum  
Resources Effurun-  
**N3mn**

### **2015**

Nigerian Bulk  
Electricity Trading-  
**N95mn**  
Nigerian Export  
Promotion Council-  
**N26mn**

### **2016**

Educational  
Research and  
Development  
Council-**N16mn**  
Ministry of Interior-  
**N6mn**

### **2017**

Federal University of  
Technology, Akure-  
**N168mn**  
Corporate Affairs  
Commission-N2.19bn  
NHIS-**N172mn**

# Recommendations

The Federal Government of Nigeria, through Circular Ref: HCSF/CSO/HRM/Pol.1402/1 on Restriction of Foreign Trainings and International Travels by Public Servants, dated 22nd January, 2015, and effective 1st January, 2015, placed embargo on International Conference, Seminars, Workshops, Study Tours, Training, Presentation of Papers, Negotiating/ signing MoU abroad at Government expense, except they are fully funded by the sponsoring/inviting organizations.

Where such travel is essential/strategic and to be funded by Government, it must be justified with the evidence of the source of funding to be approved by Head of Civil Service of the Federation (HCSF).

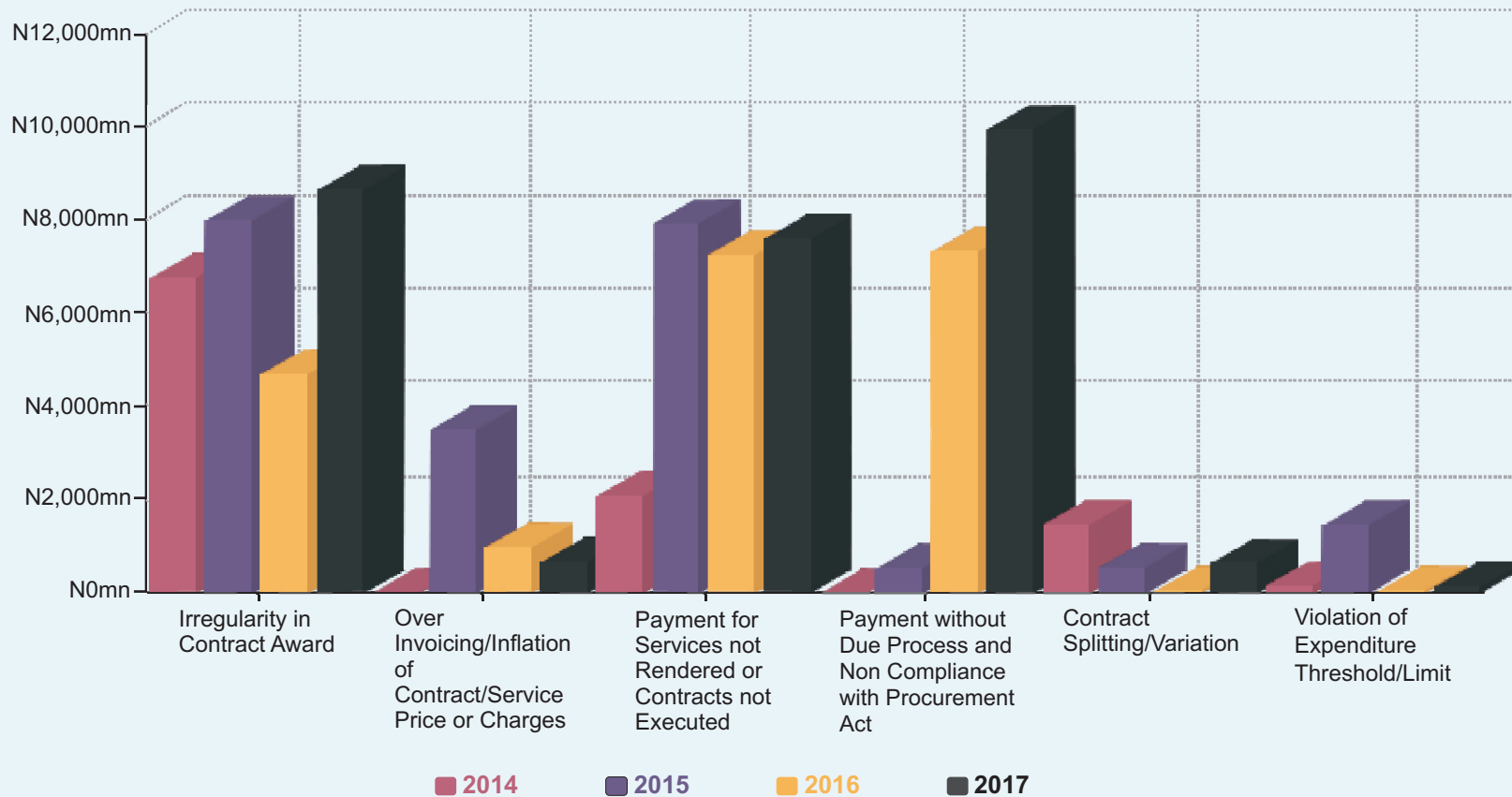
Money spent on international travels/training without approval should be recovered by the Accounting Officer and paid back to Treasury.

# **IRREGULARITIES IN CONTRACT AWARD, EXECUTION AND PAYMENT**

# Irregularities in Contract Award, Execution and Payment

## N81.162 Billion

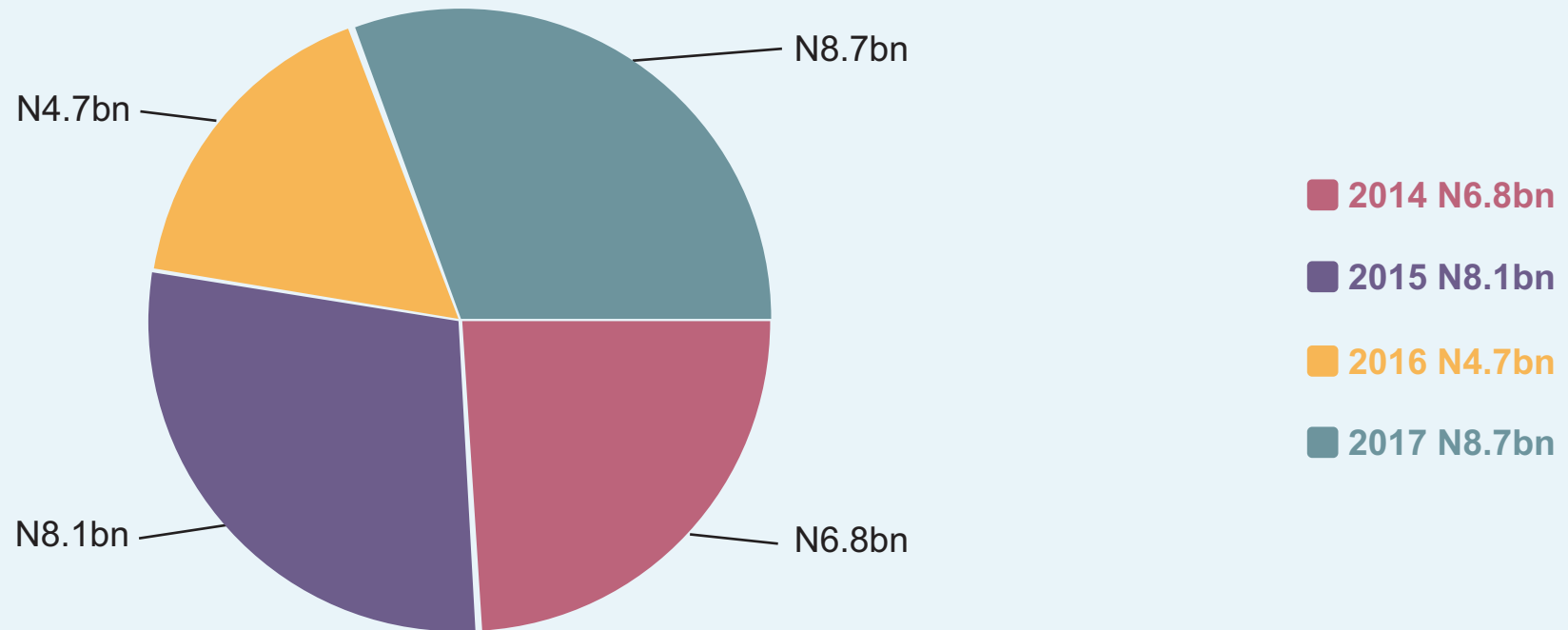
### Between 2014 and 2017



# (A) Irregularity in Contract Award

## N28.3 Billion

Between 2014 and 2017





# (B) Irregularity in Contract Award

## Some of the Key Agencies Involved

### 2014

Nigeria Railway Corporation-  
**N5.6bn**  
Nigerian Ports Authority-  
**N780mn**  
University of Nigeria Nsukka-  
**N213mn**

