



SENATE OF THE FEDERAL REPUBLIC OF NIGERIA

VOTES AND PROCEEDINGS

Wednesday, 14th July, 2021

1. The Senate met at 10:56 a.m. The President of the Senate read prayers.

2. **Votes and Proceedings:**

The Senate examined the Votes and Proceedings of Tuesday, 13th July, 2021.

Question was put and the Votes and Proceedings were approved.

3. **Announcements:**

(a) **Wedding Invitation:**

The President of the Senate read a letter from Senator Abba P. Moro — (*Benue South*) as follows:



THE SENATE
FEDERAL REPUBLIC OF NIGERIA
Comrade Senator Abba Moro, D.L.t., FIAMN, FCFA
Benue South Senatorial District
Deputy Chairman, Committee on Army and Deputy Chairman,
Committee on Inter Parliamentary Affairs

July 13th, 2021

*His Excellency,
Distinguished Senator Ahmad Lawan, Ph.D, CON
President of the Senate,
National Assembly,
Abuja.*

WEDDING ANNOUNCEMENT

I write to notify the Senate of the upcoming Wedding of my daughter, Joy Ochanya Moro to Femi Adebola, which will hold by the grace of God, as follows:

DATE: 31st July, 2021
VENUE: Our Lady Queen of Nigeria, Area 3, Garki, Abuja.
TIME: 10: 00 a.m. prompt

TRADITIONAL MARRIAGE:

DATE: 29th July, 2021
 VENUE: Senator Abba Mora's Residence, Ugbokolo, Okpokwu LGA, Benue State.
 TIME: 2: 00 p.m. prompt

2. Reception follows immediately at AIB Event Centre, 138 Ademola Adetokunbo Street, Wuse II, Abuja.

3. The family will be grateful if Distinguished Senators can honour us with their presence at the event.

4. While looking forward to your attendance, please accept the assurance of my high regards.

(Signed)
 Senator Abba Mora, D.L.H, FIAMN, FCPA
 Benue South

(b) Meeting:

The President of the Senate read a letter from Senator George T. Sekibo — (Rivers East) as follows:



THE SENATE
 FEDERAL REPUBLIC OF NIGERIA
 Senator George T. Sekibo (Rivers East)

July 14th, 2021

His Excellency,
 Distinguished Senator Ahmad Lawan, Ph.D, CON
 President of the Senate,
 National Assembly,
 Abuja.

SOUTH-SOUTH CAUCUS MEETING

Members of the South-South Caucus of the Senate are hereby invited for an urgent meeting today after plenary.

DATE: 14th July, 2021

VENUE: Hearing room 1

TIME: Immediately after sitting

Signed
 Senator George T. Sekibo

4. Matter of Urgent Public Importance:

Rising on Orders 42 and 52, Senator Shuaibu I. Lau (*Taraba North*) drew the attention of the Senate to the flood in Jalingo and Yarro Local Government Areas of Taraba State. He sought and obtained the leave of the Senate to present the matter forthwith:

The Senate:

notes with sadness, the havoc caused by serious flood as a result of torrential downpour across Jalingo and Yarro Local Government Areas of Taraba State, on Saturday, 10th July, 2021;

regrets that the heavy downpour which lasted for hours has over flooded the drainages and submerged a greater part of both the residential and business areas in the two Local Government Areas of the State;

further notes that, the incidence has rendered many people homeless, disrupted and destroyed their farmlands and businesses running into millions of Naira; and

aware that this horrifying natural disaster will further aggravate the suffering and the poverty index of the victims who are predominately traders and farmers;

Accordingly resolves to:

- (i) urge the National Emergency Management Agency (NEMA), the North East Development Commission (NEDC); and the Federal Ministry for Humanitarian Affairs, Disaster Management and Social Development to as a matter of urgency come to the aid of the victims by sending relief materials to the affected areas; and
- (ii) urge the Federal Ministry of Environment through its Ecological Unit to expand the drainages in the affected areas.

