

REPORT OF

THE

SENATE PUBLIC ACCOUNTS COMMITTEE
(SPAC)

ON THE

STATUS OF COMPLIANCE OF
PARASTATALS' SUBMISSION OF AUDITED
ACCOUNTS AND AUDITOR'S REPORT
THEREON

TO THE

OFFICE OF THE AUDITOR-GENERAL FOR
THE FEDERATION

FEBRUARY, 2018

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MEMBERSHIP OF THE COMMITTEE

1.	Senator Matthew A. Urhoghide	-	Chairman
2.	Senator Gbolahan Dada	-	Vice Chairman
3.	Senator Andy Uba	-	Member
4.	Senator Abdullahi Yahaya	-	Member
5.	Senator Mohammed Sabo	-	Member
6.	Senator Bintu Masi Garba	-	Member
7.	Senator Joshua C. Dariye	-	Member
8.	Senator Bassey Albert Akpan	-	Member
9.	Senator David Umaru	-	Member
10.	Senator Foster Ogola	-	Member
11.	Senator Raji Rasaki	-	Member
12.	Senator Usman Bayero Nafada	-	Member
13.	Senator Umaru Kurfi	-	Member
14.	Senator Samuel Anyanwu	-	Member
15.	Senator Baba Kaka Bashir Garbai	-	Member
16.	Senator Dino Melaye	-	Member
17.	Senator Mao Oluabunwa	-	Member
18.	Senator Stella Oduah	-	Member
19.	Senator Chukwuka Utazi	-	Member
20.	Senator Obinna Ogbu	-	Member
21.	Senator Philip A. Gyunka	-	Member
22.	Senator Lanre Tejuoso	-	Member
23.	Senator Clifford Ordia	-	Member
24.	Senator Solomon O. Adeola	-	Member
25.	Senator Yusuf Abubakar Yusuf	-	Member
26.	Senator Biodun Olujimi	-	Member
	Ahmadu E. Abdullahi	-	Director/Clerk

1.0 PREFACE

The Auditor-General for the Federation is vested with the powers to audit the public accounts of the Federation and of all offices and courts of the Federation by the provisions of **Section 85(2)** of the Constitution. However, this power is limited to only making comments on the Annual Accounts and Auditors reports thereon of government Parastatals which he is prohibited from auditing by the provision of **Section 85(3)** of the Constitution which states that:

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

- (a) Provide such bodies with:*
 - (i) A list of auditors qualified to be appointed by them as external auditors, and*
 - (ii) Guidelines on the level of fees to be paid to external auditors and*
- (b) Comment on their annual accounts and Auditor's reports thereon.*

The challenge of the Office of the Auditor-General for the Federation is on how to get the Parastatals to comply with the provision of the Constitution by submitting their audited accounts and auditor's report thereon to his Office annually for his Comments as required by the provision of **Section 85(3)(b)** of the Constitution.

The Senate Public Accounts Committee observed with sadness that many Parastatals are in arrears in the submission of their Audited Accounts to the Office of the Auditor-General for comments as required by the Constitution. This act is also a violation of the enabling Acts of these Agencies which in most cases stipulates a period of six (6) months following the end of the Financial Year. In order to stem the tide of this flagrant violation of the Constitution and to ensure accountability in the management of the public accounts of the Federation, the Committee embarked on the exercise of ensuring compliance by the Parastatals. This inquiry was conducted between September, 2015 and December, 2017.

2.0 METHODOLOGY

The Committee obtained the status of compliance of Parastatals with the provision of *Section 85(3)* of the Constitution of the Federal Republic of Nigeria (as amended) from the Office of the Auditor-General for the Federation. The Committee analyzed the submissions and based its report on the analysis.

3.0 STATUS OF COMPLIANCE

The Auditor-General for the Federation's report covered Four hundred and Ninety-one (491) Federal Government Parastatals. The compliance status of the parastatals is categorized into the following:

- (i) Fully Complied - 47
- (ii) Those that have not submitted since inception - 85
- (iii) Those in arrears from eleven years and above - 4
- (iv) Those in arrears between six and ten years - 17
- (v) Those in arrears between three and five years - 103
- (vi) Those in arrears between one and two years - 235

3.1 PARASTATALS THAT FULLY COMPLIED

The following Parastatals have submitted their Audited Accounts and Auditors Report thereon to the Office of the Auditor-General for the Federation up to the year 2016. They have fully complied with the provisions of Section 85(3) of the Constitution.

S/N	PARASTATALS
1.	Abuja Property Development Company, Garki, Abuja
2.	Alvan Ikoku College of Education, Owerri
3.	Assets Management Company of Nigeria, Abuja
4.	Central Bank of Nigeria, Abuja
5.	Citizenship and Leadership Training Centre, Abuja
6.	Federal Character Commission, Abuja
7.	Federal College of Animal Health and Production Technology, Vom, Jos
8	Federal College of Education (Tech.) Akoka, Lagos