### 2015

Public Service Institute of Nigeria-**N1.01bn**  
Public Complaints Commission-**N100mn**  
Pension Transitional Arrangement Directorate-**N2.02bn**  
Ministry of Police Affairs-**N644mn**  
Nigeria Immigration Service-**N3.9bn**  
Customary Court of Appeal Abuja-**N120mn**  
NIMASA-**N133.6mn**

### 2016

Cross River Basin Development Authority-**N617mn**  
Bank of Agriculture Kaduna-**N266mn**  
National Directorate of Employment-  
**N1.43bn**  
Ministry of Health-  
**N325mn**  
Federal University, Otuoke-**N1.5bn**  
FCT Education Resource Centre-  
**N141mn**  
FUTO, Owerri  
**N133mn**

### 2017

Ebonyi SUBEB-**N569mn**  
Federal College of Education(Technical)Umunze-  
**N117mn**  
NECO-**N6.16bn**  
Federal University Birnin Kebbi-**N509mn**  
Federal University of Petroleum Resources, Effurun-**N1bn**

# Recommendations

The Minister of Finance should direct the activation of the Procurement Module of GIMFIS for use across MDAs. This should be properly followed up to ensure compliance especially through non-release of funds except for certified procurements. The Minister should also give directives to enable the GIMFIS Audit Module and give access to all federal auditors for proper monitoring of procurement activities.

The Bureau of Public Procurement (BPP) should fully activate its functions and ensure that MDAs follow the process of obtaining certificates of “No Objection” in appropriate cases as well perform procurement audits. BPP should also consider meting out the administrative sanctions stipulated in S.6 of the Public Procurement Act 2007.

The sanctions include suspension of the officers concerned with the procurement proceeding; the discipline of the Accounting Officer of the procuring entity and the temporary transfer of the procurement functions of the MDA to a third party procuring entity or consultant.

# Recommendations

FR 3117 provides as follows:

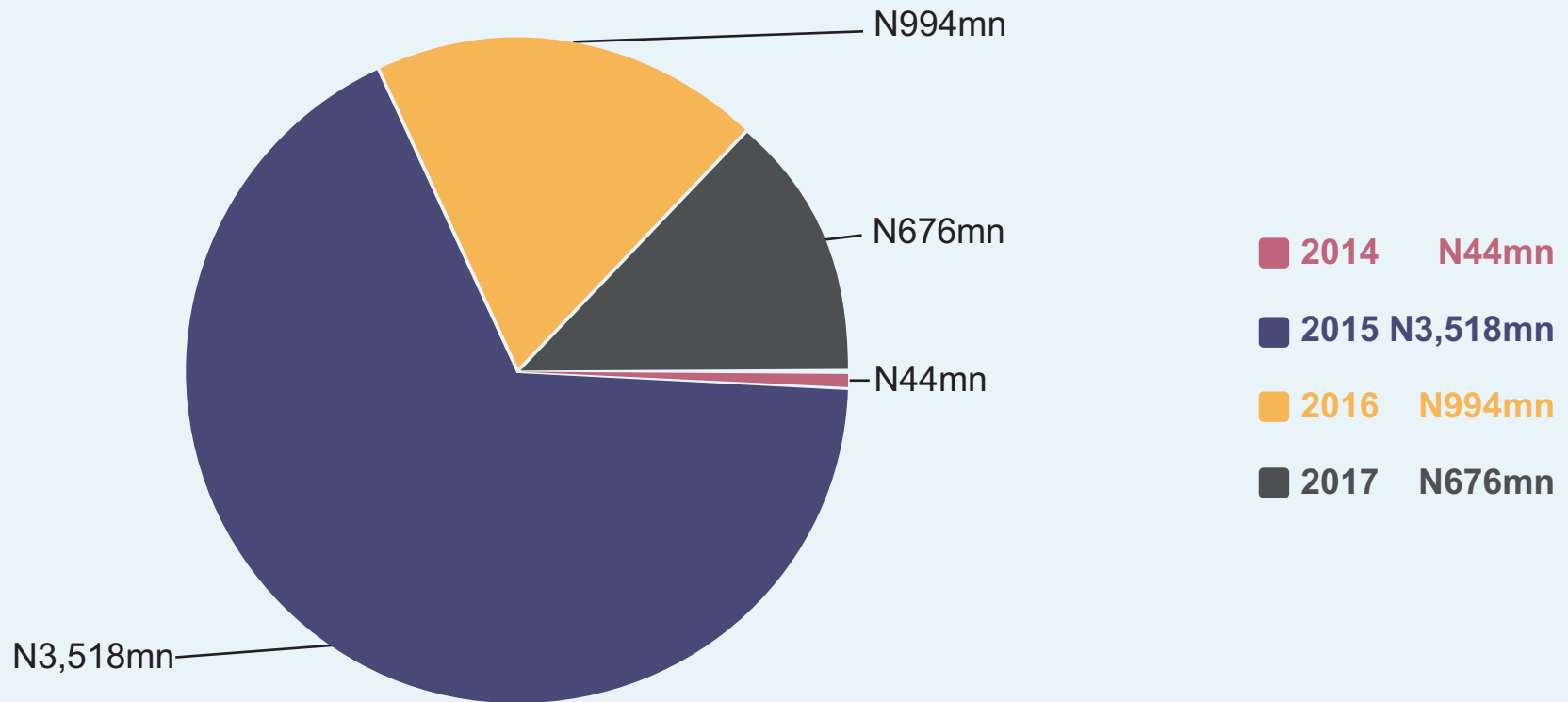
"(i) Any Accounting Officer or public officer who is involved in the irregular award of contract i.e. contract award not in compliance with the normal tenders procedures as laid out by the Bureau of Public Procurement in these regulations or any other law shall be requested to offer an explanation in writing within 21 days to a query issued on this irregularity. Failure to give a satisfactory explanation shall lead to the demotion in rank of such officer and his immediate transfer to another schedule.

(ii) Where the award is by a Tenders Board, all members of the Board shall be sanctioned individually and collectively as in sub-section (i) above"

The rules and procedures are clear but what is missing is the political will to implement same.