Debate:

Proposed Resolution (i):

Question: That the Senate do urge the National Emergency Management Agency (NEMA), the North East Development Commission (NEDC); and the Federal Ministry for Humanitarian Affairs, Disaster Management and Social Development to as a matter of urgency come to the aid of the victims by sending relief materials to the affected areas — *Agreed to.*

Proposed Resolution (ii):

Question: That the Senate do urge the Federal Ministry of Environment through its Ecological Unit to expand the drainages in the affected areas — *Agreed to.*

Resolved:

That the Senate do:

- (i) urge the National Emergency Management Agency (NEMA), the North East Development Commission (NEDC); and the Federal Ministry for Humanitarian Affairs, Disaster Management and Social Development to as a matter of urgency come to the aid of the victims by sending relief materials to the affected areas; and
- (ii) urge the Federal Ministry of Environment through its Ecological Unit to expand the drainages in the affected areas (*S/Res/010/03/21*).

5. Personal Explanation:

Rising on Order 43, Senator Sadiq S. Umar (*Kwara North*) drew the attention of the Senate to the unfortunate incident that occurred on the 8th July, 2021 in Olori Village, Bani community of Kaiama Local Government Area, Kwara State, where a family lost 6 children and one hospitalized as a result of food poisoning after the consumption of a particular food. He urged the National Agency for Food, Drugs Administration and Control (NAFDAC) to tighten the control of imported food items; and Senate to observe a minute silence in honour of the deceased.

One minute silence accordingly observed in honour of the deceased

6. Personal Explanation:

Rising on Order 43, Senator Emmanuel Bwacha (*Taraba South*) drew the attention of the Senate to the landmark judgement on the enforcement of the fundamental human rights of 14 members of his Senatorial District who were released unconditionally with compensation of

Twenty Million Naira (₦20,000,000) each, on the order of Justice Ambodeema Simon of the Federal High Court after three (3) months of illegal detention by the Taraba State Police Commissioner on the instruction of the Taraba State Governor. He urged the Senate to commend the landmark judgement.

7. Presentation of Bills:

- (i) Climate Change Bill, 2021 (HB. 357) — Read the First Time.
- (ii) Federal College of Education Bassambiri, Bayelsa State (Establishment) Bill, 2021 (SB. 775) — Read the First Time.
- (iii) Federal Bureau of Forensic Services Regulation (Establishment) Bill, 2021 (SB. 778) — Read the First Time.
- (iv) Federal Polytechnic Shagamu (Establishment) Bill, 2021 (SB. 779) — Read the First Time.
- (v) National Food Bank of Nigeria (Establishment) Bill, 2021 (SB. 780) — Read the First Time.
- (vi) National Institute for Sports Act Cap N54 LFN 2004 (Amendment) Bill, 2021 (SB. 781) — Read the First Time.

8. Committee on Independent National Electoral Commission (INEC):
Report on the Electoral Act (Repeal & Re-enactment) Bill, 2021 (SB. 122):
Motion made: That the Senate do receive the Report of the Committee on Independent National Electoral Commission (INEC) on the Electoral Act (Repeal and Re-enactment) Bill, 2021 (Senator Kabiru I. Gaya — Kano South).
 Question put and agreed to.
 Report Laid.

9. Joint Committee on Judiciary, Human Rights & Legal Matters; Navy and Marine Transport:
Report on the Nigerian Maritime Zones Act (Repeal & Re-enactment) Bill, 2021 (SB. 49):
 Presentation of Report deferred to another Legislative Day.

10. Committee on Legislative Compliance:
Report on a Petition from Maryam Danna Mohammed against the Niger Delta Power Holding Company (NDPHC) for alleged wrongful termination of her appointment:
Motion made: That the Senate do receive and consider the Report of the Committee on Legislative Compliance on a petition from Maryam Danna Mohammed against the Niger Delta Power Holding Company (NDPHC) for alleged wrongful termination of her appointment (Senator Adelere A. Orilowo — Osun West).
 Question put and agreed to.
 Report Laid and Presented.