9.	Federal College of Education (Tech.) Gombe
10.	Federal College of Education, Abeokuta
11.	Federal College of Education, Kano
12.	Federal College of Education, Okene
13.	Federal College of Education, Zaria
14.	Federal College of Produce Inspection and Stored Products Technology, Kano
15.	Federal College of Veterinary and Medical Laboratory, Vom
16.	Federal Medical Centre, Keffi
17.	Federal Medical Centre, Makurdi
18.	Federal Medical Centre, Nguru, Yobe
19.	Federal Medical Centre, Yenagoa
20.	Federal Medical Centre, Yola
21.	Federal Neuro-Psychiatric Hospital, Aro, Abeokuta
22.	Federal Neuro-Psychiatric Hospital, Lagos
23.	Federal Neuro-Psychiatric Hospital, Maiduguri
24.	Federal Neuro-Psychiatric Hospital, Sokoto
25.	Federal Polytechnic, Oko
26.	Federal School of Occupational Therapy, Lagos
27.	Federal Teaching Hospital, Gombe
28.	Health Records Officers Registration Board of Nigeria, Abuja
29.	Institute of Chartered Chemists of Nigeria, Lagos
30.	National Agricultural Insurance Corporation (NAIC), Abuja
31.	National Agricultural Seeds Council, Abuja
32.	National Law Reform Commission, Abuja
33.	National Open University, Lagos
34.	National Orthopaedic Hospital, Lagos

35.	National Veterinary Research Institute, Vom, Jos
36.	Nigerian Building and Road Research Institute, Abuja
37.	Nigerian Communications Satellite Limited, Abuja
38.	Raw Materials Research and Development Council, Abuja
39.	Surveyors Council of Nigeria, Abuja
40.	Tafawa Balewa University Teaching Hospital, Bauchi
41.	University of Abuja, Abuja
42.	University of Calabar Teaching Hospital, Calabar
43.	University of Ilorin teaching Hospital, Ilorin
44.	University of Ilorin, Ilorin
45.	University of Maiduguri Teaching Hospital, Maiduguri
46.	University of Nigeria, Nsukka
47.	University of Uyo Teaching Hospital, Uyo

3.2 PARASTATALS WITH ARREARS FROM INCEPTION

The following Parastatals are in arrears since inception in the submission of Audited Accounts to the Office of the Auditor-General for the Federation.

S/N	PARASTATALS
1.	Abuja Enterprises Agency, Abuja
2.	Abuja Infrastructural Investment Centre
3.	Abuja Metropolitan Management Council (AMMC)
4.	Abuja Satellite Town Development Authority, Abuja
5.	Abuja Urban Mass Transport Company, Abuja
6.	Advanced Manufacturing Technology Project, Jalingo
7.	African Regional Centre for Engineering Designs and Management, Ibadan
8.	Agricultural Research Council of Nigeria, Abuja
9.	Ajaokuta Steel Company, Ajaokuta, Kogi State

10.	Arabic Language Village, Borno
11.	Bank of Agriculture, Kaduna
12.	Bank of Industry, Abuja
13.	Centre for Atmospheric Research, Anyigba, Kogi State
14.	Centre for Automotive Designs and Development, Kaduna
15.	Centre for Energy Research and Development, Zaria
16.	Computer Registration Council of Nigeria, Abuja
17.	Co-operative Information Network, Ile-Ife
18.	Department of Outdoor Advertisement and Signage
19.	Directorate of Technical Aid Corps, Abuja
20.	Economic and Financial Crimes Commission (EFCC), Abuja
21.	Effluent & Pollution Monitoring Centre, Kano
22.	Environmental Health Officers Tutors, Oyo
23.	FCT Aso Radio & Television
24.	FCT College of Education, Zuba
25.	FCT Directorate of Roads Services
26.	FCT Internal Revenue Service
16.	FCT Universal Basic Education Board
27.	Federal College of Complimentary & Alternative Medicine of Nigeria, Abuja
28.	Federal College of Wildlife Management, Forestry Research Institute of Nigeria, New Bussa
29.	Federal Polytechnic of Oil and Gas, Bonny, Delta
30.	Federal Polytechnic, Bali, Taraba State
31.	Federal Polytechnic, Ile-Oluji, Ondo State
32.	Federal Staff Hospital, Gwarinpa, Abuja
34.	Federal University, Gashua
35.	Great Green Wall, Abuja
36.	Gurara Water Management Authority, Abuja
37.	Institute for Peace and Conflict Resolution
38.	Institute of Archaeology and Museum Studies, Jos
39.	Institute of Mining and Geosciences, Plateau
40.	Lake Chad Research Institute, Maiduguri
41.	Librarians Registration Council of Nigeria, Abuja
42.	Light Leather Manufacture Centre, Sokoto
43.	Mining Cadastral Office, Abuja
44.	National Arbovirus and Vectors Research Centre, Abuja
45.	National Atomic Energy Commission, Abuja
46.	National Automotive Council, Abuja
47.	National Bio-Safety Management Agency