## (A) Over Invoicing/Inflation of Contract/Service Price or Charges

**N5.232 Billion**  
Between 2014 and 2017



# **(B) Over Invoicing/Inflation of Contract/Service Price or Charges**

## The Agencies Involved

### **2014**

Ministry of  
Interior-**N44mn**

### **2015**

NIMC-**N30mn**  
Nigeria Ports  
Authority-**N3.4bn**  
Nigeria Bulk  
Electricity  
Trading-**35mn**

### **2016**

NHIS-**N990mn**  
National Root Crop  
Research Institute  
Umudike-**N4mn**

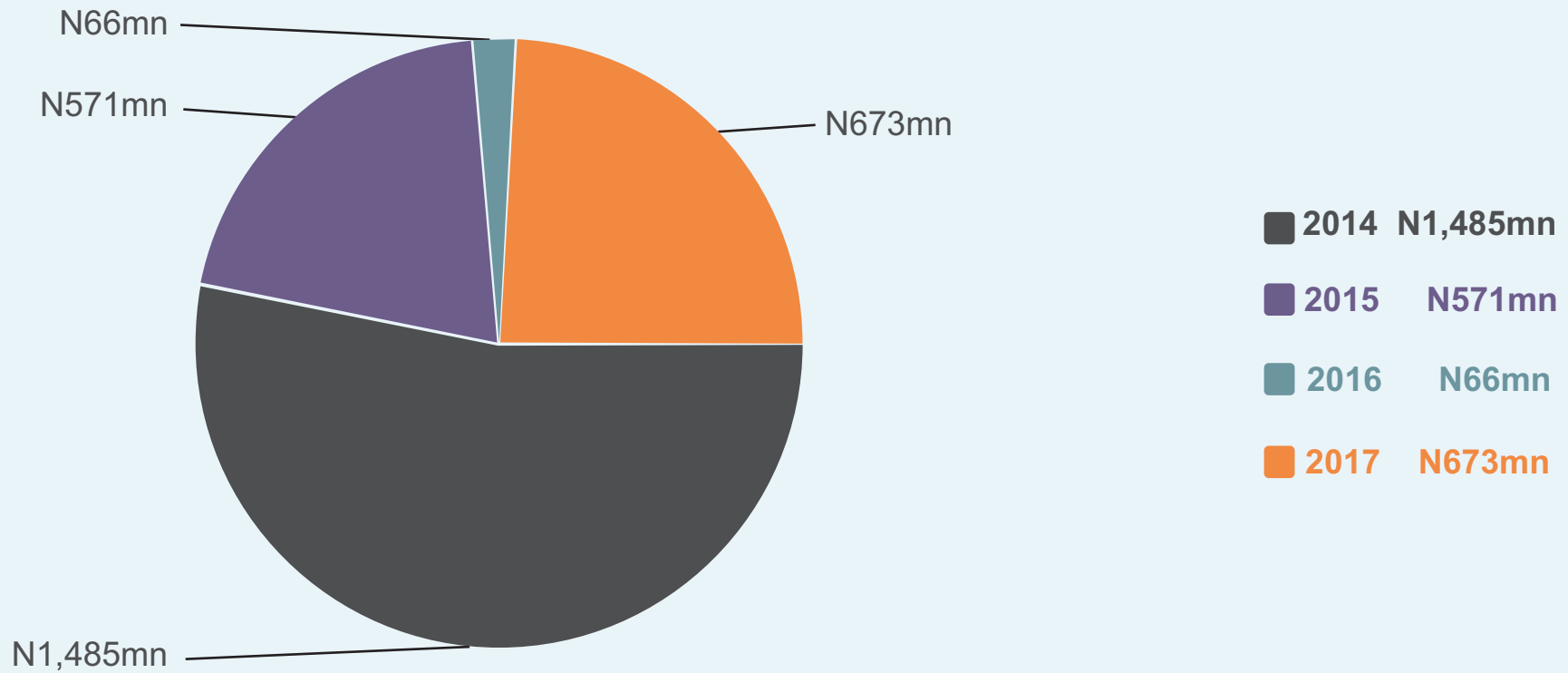
### **2017**

University of Abuja-**N409mn**  
Federal University Dutse-  
**N59mn**  
Ecological Funds Office-  
**N30mn**  
Federal University of  
Petroleum Resources Effurun-  
**N154mn**  
Federal University of  
Technology Akure - **N23.5mn**

# (A) Contract Splitting/Contract Variation

## N2.795 Billion

### Between 2014 and 2017



# (B) Contract Splitting/Contract Variation

## The Key Agencies Involved

### 2014

Ministry of Niger Delta  
Affairs-**N144mn**  
University of Nigeria  
Nsukka-**N1bn**  
Federal Polytechnic  
Ekowe-**N185mn**  
National Hospital  
Abuja-**N91mn**

### 2015

Ministry of Petroleum  
Resources-**N128mn**  
National Hospital  
Abuja-**N91mn**  
NAFDAC-**N70mn**  
JAMB-**N247mn**  
Ministry of Defence  
HQTRS - **N16.1mn**  
Public Service  
Institute- **N17.9mn**

### 2016

National Orientation  
Agency-**N13mn**  
Bank Of Agriculture  
Kaduna-**N27mn**  
Federal University  
Otuoke-**N26mn**

### 2017

University of Abuja-  
**N50mn**  
NECO-**N136mn**  
Federal University  
Birnin Kebbi-  
**N261.9mn**  
National Judicial  
Council- **N224mn**

# Recommendations

FR 3102 provides:

*“(I) Any public officer who is alleged to be involved in the inflation of contract shall be allowed 5 days within which to respond to audit query addressed to him. Where the query involves an Accounting Officer, he shall be reported to Mr. President. In the case of any other officer, he shall be surcharged appropriately and removed from duty schedule, dismissed and prosecuted.*

*(ii) Where the inflation of the contract involves the Tenders Board, all the members that approved the inflated contract shall be severally and collectively sanctioned”*

FR 3116 is on Contract Splitting:

*"Any public officer who is involved in splitting of contracts to circumvent tenders procedure shall be given 21 days notice within which to offer explanations to a formal query issued. Failure to give satisfactory explanation, any loss arising thereof may be recovered from or surcharged against the defaulting officer".*