Compliance to Senate Resolution:
 Sequel to the intervention of the Senate, the Secretary to the Government of the Federation (SGF) and the Managing Director of Niger Delta Power Holding Company (NDPHC) complied with the Senate resolution and reinstated Maryam Danna Mohammed as the General Manager (Audit and Compliance) and paid all her outstanding entitlements.

The Senate noted the compliance.

11. Committee on Legislative Compliance:

Report on the Spate of Growing Insecurity in Nigeria:

Motion made: That the Senate do receive and consider the Report of the Committee on Legislative Compliance on the spate of growing insecurity in Nigeria (*Senator Adelere A. Oriolowo — Osun West*).

Question put and agreed to.

Report Laid and Presented.

Proposed Resolution (i):

Question: That the Senate direct its Security-related Committees and that of Legislative Compliance and Communications to conduct a National Roundtable Conference on the current security situation in Nigeria and to develop practical strategies to stem the growth in the spate of insecurity in Nigeria.

Amendment Proposed:

Leave out the provision in the Proposed Resolution (i) and *insert* the following instead thereof: "that the Senate do urge the Executive Arm of Government to consider and implement the resolutions of the Senate on the Security Architecture of the country" (*Senator Yahaya A. Abdullahi — Kebbi North*).

Question that the amendment be made, put and agreed to.

Proposed Resolution (ii):

Question: That the Federal Ministry of Communications and Digital Economy submit proposals for legislative action to any Section(s) of the extant Laws of any of its Agencies toward reducing the nation's security challenges — *Agreed to.*

Proposed Resolution (iii):

Question: That in line with the Ministry of Communications proposal on the way to sustain the gains of its efforts in stemming the use of SIM cards by miscreants to carry out criminal activities, other critical stakeholders in Nigeria's security architecture such as the Ministries of Defence, Interior, Police Affairs, the Office of the National Security Adviser, the Economic and Financial Crimes Commission (EFCC), the Department of State Security Services, the Nigeria Police Force, Nigeria Customs Service, and the Nigerian Immigration Service, to collaborate with the Federal Ministry of Communications and Digital Economy by contacting it when a crime has been aided and abetted through the use of SIM cards. This will enable the Ministry to investigate and give report to the security agencies and the ability to monitor the regulators and their compliance with the directives to provide the full profile of any subscriber that is being investigated for crime(s) by security agencies.

Amendment Proposed:

Leave out the provision in the Proposed Resolution (iii) and *insert* the following instead thereof: "That the Senate do urge the Ministries of Defence, Interior, Police Affairs, the Office of the National Security Adviser, the Economic and Financial Crimes Commission (EFCC), the Department of State Security Services, the Nigeria Police Force, Nigeria Customs Service, and the Nigerian Immigration Service, to collaborate with the Federal Ministry of Communications and Digital Economy by contacting it when a crime has been aided and abetted through the use of SIM cards. This will enable the Ministry to investigate and give report to the Security Agencies" (*Senator Aliyu S. Abdullahi — Niger North*).

Question that the amendment be made, put and agreed to.

Resolved:

(i) That the Senate do urge the Executive Arm of Government to consider and implement the resolutions of the Senate on the security architecture of the country;

(ii) That the Federal Ministry of Communications and Digital Economy submit proposals for legislative action to any Section(s) of the extant Laws of any of its Agencies toward reducing the nation's security challenges; and

(iii) That the Senate do urge the Ministries of Defence, Interior, Police Affairs, the Office of the National Security Adviser, the Economic and Financial Crimes Commission (BFCC), the Department of State Security Services, the Nigeria Police Force, Nigeria Customs Service, and the Nigerian Immigration Service, to collaborate with the Federal Ministry of Communications and Digital Economy by contacting it when a crime has been aided and abetted through the use of SIM cards. This will enable the Ministry to investigate and give report to the security agencies (S/Res/011/03/21).