48.	National Board for Community Bank
49.	National Centre for Peace and Disease Control, Abuja
50.	National Council on Intergovernmental Relations, Abuja
51.	National Education Technology Centre, Kaduna
52.	National Institute for Construction Technology, Uromi, Edo State
53.	National Institute for Educational Planning Administration, Ondo
54.	National Institute for Nigerian Languages, Aba
55.	National Institute for Nigerian Languages, Lagos
56.	National Iron Ore Mining Company, Itakpe, Lokoja
57.	National Metallurgical Development Centre, Jos
58.	National Obstetric & Fistula Centre, Katsina
59.	National Obstetric & Fistula Centre, Ningi, Bauchi
60.	National Raw Materials Exploration Agency, Kaduna
61.	National Research Institute for Chemical Technology, Zaria
62.	National TB and Leprosy Training Centre, Zaria
63.	Nigeria Commodity Exchange, Abuja
64.	Nigerian Agricultural Development Bank, Abuja
65.	Nigerian Agricultural Quarantine Service, Abuja
66.	Nigerian Content Development and Monitoring Board, Yenagoa, Bayelsa
67.	Nigerian Football Federation (NFF), Abuja
68.	Nigerian French Village, Badagry
69.	Nigerian Institute for Education Planners and Administration, Osun State
70.	Nigerian Integrated Water Management Commission, Abuja
71.	Nigerian Medicinal Plants Development Company Ltd., Abuja
72.	Nigerian Uranium Mining Co. Ltd.
73.	Office of the Permanent Representative to FAO, Abuja
74.	Orthopaedic Hospitals Management Board, Yaba, Lagos
75.	Power Equipment and Electrical Machines Development, Kogi State
76.	Raw Hides & Skin Improvement Centre, Kano
77.	Regional Centre for International Commercial Arbitration
78.	Regional Centre for Technology Management, Ile-Ife, Osun
79.	Scientific Equipment Development Institute, Minna
80.	Sokoto Energy Research
81.	Sokoto Energy Research
82.	Solid Minerals Development Fund Office
83.	Transmission Company of Nigeria (TCN), Abuja
84.	Upper Benue River Basin Development Authority, Yola
85.	War Museum, Umuahia

3.3 PARASTATALS WITH ARREARS OF 11 YEARS AND ABOVE

The following Parastatals are in arrears of 11 years and above in the submission of Audited Accounts to the Office of the Auditor-General for the Federation.

S/N	PARASTATALS	YEARS IN ARREARS	YEARS OUTSTANDING
1.	Kainji Lake National Parks Management Board, New Bussa	23	1994 - 2016
2.	Federal College of Fisheries and Marine Technology, Lagos	16	2000 - 2016
3.	Federal Housing Authority, Abuja	14	2003 - 2016
4.	Nigerian Social Insurance Trust Fund (NSITF)	11	2006 - 2016

3.4 PARASTATALS WITH ARREARS OF 6-10 YEARS

The following Parastatals are in arrears of 6-10 years in the submission of Audited Accounts to the Office of the Auditor-General for the Federation.

S/N	PARASTATALS	NO. OF ARREARS	YEARS OUTSTANDING
1.	Inter-Country Centre for Oral Health for Africa, Jos	10	2007 - 2016
2.	Bureau for Public Enterprises, Abuja	8	2009 - 2016
3.	Federal College of Fresh Water Fisheries, Baga	8	2009 - 2016
4.	Bureau for Public Procurement, Abuja	7	2010 - 2016
5.	Federal Roads Maintenance Agency (FERMA), Abuja	7	2010 - 2016
6.	Debt Management Office, Abuja	6	2009 - 2014
7.	Federal Mortgage Bank of Nigeria, Abuja	6	2011, 2013-2016

8.	Financial Reporting Council, Abuja	6	2009-2013 & 2016
9.	Independent National Electoral Commission (INEC), Abuja	6	2011 – 2016
10.	Metallurgical Training Institute, Onitsha	6	2009-2011, 2014-2016
11.	National Health Insurance Scheme (NHIS), Abuja	6	2011 – 2016
12.	National Insurance Commission, Abuja	6	2009-2010, 2012-2013, 2015-2016
13.	Nigerian Institute of International Affairs (NIIA), Lagos	6	2011 – 2016
14.	Nigerian Maritime Administration and Safety Agency (NIMASA), Lagos	6	2011 – 2016
15.	Nigerian Meteorological Agency, Abuja	6	2011 – 2016
16.	Nigerian National Petroleum Corporation (NNPC), Abuja	6	2011 – 2016
17.	Petroleum Training Institute, Effurun, Delta State	6	2009, 2011, 2012 & 2014-2016

3.5 PARASTATALS WITH ARREARS OF 3-5 YEARS

The following Parastatals are in arrears of 3 to 5 years in the submission of Audited Accounts to the Office of the Auditor-General for the Federation.

S/N	PARASTATALS	NO. OF ARREARS	YEARS OUTSTANDING
1.	Administrative Staff College of Nigeria, Lagos	5	2012 - 2016
2.	Advertising Practitioners Council of Nigeria, Lagos	5	2012 - 2016
3.	Anambra-Imo River Basin Development Authority, Onitsha	5	2012 - 2016
4.	College of Chemical and Leather Technology, Zaria	5	2012 - 2016

5.	Corporate Affairs Commission, Abuja	5	2009, 2010, 2013, 2014 & 2016
6.	Federal Medical Centre, Bida	5	2012 - 2016
7.	Federal Medical Centre, Ido-Ekiti	5	2012 - 2016
8.	Federal Medical Centre, Owo, Ondo	5	2012 - 2016
9.	Federal Polytechnic, Damaturu	5	2012 - 2016
10.	Federal Polytechnic, Yobe	5	2012 - 2016
11.	Hadejia Jama'are River Basin Development Authority, Hotoro, Kano	5	2012 - 2016
12.	National Agency for the Prohibition of Trafficking in Persons and Related Matters (NAPTIP), Abuja	5	2012 - 2016
13.	National Bureau of Statistics, Abuja	5	2010-2012 & 2015-2016
14.	National Economic Reconstruction Fund, Abuja	5	2012 - 2016
15.	National Library of Nigeria, Abuja	5	2012 - 2016
16.	National Lottery Regulatory Commission, Abuja	5	2009, 2011, 2013-2015
17.	National Pension Commission, Abuja	5	2012 - 2016
18.	National Troupe of Nigeria, Lagos	5	2012 - 2016
19.	Nigerian Export-Import Bank (NEXIM), Abuja	5	2012 - 2016
20.	Nigerian National Merit Award Endowment Fund, Abuja	5	2012 - 2016
21.	Nigerian National Sovereign Fund Authority, Abuja	5	2009-2012 & 2016
22.	Oil and Gas Free Zone Authority, Onne, Port Harcourt	5	2010-2012, 2015 & 2016
23.	Abuja Film Village International Limited, Maitama, Abuja	4	2013 - 2016
24.	Abuja Markets Management Agency, Apo, Abuja	4	2013 - 2016
25.	Ahmadu Bello University Teaching Hospital, Zaria	4	2013 - 2016
26.	Centre for Management Development (CMD), Abuja	4	2013 - 2016
27.	Engineering Material Development Institute, Ondo	4	2013 - 2016