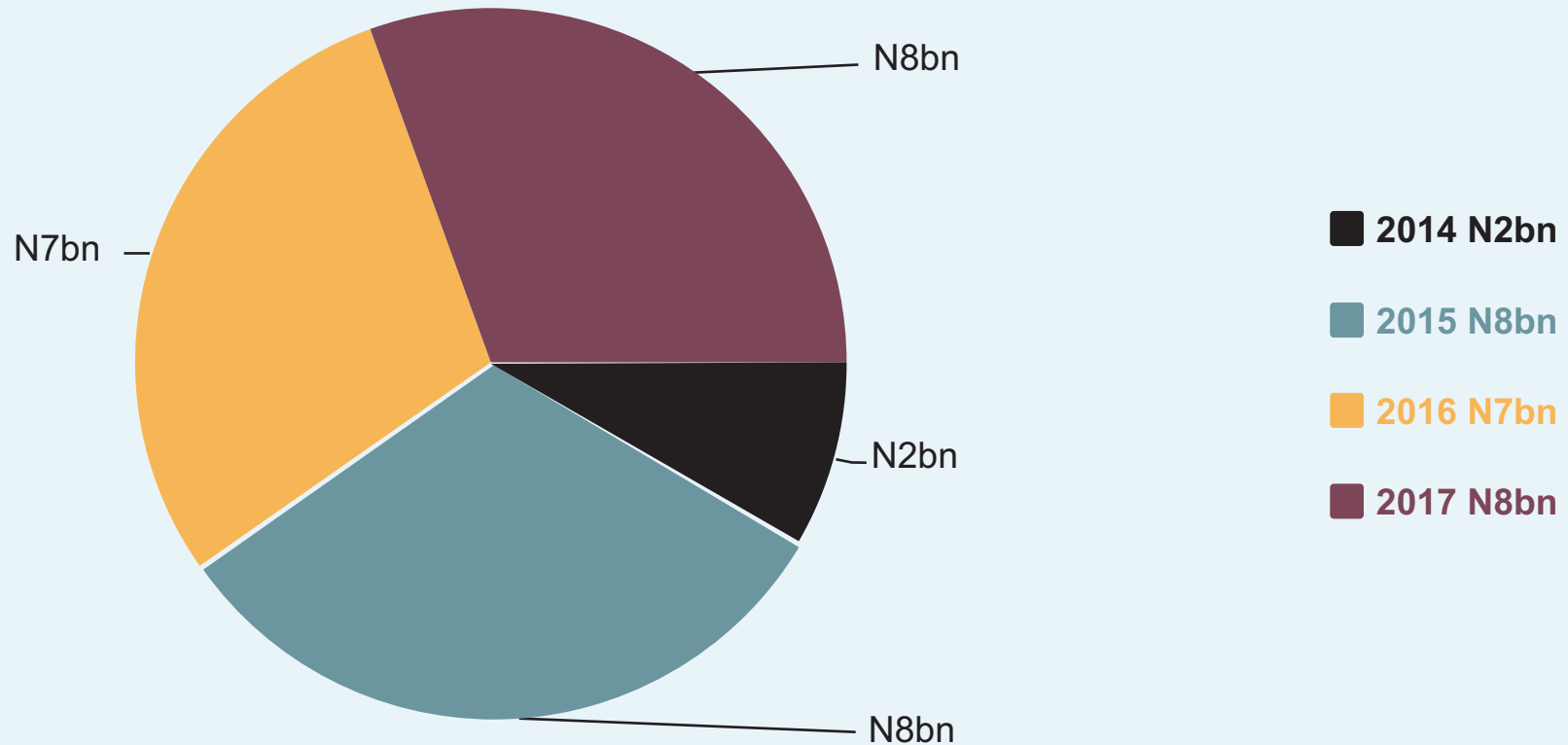
# Recommendations

Over invoicing, inflation of price and contract splitting are offences under S.58 of the PPA and the Attorney-General of the Federation has the statutory mandate to institute criminal proceedings against the persons responsible for this. Beyond conviction for the crime and a term of imprisonment for the offender, the Attorney-General of the Federation should also take steps for the recovery of the inflated sums of money under S.342 of the Administration of Criminal Justice Act, 2015.

# (A) Payment for Services not Rendered and Contracts not Executed

## N25 Billion

### Between 2014 and 2017



## (B) Payment for Services not Rendered and Contracts not Executed

### Key Agencies Involved

#### 2014

Federal Ministry of Works-N195mn  
University of Nigeria Nsukka-N182.9mn  
Ecological Funds Office-N1.12bn  
Hadejia Jama'Are River Basin Development Authority-N314mn  
National Judicial Council- N42.8mn

#### 2015

FMPWH-N1.278bn  
NIMC-N102mn  
NIMASA-N3.99bn  
Niger Delta Basin Development Authority-N165mn

#### 2016

Federal University Otuoke-N514mn  
FMPWH-N4.54bn  
Ogun-Osun River Basin Development Authority-N1.70bn  
Lower Niger River Basin Development Authority-N240mn

#### 2017

NECO-N7.249bn  
Military Pension Board-N95mn  
NAPTIN-N67mn

# Recommendations

FR 708 states that:

*“On no account should payment be made for services not yet performed or for goods not yet supplied.”*

Also, FR 3104 (iii) states that:

*“A public officer who fraudulently pays money to a contractor for a job not executed shall be required to refund in full the amount wrongly paid and shall be removed from that schedule and the matter referred to the Economic and Financial Crimes Commission for prosecution”.*

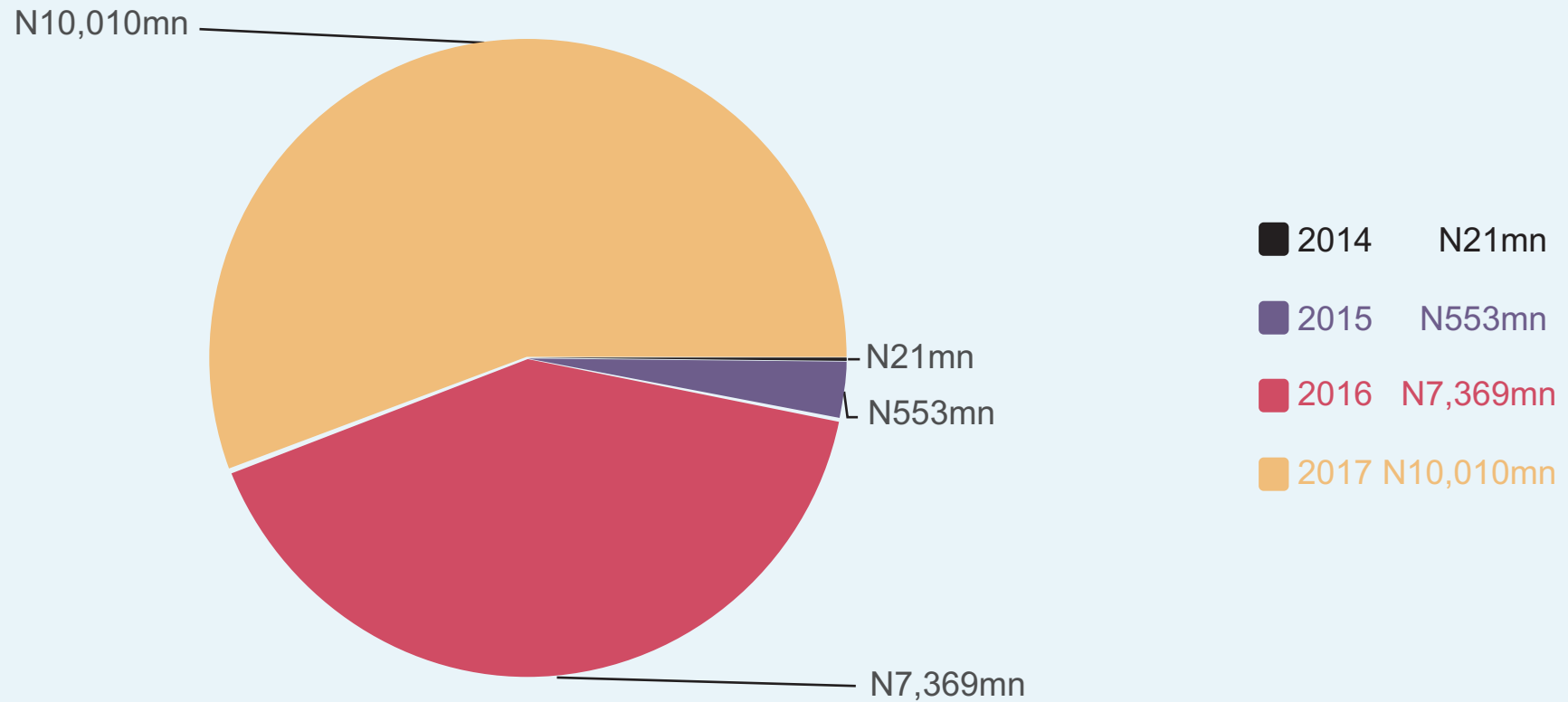
Furthermore FR 3109 states:

*“An Accounting Officer or Sub Accounting Officer who pays for the acquisition of asset(s) with public funds but fails to collect the asset(s) from the contractor/supplier shall be given 21 days to recover the assets(s) from the contractor/supplier, failing which the officer shall be transferred to another schedule. The contractor/supplier shall be blacklisted and reported to the Economic and Financial Crimes Commission for prosecution. If collusion is however established, the officer(s) involved shall be removed from that schedule and made to face disciplinary action”.*

The Accounting Officer should recover and pay back the due sums to the Treasury. The Attorney General of the Federation or EFCC or ICPC should embark on the prosecution of the officers to ensure that they serve time in jail as well as recover the funds paid for services not rendered - S.342 of the Administration of Criminal Justice Act, 2015.