12.

Committee on Public Accounts:

Report on the Annual report of the Auditor-General for the Federation on the accounts of the Federation for the year ended 31st December, 2015 (Part II & I):

Motion made: That the Senate do consider the Report of the Committee on Public Accounts on the annual report of the Auditor-General for the Federation on the accounts of the Federation for the year ended 31st December, 2015 (Part II & I) (Senator Matthew A. Urhoghvide — Edo South).

Question put and agreed to.

Report Presented

1. Irregularities in Investments and other Cash Assets ₦1,127,180,992,109.07 (NOTE 46):

Proposed Resolution(i):

Question: That the Accountant-General of the Federation should provide: 1. Authorities for all the additional and disposal of investments.

2. Share Certificates of all the additional investments.

3. Disclose information on Crown Agents investment funds, the Infrastructural Bank rights issue and double recording being corrected.

Amendment Proposed:

Leave out the provision in the Proposed Resolution (i) and *insert* the following instead thereof: "That the Accountant-General of the Federation having failed to provide the underlisted information should be compelled to do so within thirty (30) days by providing the following information: 1. Authorities for all the additional and disposal of investments.

2. Share Certificates of all the additional investments.

3. Disclose information on Crown Agents investment funds, the Infrastructural Bank rights issue and double recording being corrected" (Senator Allyu S. Abdullahi — Niger North).

Question that the amendment be made, put and agreed to.

2. **Non-Placement of Share Certificates of quoted Companies with Central Securities Clearing System Ltd. (CSCS).**

Proposed Resolution(ii):

Question: That the Accountant-General of the Federation should immediately register all shares of quoted Companies with Central Securities Clearing System Ltd (CSCS).

Amendment Proposed:

Immediately after the words "CSCS" *insert* the word and figure "within sixty (60) days" (*Senator Albert B. Akpan — Akwa Ibom — North East*).

Question that the amendment be made, put and agreed to.

3. **Irregular Credit Balances (₦360,000.00) of Imprest with two (2) MDAs namely:**
 (i) **Bureau of Public Service Reforms**
 (ii) **Federal Ministry of Youths Development.**

Proposed Resolution (iii):

Question: That - 1. The Accountant-General of the Federation should recover the outstanding imprest from the allocation of these MDAs.

Amendment Proposed:

Immediately after the words "MDAs" in paragraph 1, *insert* the word and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

2. Confirm to the Committee actual action taken
3. Impose sanction on the erring MDAs for non compliance with the Financial Regulations.

4. **Unretired Advances involving thirty Nine (39) MDAs - ₦2,296,567,084.37 (NOTE 48)**

Proposed Resolution (iv):

Question: That - 1. The Accountant-General of the Federation should address the retirement of advances with strict and strong sanctions to serve as deterrence.

2. The Accounting Officers of the MDAs should be sanctioned in accordance with the provisions of Rule 3124 of Financial Regulations — *Agreed to.*

5. **Inconsistent Exchange Loss Difference on External Loans \$274,280,000.00 (NOTE 51) (₦54,151,360,000.00)**

The Accountant-General reported a total exchange loss difference of ₦54,151,360,000 in the document provided but this could not be found in the DMO document. Also, the criteria for arriving at the exchange loss difference was not disclosed.

Proposed Resolution (v):

Question: That the Officer(s) responsible should be identified by the Accountant-General of the Federation and sanctioned for mismanagement of public fund in accordance with Rule 3115 of the Financial Regulations and for gross misconduct according to Rule 030402 of the Public Service Rules.

Amendment Proposed:

Immediately after the word "Rules", insert the word and figure "within ninety (90) days and report to the Committee" (*Senator Patrick A. Akiyebu — Ono Central*).