28.	Federal Polytechnic, Ekowe, Bayelsa State	4	2013 - 2016
29.	Federal Polytechnic, Ilaro, Ogun State	4	2013 - 2016
30.	Federal Polytechnic, Mubi, Adamawa State	4	2013 - 2016
31.	Federal Radio Corporation of Nigeria (FRCN), Abuja	4	2013 - 2016
32.	Federal University, Dutsin-ma, Katsina	4	2013 - 2016
33.	Michael Imoudu Institute for Labour Studies, Ilorin	4	2013 - 2016
34.	National Agency for Science and Engineering Infrastructure (NASENI), Abuja	4	2013 - 2016
35.	National Bio-technology Development Agency, Abuja	4	2013 - 2016
36.	National Centre for Hydro Power Research and Development, Ilorin	4	2013 - 2016
37.	National Lottery Fund, Abuja	4	2009-2011 & 2016
38.	National Productivity Centre, Abuja	4	2013 - 2016
39.	National Revenue Mobilization Allocation and Fiscal Commission, Abuja	4	2013 - 2016
40.	National Teachers Institute, Kaduna	4	2013 - 2016
41.	Neutro-Psychiatric Hospital, Enugu	4	2013 - 2016
42.	Nigerian Copy Right Commission, Abuja	4	2013 - 2016
43.	Nigerian Investment Promotion Council, Abuja	4	2013 - 2016
44.	Nigerian Ports Authority, Lagos	4	2013 - 2016
45.	Nigerian Security Printing and Minting, Abuja	4	2013 - 2016
46.	Obafemi Awolowo University, Ile-Ife	4	2013 - 2016
47.	Petroleum Products Pricing Regulatory Agency, Abuja	4	2010, 2011, 2013 & 2016
48.	Quantity Surveyors Registration Board of Nigeria, Lagos	4	2013 - 2016
49.	Securities and Exchange Commission (SEC), Abuja	4	2013 - 2016

50.	Small and Medium Enterprises Development Agency, Abuja	4	2012, 2013, 2015 & 2016
51.	University of Ibadan, Ibadan	4	2013 - 2016
52.	Yaba College of Technology, Lagos	4	2013 - 2016
53.	Advance Space Technology Application Laboratory, Uyo	3	2013 - 2016
54.	Ahmadu Bello University, Zaria	3	2014 - 2016
55.	Akanu Ibiam Federal Polytechnic, Unwana-Afikpo, Ebonyi State	3	2014 - 2016
56.	Benin-Owena River Basin Development Authority, Benin	3	2014 - 2016
57.	Centre for Space Transport Company, Lagos	3	2014 - 2016
58.	Council for the Regulation of Freight Forwarding in Nigeria, Abuja	3	2014 - 2016
59.	Environmental Officers Registration Council of Nigeria	3	2014 - 2016
60.	FCT Environmental Protection Board, Abuja	3	2014 - 2016
61.	FCT Water Board, Abuja	3	2014 - 2016
62.	Federal College of Freshwater Fisheries, New Bussa	3	2014 - 2016
63.	Federal Polytechnic, Nasarawa	3	2013 - 2016
64.	Federal University Lokoja, Kogi State	3	2014 - 2016
65.	Federal University of Technology, Owerri	3	2014 - 2016
66.	Institute of Agricultural Research, Zaria	3	2014 - 2016
67.	Investments and Securities Tribunal, Abuja	3	2009, 2010 & 2016
68.	Lagos International Trade Fair Complex Management Board, Lagos	3	2009, 2015 & 2016
69.	Lagos University Teaching Hospital, Lagos	3	2014 - 2016
70.	Michael Okpara University of Agriculture Umudike, Abia State	3	2014 - 2016
71.	National Agricultural Extension Research Liaison Services, Zaria	3	2014 - 2016
72.	National Boundary Commission, Abuja	3	2014 - 2016

73.	National Broadcasting Commission, Abuja	3	2014 - 2016
74.	National Centre for Petroleum Research Development Agency	3	2014 - 2016
75.	National Centre for Remote Sensing, Jos	3	2014 - 2016
76.	National Commission for Mass Literacy, Adult & Non-Formal Education, Abuja	3	2014 - 2016
77.	National Emergency Management Agency (NEMA), Abuja	3	2014 - 2016
78.	National Environmental Standards and Regulation Enforcement Agency, Abuja	3	2014 - 2016
79.	National Identity Management Commission (NIMC), Abuja	3	2014 - 2016
80.	National Institute for Freshwater Fisheries Research, Minna	3	2014 - 2016
81.	National Institute for Trypanosomiasis Research, Kaduna	3	2014 - 2016
82.	National Institute of Advance Legal Studies	3	2014 - 2016
83.	National Institute of Social and Economic Research (NISER), Ibadan	3	2014 - 2016
84.	National Oil Spill Detection and Response Agency (NOSDRA), Abuja	3	2014 - 2016
85.	National Power Training Institute of Nigeria (NAPTIN), Abuja	3	2014 - 2016
86.	National Youth Service Corps, Abuja	3	2014 - 2016
87.	Nigeria Deposit Insurance Corporation, Abuja	3	2014 - 2016
88.	Nigeria Institute of Transport Technology, Zaria	3	2014 - 2016
89.	Nigeria Medicine Development Agency, Lagos	3	2014 - 2016
90.	Nigerian Bulk Electricity Trading PLC, Abuja	3	2014 - 2016
91.	Nigerian College of Aviation Technology, Zaria	3	2014 - 2016
92.	Nigerian Electricity Regulatory Commission, Abuja	3	2014 - 2016