# (A) Payment without Due Process and Noncompliance with Procurement Act

## N17.95 Billion Between 2014 and 2017



## (B) Payments without Due Process and Non Compliance with Procurement Act

### Some of the Key Agencies Involved

#### 2014

National Judicial  
Institute-**N21mn**

#### 2015

Ministry of Petroleum  
Resources-**N177mn**  
Federal Ministry of  
Youths and Sports-  
**N109mn**  
National Hospital  
Igbobi Lagos-**N101mn**  
NAFDAC-**N114mn**

#### 2016

National Primary  
Healthcare  
Development  
Authority-**N4.98bn**  
Cross River Basin  
Development Agency-  
**N1.0bn**  
Federal University  
Otuoke-  
**N1.05bn**  
FMPWH-**N95mn**  
NDLEA-**N90mn**

#### 2017

NPA-**N7.52bn**  
University of Abuja-  
**N229mn**  
University of Ilorin-  
**N78mn**  
University of Ibadan-  
**N83mn**  
Imo SUBEB-**N482mn**  
NHIS-**N876mn**  
NASENI-**N128mn**

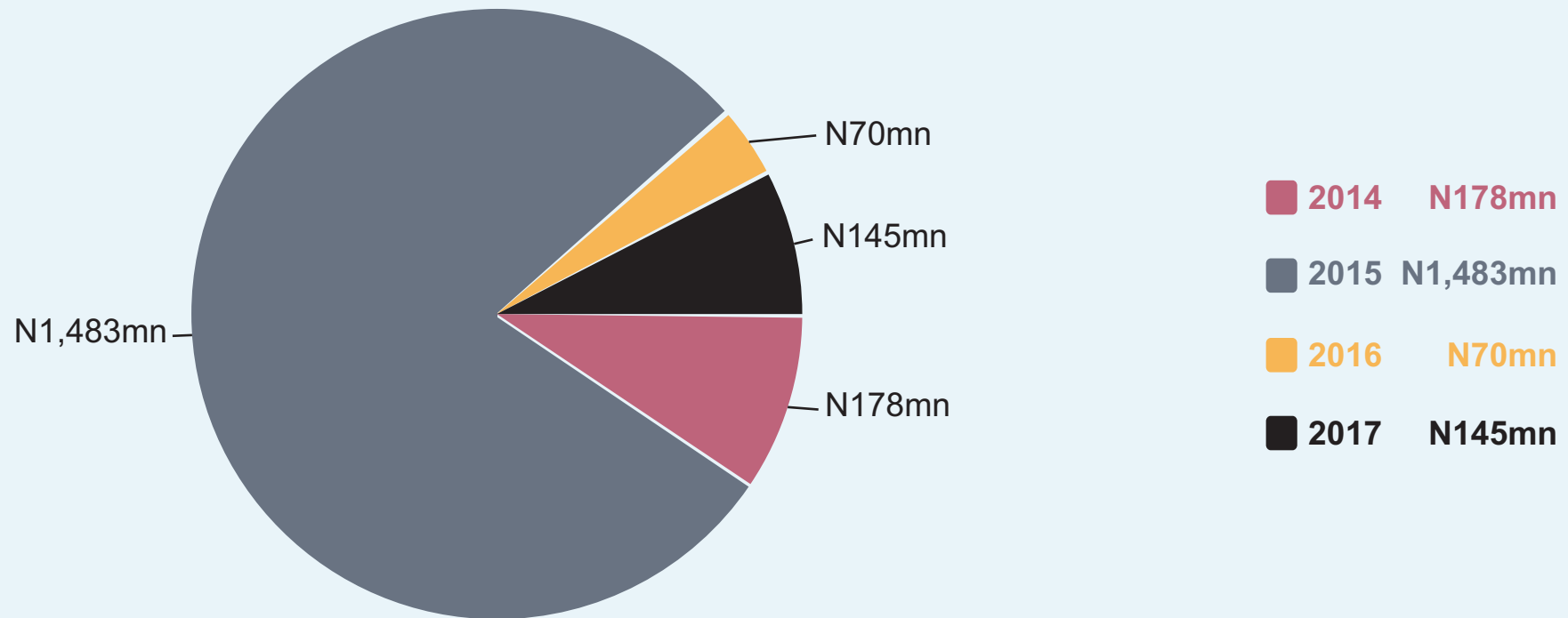
# Recommendations

Payments without due process and non-compliance with the PPA constitute offences under S.58 of the PPA. The Attorney General of the Federation or the EFCC should prosecute the persons responsible for this violation.

# (A) Violation of Expenditure Threshold/Limit

## N1.876 Billion

### Between 2014 and 2017





# (B) Violation of Expenditure Threshold/Limit

## Key Agencies Involved

### 2014

University of  
Ibadan-N178mn

### 2015

NAFDAC- N1.47bn  
FUTA- N3mn  
University of Jos-  
N10mn

### 2016

University of Ilorin-  
N63mn  
Federal Fire Service-  
N6mn

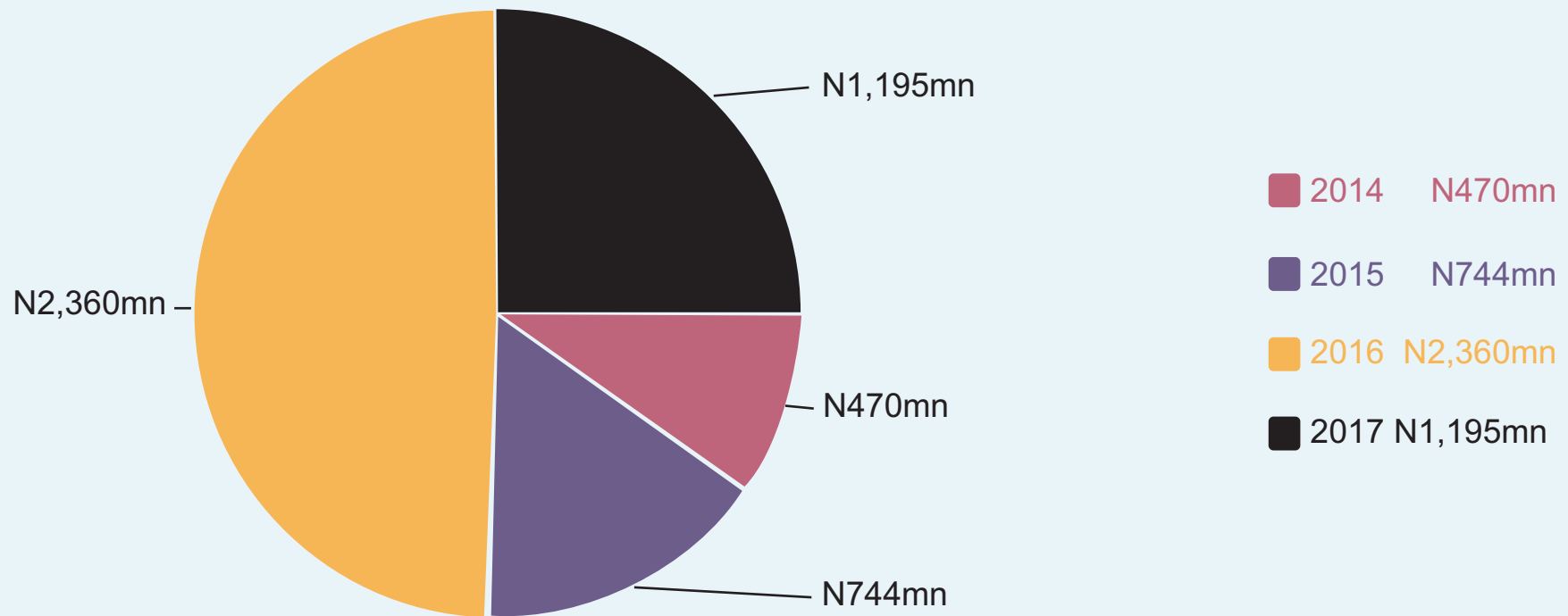
### 2017

University of Abuja-  
N132mn  
Federal University  
Dutse-N12mn

# (A) Cash Advances above Stipulated Approval Limit/Use of Cash Advances to Circumvent Procurement

## N4.77 Billion

Between 2014 and 2017



# (B) Cash Advances above Stipulated Approval Limit/Use of Cash Advances to Circumvent Procurement

## Some of the Key Agencies Involved

### 2014

Federal High Court-  
N90mn  
Federal Ministry of  
Power-N87mn  
Federal Ministry of  
Women Affairs-N75mn  
Federal University of  
Petroleum Resources-  
N67mn  
Federal University Oye  
Ekiti-N50mn