Question that the amendment be made, put and agreed to.

6. Internal Loans made from other Funds ₦390,288,085,668.92 (NOTE 54) which

include:

- (i) Development of Natural Resources fund Account
- (ii) Stabilization fund Account
- (iii) 25% Husked Brown Rice Levy
- (iv) 1% Comprehensive Import Supervision Scheme (CISS) Pool Levy
- (v) 15% Wheat Grain Levy
- (vi) 10% Rice Levy purpose they were created.

Proposed Resolution (vi):

Question: That -

1. The Office of the Accountant-General of the Federation should set in motion the process of the recovery of the loans and pay back to the Special Funds Accounts.

Amendment Proposed:

Immediately after the word "Accounts" in paragraph 1, insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

2. Ensure that henceforth, payments from these special funds are strictly applied for the purpose there were created.

3. Ensure the stoppage of further withdrawal from any of these accounts without a resolution of the National Assembly.

7. Failure to deduct Withholding Tax of ₦378,879,674.99 by the Accountant-General of the Federation from Webb Fontaine Ltd in the payment for Destination Inspection Services Fees of ₦43,788,796,749.91

That -

1. The Accountant-General of the Federation should recover the sum of ₦378,879,674.99 as tax revenue (WHT) from Webb Fontaine Ltd and remit to FIRS.

Amendment Proposed:

Immediately after the word "FIRS" in paragraph 1, insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

2. All the officials involved in the transaction with Webb Fontaine Ltd should be identified, transferred and sanctioned for causing loss of revenue to the government in accordance with Financial Regulation 311(1) — *Agreed to.*

3. Do a review of all the companies that were paid from the out-flow of 1% CISS Account which amounted to ₦39,557,671,843.97 to confirm payment of WHT — *Agreed to.*

8. **FEDERATION ACCOUNT: Federation Accounts Revenue for 2015: From FAAC records, the total revenue inflows from the collecting Agencies - NNPC, DPR, FIRS, NCS total ₦6,001,031,479,562.62. The sum of ₦865,448,552,694.78 was deducted by NNPC which represented the Joint Venture Cash Call (JVC) leaving a balance of ₦1,577,447,228,355.75 which was paid into the Federation Account. This deduction made from revenue collected is in contravention of Section 162 of the 1999 Constitution of the FRN (as amended) Federation Account.**

Proposed Resolution (viii):

Question: That -

1. The NNPC/other Agencies of government or any other Agency of government, should desist from further violation of Section 162 of the 1999 Constitution by deducting from the accrued revenue before making payment to the Federation Account.
 2. The Management of NNPC should ensure that all money accruing to the Federation is promptly paid to the Federation Account without any deduction in line with the above constitutional provision.
 3. The Federal government should agree on a percentage to be given to NNPC as cost of collection as it is being done to the Nigeria Customs Service (7%) and the Federal Inland Revenue Service (4% of non oil revenue) — *Agreed to.*
9. **Non-certification of direct deductions From Federation Account to off-set debts owed by States and FCT by the Auditor-General for the Federation to the tune of ₦88,924,582,615.06:**

Proposed Resolution (ix):

Question: That -

1. It should be noted that infraction has been made against Section 168 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) which requires that such offset by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation.
 2. The Office of the Accountant-General of the Federation should immediately stop such off-set from the Federation account without the certification of the Auditor-General for the Federation, otherwise, such practice will not be accepted as valid — *Agreed to.*
10. **Under remittance of Revenue from Domestic Crude Oil Sales by NNPC - ₦3,878,955,039,855.73**
A month-by-month details of crude oil sales proceeds, amount paid into the Federation Account and amount withheld by NNPC for the period January to December, 2015 expose this.