93.	Nigerian Institute of Animal Sciences, Abuja	3	2014 - 2016
94.	Nigerian Muslim Pilgrims Commission (Hajj Commission)	3	2014 - 2016
95.	Nigerian Tourism Development Corporation (NTDC), Abuja	3	2014 - 2016
96.	Petroleum Equalization Fund, Abuja	3	2010, 2013 & 2016
97.	River Basin Development Authority, Makurdi Lower Benue	3	2014 - 2016
98.	School of Survey, Oyo	3	2014 - 2016
99.	Sokoto Rima River Basin Development Authority, Sokoto	3	2014 - 2016
100.	Standards Organisation of Nigeria, Abuja	3	2011, 2012 & 2016
101.	University of Calabar, Calabar	3	2014 - 2016
102.	Upper Niger River Basin Development Authority, Minna	3	2014 - 2016

3.6 PARASTATALS WITH ARREARS OF 1-2 YEARS

The following Parastatals are in arrears of 1-2 years in the submission of Audited Accounts to the Office of the Auditor-General for the Federation.

S/N	PARASTATALS	NO. OF ARREARS	YEARS OUTSTANDING
1.	Abubakar Tafawa Balewa University, Bauchi	2	2015 - 2016
2.	Abuja Technology Village, Maitama	2	2015 - 2016
3.	Architects Registration Council of Nigeria, Abuja	2	2015 - 2016
4.	Centre for Basic Space Science, Nsukka	2	2015 - 2016
5.	Centre for Black and African Art and Civilization, Lagos	2	2015 - 2016
6.	Community Health Practitioners Registration Board, Abuja	2	2015 - 2016
7.	Computer Professional Registration Council of Nigeria, Abuja	2	2015 - 2016

8.	Council for Legal Education (Formerly Nigerian Law School), Bwari, Abuja	2	2015 - 2016
9.	Electronics Development Institute, Awka, Anambra State.	2	2015 - 2016
10.	Federal Airports Authority of Nigeria (FAAN), Lagos	2	2015 - 2016
11.	Federal College of Education, (Tech): Asaba, Delta State	2	2015 - 2016
12.	Federal College of Education, Eha- Amufu, Enugu State	2	2015 - 2016
13.	Federal College of Education, Obudu	2	2015 - 2016
14.	Federal College of Education, Pankshin, Plateau State.	2	2015 - 2016
15.	Federal College of Horticulture, Gombe	2	2015 - 2016
16.	Federal College of Land Resources Technology, Owerri	2	2015 - 2016
17.	Federal Cooperative College, Kaduna	2	2015 - 2016
18.	Federal Cooperative College, Oji River, Enugu	2	2015 - 2016
19.	Federal Institute of Industrial Research Oshodi – (FIIRO), Lagos	2	2015 - 2016
20.	Federal Medical Centre, Birnin- Kebbi	2	2015 - 2016
21.	Federal Medical Centre, Jalingo	2	2015 - 2016
22.	Federal Medical Centre, Owerri	2	2015 - 2016
23.	Federal Polytechnic, Bauchi, Bauchi State	2	2015 - 2016
24.	Federal Polytechnic, Ede, Osun State	2	2015 - 2016
25.	Federal Polytechnic, Gwandu, Kebbi State	2	2015 - 2016
26.	Federal Polytechnic, Kaura-Namoda, Sokoto State	2	2015 - 2016
27.	Federal University Kashere, Gombe State	2	2015 - 2016
28.	Federal University, Birnin-Kebbi	2	2015 - 2016
29.	Federal University, Oye-Ekiti	2	2015 - 2016

30.	Fiscal Responsibility Commission, Abuja	2	2015 - 2016
31.	Infrastructure Concession Regulatory Commission, Abuja	2	2015 - 2016
32.	Irrua Specialist Teaching Hospital	2	2015 - 2016
33.	Joint Admission and Matriculation Board (JAMB), Abuja	2	2015 - 2016
34.	Jos University Teaching Hospital, Jos	2	2015 - 2016
35.	Maritime Academy of Nigeria, Oron	2	2015 - 2016
36.	Medical and Dental Council of Nigeria, Abuja	2	2015 - 2016
37.	Medical Laboratory Council of Nigeria, Abuja	2	2015 - 2016
38.	Medical Rehabilitation Therapy Registration Board, Lagos	2	2015 - 2016
39.	National Agency for Food and Drug Administration & Control (NAFDAC), Abuja	2	2015 - 2016
40.	National Agency for the Control of Aids (NACA), Abuja	2	2015 - 2016
41.	National Arts Theatre, Iganmu, Lagos	2	2015 - 2016
42.	National Board for Technology Incubation, (NBTI), Abuja	2	2015 - 2016
43.	National Business and Technical Examination Board (NABTEB), Benin	2	2015 - 2016
44.	National Centre for Genetic Research and Biotechnology, Ibadan	2	2015 - 2016
45.	National Commission for Colleges of Education (NCCE), Abuja	2	2015 - 2016
46.	National Commission for Museums and Monuments, Abuja	2	2015 - 2016
47.	National Commission for Nomadic Education, Kaduna	2	2015 - 2016
48.	National Council for Arts and Culture, Abuja	2	2015 - 2016