### 2015

Federal Ministry of  
Defence-N80.9mn  
NIMC-N417mn  
NAFDAC-N53mn  
FMPWH-43mn

### 2016

NHIS-N2bn  
FCT Satellite Town  
Development  
Department-  
N142mn  
Ministry of Finance-  
N18mn

### 2017

University of Abuja-  
N52mn  
FUTO, Owerri-N70mn  
Ministry of Foreign  
Affairs-N245mn  
FCTA-N362mn  
NHIS-N66mn

# Recommendations

Violations of Approval Threshold contrary to provisions of extant Federal Circular on the Approved Revised Thresholds for Service-Wide Application by the Bureau of Public Procurement (BPP) attracts sanctions as stated in FR 3126 (which restates the punishment parts of S.58 of the PPA) and 3117 (on sanctions for irregular award of contract). The two Frs should be invoked on the Management and Tenders Board of the defaulting agency. It is also an offence to be prosecuted by the Attorney General of the Federation and punished under S.58 of the Public Procurement Act.

Granting of cash advances above the approved limit for local procurement of stores and services may deny government due taxes such as Value Added Tax and Withholding Tax. This is contrary to Federal Treasury Circulars Nos. TRY/A2/2009/OAGF/CAD/028 dated 24th March 2009 and TRY/A4 & B4/2014/OAGF/CAD/ADM/C.085/116 dated July 16th, 2014 which states that:

*“All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand) are made only through local purchase order (LPO) or job order (award of contracts), except as provided by the Public Procurement Act 2007”.*

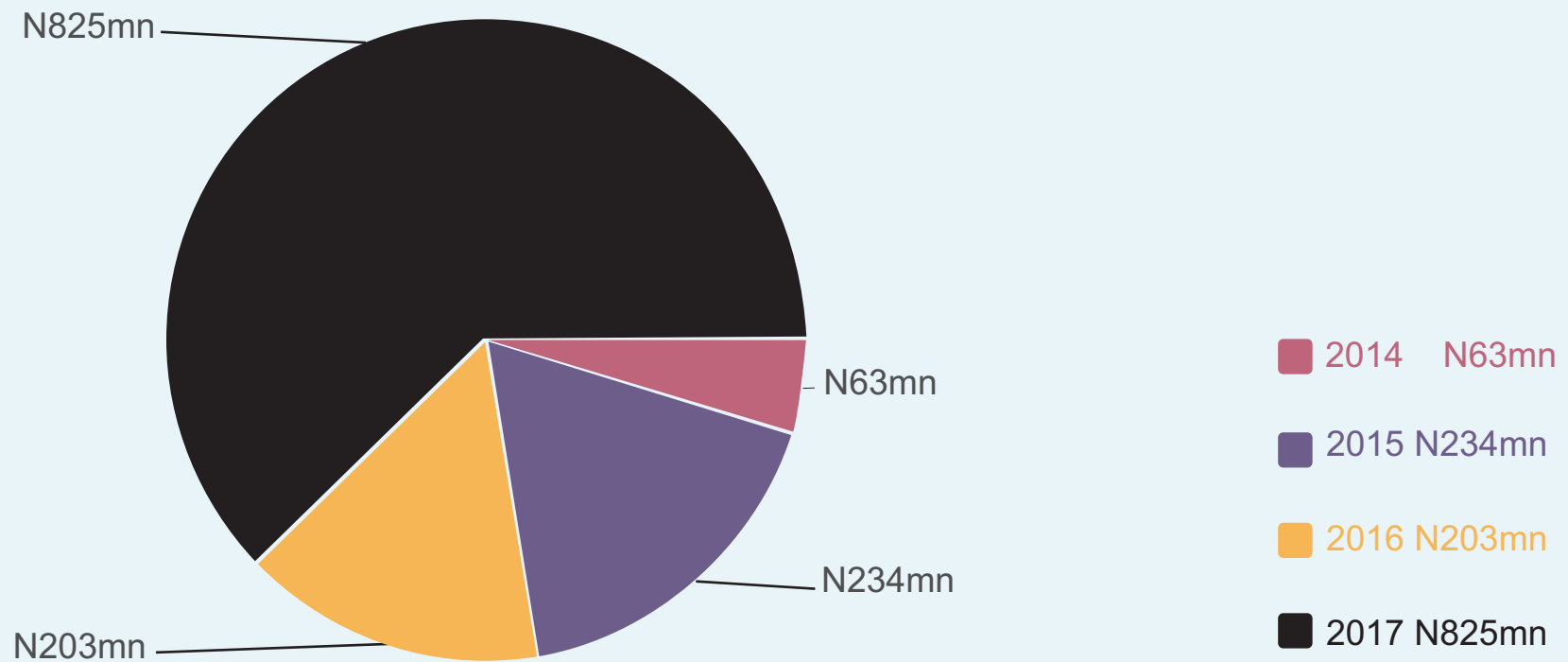
The responsible approving officers should be made to pay over to the treasury the calculated tax on the transaction.

**STORE ITEMS NOT TAKEN  
ON STORE CHARGE**

# (A) Store Items not Taken on Ledger Charge

## N1.325 Billion

Between 2014 and 2017



# (B) Store Items not Taken on Ledger Charge

## Some of the Key Agencies Involved

### 2014

Petroleum Training  
Institute -N22mn  
Cocoa Research  
Institute of Nigeria-  
N33mn

### 2015

NAFDAC-N48mn  
Ministry of  
Information and  
Culture-N24mn  
Public Complaints  
Commission-N15mn  
Nigeria Customs-  
N45mn

### 2016

Federal University of  
Technology Owerri-  
N97mn  
University of  
Portharcourt-N51mn  
Ministry of Labour  
and Employment-  
N14mn

### 2017

University of Abuja-  
N351mn  
University of Ibadan-  
N211mn  
Federal University of  
Technology, Owerri-  
N63mn

# Recommendations

FR 2402 (I) states:

*“On all payment vouchers for the purchase of stores, except as provided in subsection (ii) of this regulation, the storekeeper must certify that the stores have been received and taken on charge in the stores ledger, quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original LPO”*

Furthermore, FR 2413(I) provides:

*“A requisition shall not be accepted and passed to the storekeeper until it has been examined by the responsible officer, to ensure that it is signed by the authorised requisitioning officer, the correct rate of charge is quoted, the quantity required is not excessive, and the voucher is otherwise correct. The Director Administration and Supplies shall furnish specimen signatures of authorized requisitioning officers to the stores issuing units”.*

The Asset Management Module of GIMFIS should be implemented across MDAs as a matter of urgency to enhance optimal control and accountability of government’s current and non-current assets. Accounting Officers should be requested to prepare and maintain complete and accurate assets record.

Essentially, if the “store items not taken on ledger charge” reveals the commission of a crime, prosecution by the Attorney General of the Federation, EFCC or ICPC should follow.