49.	National Directorate of Employment (NDE), Abuja	2	2015 - 2016
50.	National Ear Care Centre, Kaduna	2	2015 - 2016
51.	National Eye Centre, Kaduna	2	2015 - 2016
52.	National Film and Video Censor Board	2	2015 - 2016
53.	National Hospital, Abuja	2	2015 - 2016
54.	National Institute for Medical Research, Lagos	2	2015 - 2016
55.	National Institute for Pharmaceutical Research and Development, Abuja	2	2015 - 2016
56.	National Institute for Policy and Strategic Studies (NIPSS), Jos	2	2015 - 2016
57.	National Mathematical Centre, Sheda, Kwali, Abuja	2	2015 - 2016
58.	National Orientation Agency, Abuja	2	2015 - 2016
59.	National Orthopaedic Hospital, Dala, Kano	2	2015 - 2016
60.	National Primary Health Care Development Agency, Abuja	2	2015 - 2016
61.	National Root Crops Research Institute, Umudike	2	2015 - 2016
62.	National Space Research and Development Agency, Abuja	2	2015 - 2016
63.	National Water Resources Institute (Staff Pension Fund), Kaduna	2	2015 - 2016
64.	National Water Resources Institute, Kaduna	2	2015 - 2016
65.	Niger Delta Development Commission (NDDC), Port Harcourt	2	2015 - 2016
66.	Nigeria Hydrological Services, Abuja	2	2015 - 2016
67.	Nigerian Electricity Liability Management Ltd/GTE, Abuja	2	2015 - 2016
68.	Nigerian Export Processing (Free) Zones Authority, Abuja	2	2015 - 2016
69.	Nigerian Export Promotion Council, Abuja	2	2013 - 2016

70.	Nigerian Extractive Industries Transparency Initiative (NEITI), Abuja	2	2015 - 2016
71.	Nigerian Geological Survey Agency, Abuja	2	2015 - 2016
72.	Nigerian Natural Medicine Development Agency, Lagos	2	2015 - 2016
73.	Nigerian Press Council, Abuja	2	2015 - 2016
74.	Nnamdi Azikiwe University, Awka	2	2015 - 2016
75.	Nursing and Midwifery Council of Nigeria, Abuja	2	2015 - 2016
76.	Obafemi Awolowo University Teaching Hospital, Ife	2	2015 - 2016
77.	Petroleum Technology Development Fund (PTDF), Abuja	2	2015 - 2016
78.	Radiographers Registration Board of Nigeria, Abuja	2	2015 - 2016
79.	Rural Electrification Agency (REA), Abuja	2	2015 - 2016
80.	Scientific Equipment Development Institute, Enugu	2	2015 - 2016
81.	Sheda Science and Technology Complex, Abuja	2	2015 - 2016
82.	Tafawa Balewa Square Management Board, Lagos	2	2015 - 2016
83.	Tertiary Education Trust Fund (TETFUND), Abuja	2	2015 - 2016
84.	Universal Basic Education, Abuja	2	2015 - 2016
85.	Universal Service Provision Fund (USPF), Abuja	2	2015 - 2016
86.	University of Agriculture, Abeokuta	2	2015 - 2016
87.	University of Agriculture, Makurdi	2	2015 - 2016
88.	University of Benin Teaching Hospital, Benin	2	2015 - 2016
89.	University of Jos, Jos	2	2015 - 2016
90.	University of Port Harcourt Teaching Hospital, Port Harcourt	2	2015 - 2016
91.	Usman Danfodio University Teaching Hospital, Sokoto	2	2015 - 2016

92.	Usman Danfodio University, Sokoto	2	2015 - 2016
93.	Voice of Nigeria (VON) Ikoyi, Lagos	2	2015 - 2016
94.	Waziri Umaru Federal Polytechnic, Birnin Kebbi	2	2015 - 2016
95.	West African Examination Council, Yaba, Lagos	2	2015 - 2016
96.	Abuja Investment Company Limited (AICL), Garki	1	2016
97.	Accident Investigation Bureau, Lagos	1	2016
98.	Agricultural Research and Management Institute (ARMTI), Ilorin	1	2016
99.	Aminu Kano University Teaching Hospital, Kano	1	2016
100.	Basin Development Authority, Maiduguri Chad River	1	2016
101.	Bayero University, Kano	1	2016
102.	Border Communities Development Agency, Abuja	1	2016
103.	Centre for Adaptation of Technology, Awaka, Anambra State	1	2016
104.	Centre for Geodesy and Geodynamics, Toro, Bauchi	1	2016
105.	Centre for Satellite Technology Development, Abuja	1	2016
106.	Cocoa Research Institute of Nigeria, Ibadan	1	2016
107.	Consumer Protection Council, Abuja	1	2016
108.	Council for Nigeria Mining Engineers and Geo-Scientists, Abuja	1	2016
109.	Council for Regulation of Engineering in Nigeria, Abuja	1	2016
110.	Cross River Basin Development Authority, Calabar	1	2016
111.	Defence Industries Corporation of Nigeria (DICON), Abuja	1	2016

112.	Dental Therapists Registration Board, Lagos	1	2016
113.	Energy Commission of Nigeria, Abuja	1	2016
114.	FCT Treasury, Abuja	1	2016
115.	Federal Capital Development Authority (FCDA), Abuja	1	2016
116.	Federal Capital Territory Administration (FCTA), Abuja	1	2016
117.	Federal College of Agriculture, Akure	1	2016
118.	Federal College of Agriculture, Ishiagu, Ebonyi State	1	2016
119.	Federal College of Agriculture, Moore Plantation, Ibadan	1	2016
120.	Federal College of Animal Health and Production Technology, Ibadan	1	2016
121.	Federal College of Education (Special), Oyo	1	2016
122.	Federal College of Education (Tech.), Akoka, Lagos	1	2016
123.	Federal College of Education (Tech.), Bichi, Kano State	1	2016
124.	Federal College of Education (Tech.), Omuku, River State	1	2016
125.	Federal College of Education, (Tech.), Potiskum, Yobe State	1	2016
126.	Federal College of Education, (Tech.), Umunze, Anambra State	1	2016
127.	Federal College of Education, Gusau, Zamfara State	1	2016
128.	Federal College of Education, Katsina	1	2016
129.	Federal College of Education, Kontagora, Niger State	1	2016
130.	Federal College of Education, Ondo	1	2016
131.	Federal College of Education, Osiele, Ogun State.	1	2016
132.	Federal College of Education, Yola	1	2016

133.	Federal College of Forestry, Jos	1	2016
134.	Federal College of Horticulture, Dadin-Kowa, Gombe	1	2016
135.	Federal College of Land Resources Technology, Kuru, Jos	1	2016
136.	Federal Cooperative College, Ibadan	1	2016
137.	Federal Inland Revenue Services, Abuja	1	2016
138.	Federal Medical Centre, Abeokuta	1	2016
139.	Federal Medical Centre, Asaba	1	2016
140.	Federal Medical Centre, Azare	1	2016
141.	Federal Medical Centre, Birnin Kudu	1	2016
142.	Federal Medical Centre, Ebute-Metta	1	2016
143.	Federal Medical Centre, Gusau	1	2016
144.	Federal Medical Centre, Katsina	1	2016
145.	Federal Medical Centre, Lokoja	1	2016
146.	Federal Medical Centre, Umuahia	1	2016
147.	Federal Neuro-Psychiatric Hospital, Calabar	1	2016
148.	Federal Neuro-Psychiatric Hospital, Kaduna	1	2016
149.	Federal Polytechnic, Ado-Ekiti	1	2016
150.	Federal Polytechnic, Auchi	1	2016
151.	Federal Polytechnic, Bida, Niger State	1	2016
152.	Federal Polytechnic, Idah, Kogi State	1	2016
153.	Federal Polytechnic, Nekede, Imo State	1	2016
154.	Federal Polytechnic, Offa	1	2016
155.	Federal School of Dental Technology, Enugu	1	2016
156.	Federal Teaching Hospital, Abakaliki	1	2016
157.	Federal University Ndufu-Alike, Ebonyi State	1	2016
158.	Federal University of Petroleum Resources, Effurun, Delta State	1	2016
159.	Federal University of Technology, Akure	1	2016

160.	Federal University of Technology, Minna	1	2016
161.	Federal University of Technology, Yola	1	2016
162.	Federal University, Dutse, Jigawa State	1	2016
163.	Federal University, Gusau	1	2016
164.	Federal University, Lafia, Nasarawa	1	2016
165.	Federal University, Otuoke	1	2016
166.	Federal University, Wukari, Taraba State	1	2016
167.	Forestry Research Institute of Nigeria, Ibadan	1	2016
168.	Hossain Adamu Federal Polytechnic, Jigawa	1	2016
169.	Hydraulic Equipment Development Centre, Kano	1	2016
170.	Independent Corrupt Practices Commission and Other Related Offences (ICPC)	1	2016
171.	Industrial Training fund, Jos	1	2016
172.	Institute of Agricultural Research and Training Centre, Ibadan	1	2016
173.	Kaduna Polytechnic	1	2016
174.	Legal Aid Council, Abuja	1	2016
175.	Lower Niger River Basin Development Authority, Ilorin	1	2016
176.	Modibo Adama University of Technology, Yola	1	2016
177.	National Assembly Service Commission, Abuja	1	2016
178.	National Board for Technical Education, Kaduna	1	2016
179.	National Centre for Agricultural Mechanization, Ilorin	1	2016
180.	National Centre for Technology Management (NACTEM) Ile-Ife	1	2016
181.	National Cereals Research Institute, Badegi, Niger	1	2016