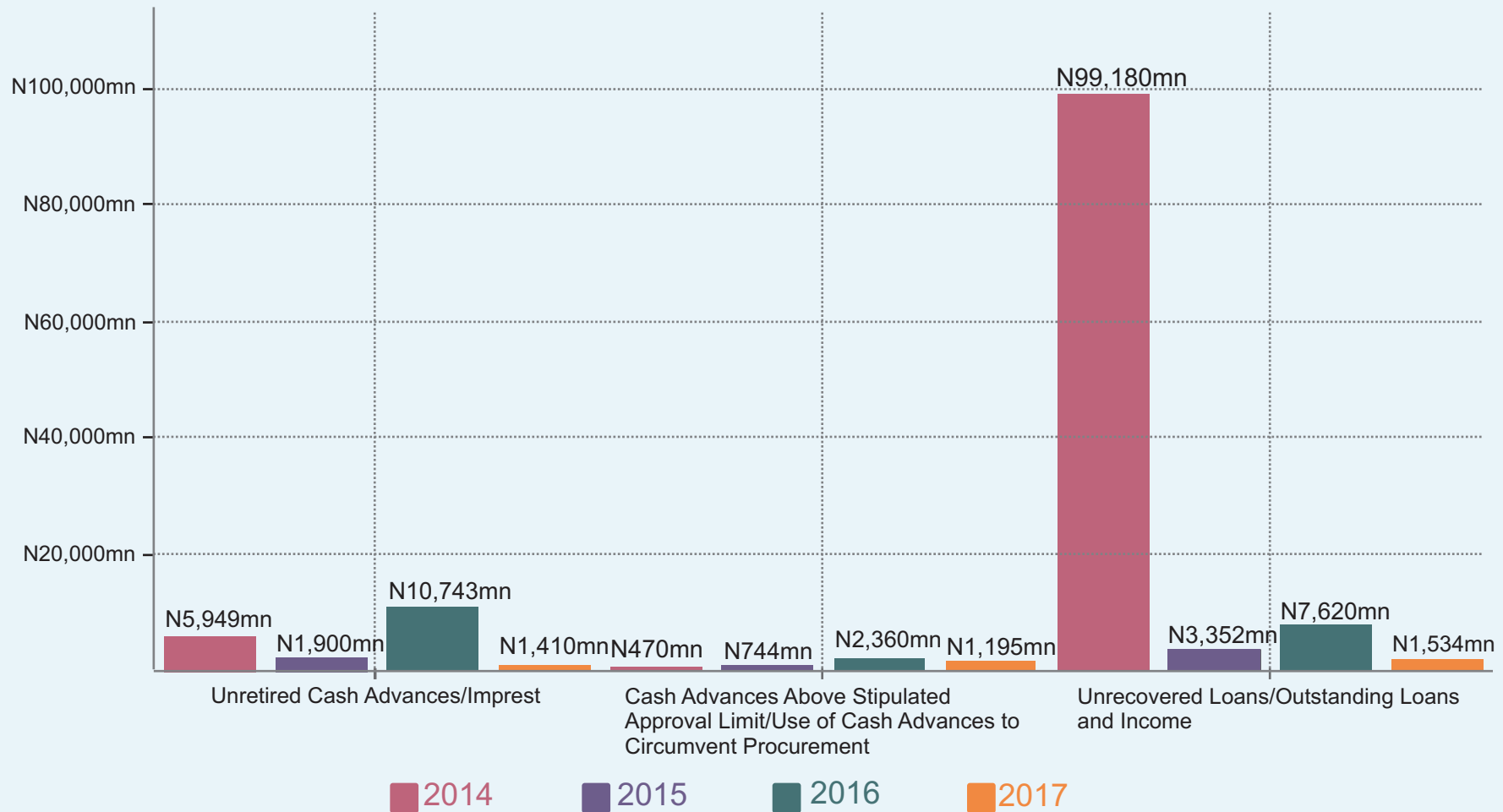


# **UNRETIRED LOANS AND ADVANCES**

# Unretired Loans and Advances

## N136.457 Billion

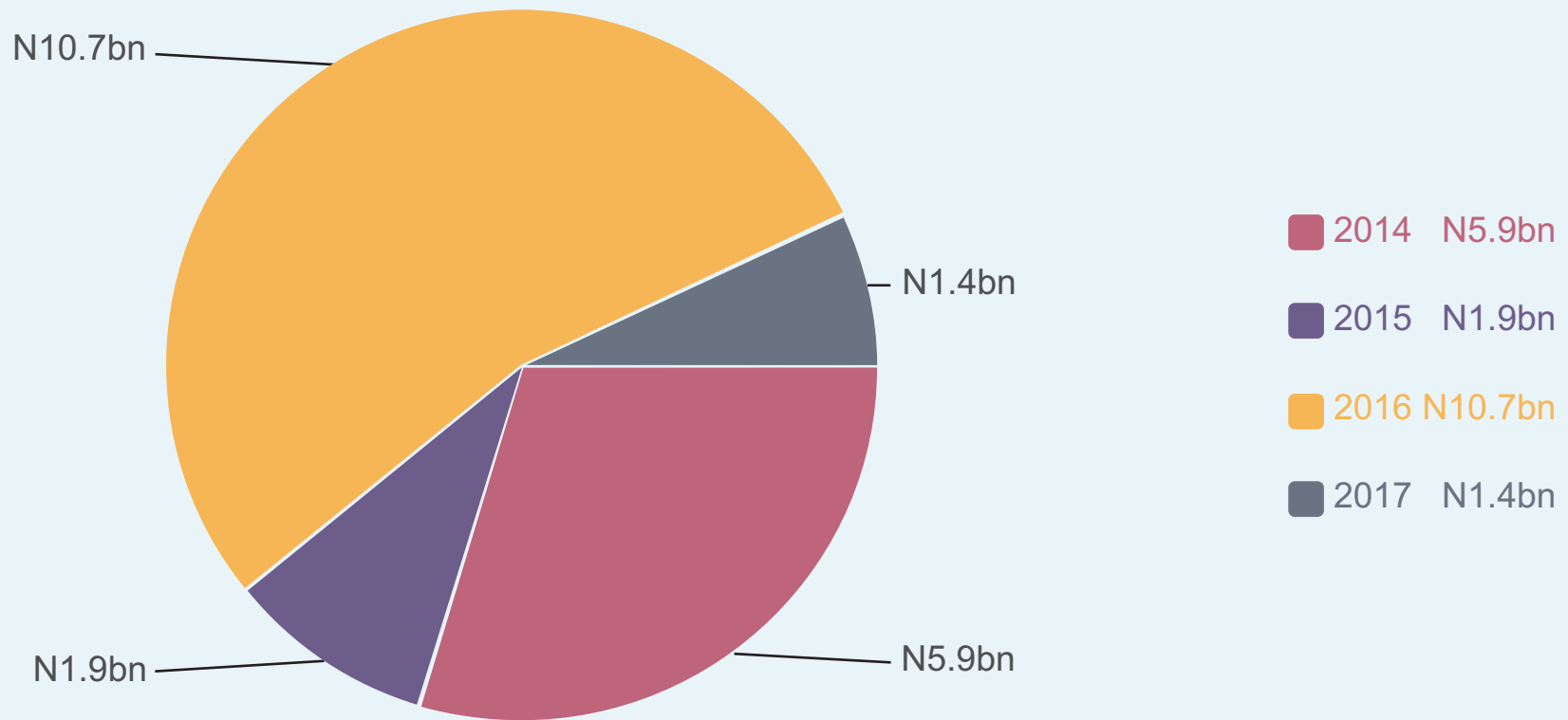
Between 2014 and 2017



# Unretired Cash Advances/Imprest

## N20 Billion

### Between 2014 and 2017



# Unretired Loans and Advances

## Some of the Key Agencies Involved

### 2014

Federal Ministry of Agriculture-**N191mn**  
Ministry of Aviation-**N510mn**  
Industrial Arbitration Panel-**N173mn**  
Minsitry of Women Affairs-**N113mn**  
Ministry of Health-**N1.6bn**  
NASS (Management)-**N1.1bn**  
NASS (Senate)-**N521mn**  
NASS (House of Reps)-**N1.2bn**