182.	National Drug Law Enforcement Agency (NDLEA), Lagos	1	2016
183.	National Engineering Design and Development Institute, Anambra	1	2016
184.	National Examination Council (NECO), Minna	1	2016
185.	National Gallery of Arts, Abuja	1	2016
186.	National Horticultural Research Institute, Ibadan	1	2016
187.	National Human Rights Commission, Abuja	1	2016
188.	National Information Technology Development Agency, Abuja	1	2016
189.	National Inland Waterways Authority, Lokoja	1	2016
190.	National Institute for Cultural Orientation, Abuja	1	2016
191.	National Institute for Hospitality and Tourism, Abuja	1	2016
192.	National Institute for Oceanography and Marine Research, Lagos	1	2016
193.	National Institute for Oil Palm Research (NIFOR), Benin	1	2016
194.	National Judicial Institute, Abuja	1	2016
195.	National Obstetric Fistula Centre, Abakaliki	1	2016
196.	National Office for Tech. Acquisition & Promotion, Abuja	1	2016
197.	National Park Services, Abuja	1	2016
198.	National Postgraduate Medical College of Nigeria, Lagos	1	2016
199.	National Universities Commission, Abuja	1	2016
200.	News Agency of Nigeria (NAN), Abuja	1	2016
201.	Niger Delta River Basin Development Authority, Port Harcourt	1	2016

202.	Nigeria Electricity Management Services Agency (NEMSA)	1	2016
203.	Nigeria Metallurgical Training Institute, Anambra	1	2016
204.	Nigerian Airspace Management Agency (NAMA), Lagos	1	2016
205.	Nigerian Christian Pilgrims Commission, Abuja	1	2016
206.	Nigerian Civil Aviation Authority (NCAA), Lagos	1	2016
207.	Nigerian Communications Commission (NCC), Abuja	1	2016
208.	Nigerian Educational Research & Development Council, Abuja	1	2016
209.	Nigerian Films Corporation, Jos	1	2016
210.	Nigerian Nuclear Regulatory Authority, Abuja	1	2016
211.	Nigerian Railway Corporation, Lagos	1	2016
212.	Nigerian Shippers Council, Lagos	1	2016
213.	Nigerian Stored Products Research Institute, Ilorin	1	2016
214.	Nigerian Television Authority, Abuja	1	2016
215.	Nnamdi Azikiwe University Teaching Hospital, Nnewi	1	2016
216.	Noma Children Hospital, Sokoto	1	2016
217.	Ogun-Osun River Basin Development Authority, Abeokuta	1	2016
218.	Optometrist and Dispensing Opticians Registration Board of Nigeria, Lagos	1	2016
219.	Orthopaedic National Hospital, Enugu	1	2016
220.	Pharmacists Council of Nigeria, Abuja	1	2016
221.	Project Development Agency, Enugu	1	2015 - 2016
222.	Prototype Engineering Development Institute, Osun	1	2016
223.	Psychiatric Hospital Uselu, Benin	1	2016

224.	Railway Property Management Co Ltd., Kaduna	1	2016
225.	Rubber Research Institute of Nigeria, Benin	1	2016
226.	Teachers Registration Council, Abuja	1	2016
227.	University College Hospital, Ibadan	1	2016
228.	University of Abuja Teaching Hospital, Gwagwalada	1	2016
229.	University of Benin, Benin	1	2016
230.	University of Lagos, Lagos	1	2016
231.	University of Maiduguri, Maiduguri	1	2016
232.	University of Nigeria Teaching Hospital, Enugu	1	2016
233.	University of Port Harcourt, Port Harcourt	1	2016
234.	University of Uyo, Uyo	1	2016
235.	Veterinary Council of Nigeria, Abuja	1	2016

4.0 FINDINGS

1. Many Parastatals are unwilling to submit their audited accounts without being compelled and this is in violation of their establishment acts.
2. Some Parastatals do not take accountability in public expenditure seriously.
3. There are no prescribed penalties for offenders of non-timely submission of audited accounts. There are serious consequences for this offence in other climes.
4. Status of privatized or scrapped Parastatals are not clear e.g. Nigerian Coal Corporation, National Board for Commercial Banks, etc.
5. The Auditor-General for the Federation is handicapped due to budgetary and manpower constraints of the Office to issue timely comments on submitted audited accounts.
6. Auditor-General for the Federation seems to place less premium on high profile Parastatals with huge accounts as there are less comments on their accounts, e.g. NNPC, NPA, NIMASA, CBN, TETFUND, etc.
7. A Parastatal like the Economic and Financial Crimes Commission (EFCC) misinterprets the reporting requirement in their enabling Acts to violate the Constitution.
8. Absence of Board of Directors to approve appointment of External Auditors is often cited as excuse for non-submission of audited accounts.

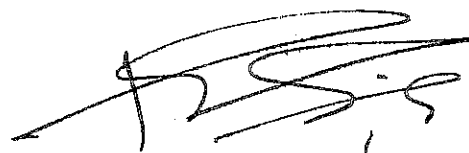
5.0 RECOMMENDATIONS

The Committee hereby makes the following recommendations to the Senate:

1. That defaulting Parastatals in arrears of submission of Audited Accounts should be compelled to clear the arrears on or before March, 2018;
2. That the Senate should withhold budgetary approvals for any Parastatal which fails to comply by the March, 2018 deadline;
3. That the Office of the Auditor-General for the Federation should constantly update and reconcile with Parastatals on their status of compliance;
4. The Office of the Auditor-General for the Federation should liaise with the Bureau for Public Enterprises (BPE) and the Office of the Secretary to the Government of the Federation to clarify status of privatized and merged/scrapped Parastatals;
5. The Auditor-General's Office should be strengthened through the provision of adequate budgetary allocations;
6. The Executive Arm of Government should promptly reconstitute Boards of Parastatals when they are dissolved so as to enable them approve the appointment of external auditors;
7. The Senate should hasten the consideration of the Federal Audit Service Bill, which stipulate penalties for offenders.



Senator Matthew A. Urhoghide, *FPSN, FNAPharm*
Chairman



Ahmadu E. Abdullahi
Director/Clerk