### 2015

Ministry of Aviation-**N129mn**  
FMPWH-**N373mn**  
NASS (Management) -**N158mn**  
NASS (House of Reps)- **499mn**  
SMEDAN-**N299mn**

### 2016

National Orientation Agency-**N2bn**  
Ministry of Health-**N460mn**  
National Primary Healthcare Development Agency-**N5.9bn**  
National Library-**N111mn**  
FMPWH-**N320mn**  
Ministry of Information and Culture-**N218mn**  
NASS (General Services)-**N126mn**  
NASS (Senate)-**N747mn**  
NASS (House of Reps)-**N254mn**

### 2017

FUTO Owerri-**N299mn**  
Plateau SUBEB-**N120mn**  
Federal University Lokoja **N100mn**  
National Commission for Colleges of Education-**N141mn**  
Administrative Staff College of Nigeria, ASCON-**N189mn**  
National Film and Video Censors Board-**N108mn**

# Recommendations

FR 1011 (i) states that:

*“All standing imprests must be retired on or before the 31st of December of the financial year which they are issued while special imprests must be retired immediately the reasons for which they were granted cease to exist. Retirement will be effected by the production of vouchers and/or cash for the full amount of the imprest”.*

Appropriate sanctions as stated in FR 3118 (reproduced below) should be meted to the Head of Finance and Accounts or Head of Accounts.

*“The Head of Finance and Accounts or Head of Accounts who fails to recover personal advances from staff shall 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”.*

# Recommendations

FR 3124 states:

*“A public officer who fails to respond to a query issued to him within 21 days for non-retirement of advances or imprests shall be surcharged and the total amount involved recovered”.*

The Accounting Officer who has the mandate of safeguarding public funds and ensuring the regularity and propriety of expenditure should be held accountable for all unretired cash advances and imprest. The Accounting Officer should be sanctioned if there is no evidence of targeted and concrete steps taken to ensure the cash advances and imprest are retired. FR 1420 is clear on the duties of the accounting officer when it states:

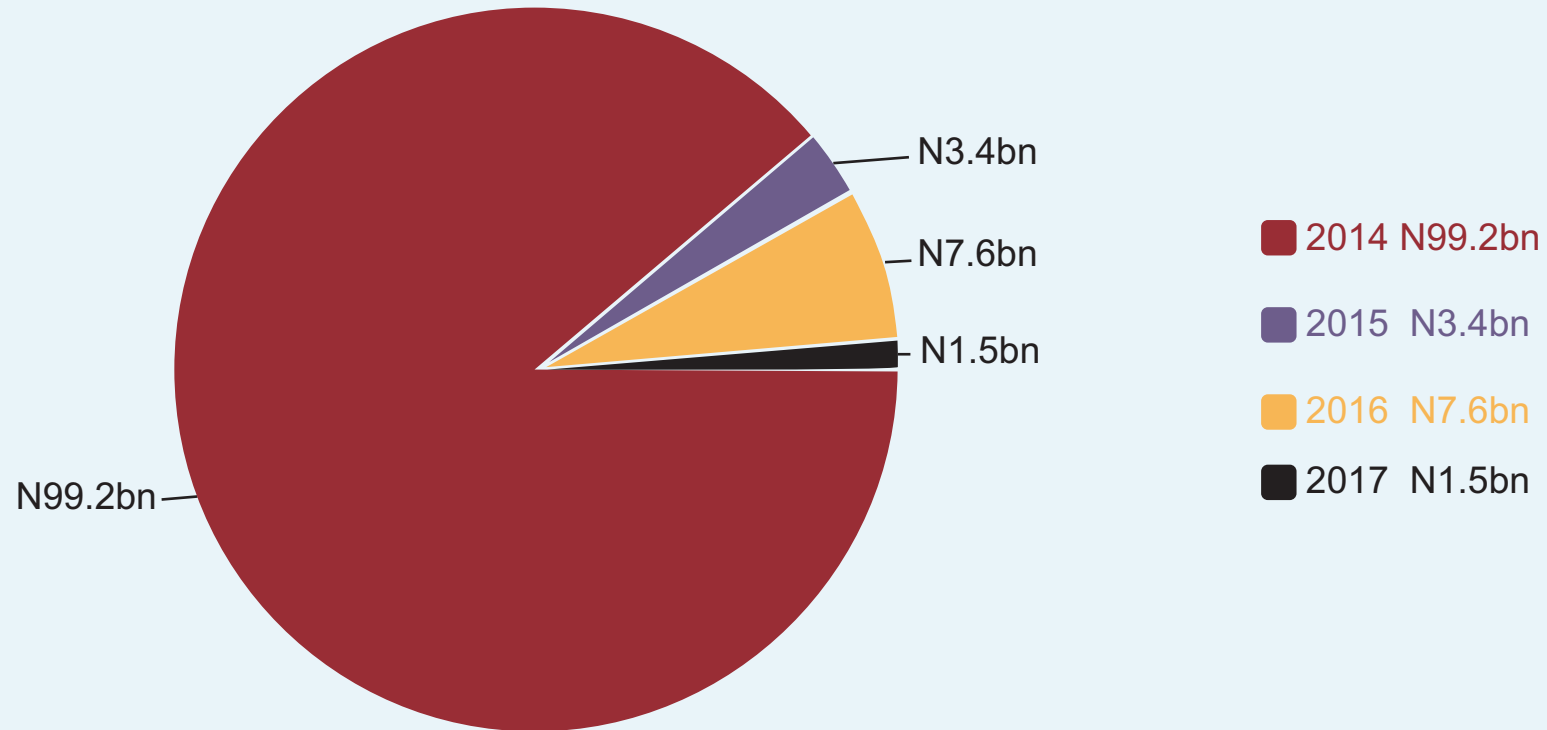
*“It is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered”.*

The primary offender and Head of Accounts should be made to retire the cash advance or imprest and sanctioned in accordance with the FRs.

# (A) Unrecovered Loans/Outstanding Loans and Income

## N111.68 Billion

Between 2014 and 2017



# (B) Unrecovered Loans/Outstanding Loans and Income

## Key Agencies Involved

### 2014

Federal University,  
Oye Ekiti-**N15mn**  
Petroleum  
Equalization Fund-  
**N78bn**  
Nigeria Ports  
Authority - **N20mn**

### 2015

Federal Government  
Staff Housing Loans  
Board-**N156mn**  
Nigerian Electricity  
Liability Management  
Company-**N400mn**  
NHIS-**N2.72bn**  
Ministry of Niger Delta  
Affairs-**N61mn**

### 2016

Bank of Agriculture-  
**N3.2bn**  
Nigerian Meteorological  
Agency-**N1.4bn**  
NTA-**N2.9bn**  
Federal Teaching  
Hospital Gombe-  
**N54mn**

### 2017

National Commission for  
Colleges of Education-  
**N33mn**  
Securities and Exchange  
Commission-**N1.4bn**  
Nigerian Prison Service-  
**N16mn**



# Recommendations

Accounting Officers should be held accountable for all outstanding unrecovered loans. They should be sanctioned if there is no evidence of targeted and concrete steps taken to recover the loans. The primary offenders should be sanctioned in accordance with the Financial Regulations. Legal proceedings should also be considered as a means of recovering the loan.