Proposed Resolution (x):

Question: That -

1. NNPC should henceforth remit all amounts due to the Federation account — *Agreed to.*
2. The Corporation should desist from further deduction at source as this contravenes section 162 (1) of the Constitution of the Federal Republic of Nigeria (as amended) — *Agreed to.*

3. FAAC or any other approving authority should as a matter of urgency approve agreed percentage which should be allocated to NNPC monthly as operational cost to ensure that their operations are not adversely affected.

Amendment Proposed:

Leave out the provision in Proposed Resolution 10(3) in *insert* the following instead thereof: "That the National Assembly should as a matter of urgency approve the agreed percentage which should be allocated to Nigeria National Petroleum Corporation (NNPC) monthly as operational cost to ensure that their operations is not adversely affected" (*Senator Yahaya A. Abdullahi — Kebbi North*).

Question that the amendment be made, put and agreed to.

11. Outstanding collection from Solid Minerals not remitted to Federation Account (₦12,137,140,361.58), but warehoused in an account maintained by the CBN

Proposed Resolution (xi):

Question: That -

1. It should be noted that the practice contravenes the provisions of Section 162 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended).

2. The Federation Accounts Allocation Committee (FAAC) should fix a percentage to be allocated to Mining and Cadastral Office as cost of collection as is currently applicable to NCS (7%), DPR (4%) and FIRS (4%) of Non-oil revenue). This would likely motivate increase in revenue from solid minerals and guard against wastages — *Agreed to.*

12.

Direct deductions for FADAMA Projects from Federation Account to offset debts owed By Abia and Bauchi States to Federal Government: ₦113,372,000.11 consisting of ₦12,000,000.00 (Abia State) and ₦101,372,000 (Bauchi State).

Proposed Resolution (xii):

Question: That -

1. It should be noted the non-compliance with the provisions of Section 168 (1) of the 1999 Constitution (as amended) by the off-set by the Federal Government on the allocation of the 2 mentioned states of Abia and Bauchi

2.

The Office of the Accountant-General of the Federation is warned to stop such off-set from the allocation of States, without the certification of the Auditor-General for the Federation — *Agreed to.*

13.

Non-collection of "Over Recovery" totaling ₦1,596,803,859.97, by the Petroleum Products Pricing Regulatory Agency (PPRA) (Over-paid to Oil Marketers):

Proposed Resolution (xiii):

Question: That the PPRA should immediately recover the outstanding sum of ₦1,596,803,859.97 from the indebted Oil Marketers and show proof of recovery.

Amendment Proposed:

Immediately after the word "recovery" insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

14. **Federal Ministry of Aviation:**
The sum of ₦427,845,140.00 (WHT and VAT inclusive) paid for direct procurement of navigational Aids/Spare Parts, etc.

Proposed Resolution (xiv):

Question: That the officials responsible for the authorization and disbursement of the fund be sanctioned in accordance with the provisions of the Financial Regulations 3129 — *Agreed to.*

15. **Federal Ministry of Water Resources, Abuja:**
Fifty-nine (59) payment vouchers of ₦33,120,479.20, paid from Capital and Overhead votes were not produced for audit examination.

Proposed Resolution (xv):

Question: That the sum of ₦33,120,479.20 be recovered by the Ministry and paid to the Treasury.

Amendment Proposed:

Leave out the provision in Proposed Resolution 15 in *insert* the following instead thereof:
“That the sum of ₦33,120,479.20 be recovered from the alleged Fifty-nine (59) beneficiaries by the Ministry and paid to the Treasury within sixty (60)” (*Senator Mohammed D. Goje — Gombe Central*).

Question that the amendment be made, put and agreed to.

16. **Ministry of Foreign Affairs:**
(a) **Illegal payment of Salaries to 5 Retired Staff amounting to ₦4,339,504.89.**

Proposed Resolution (xvi(a)):

Question: That the Schedule Officer should be identified and sanctioned in accordance with the Financial Regulations 3111 — *Agreed to.*

- (b) **Irregularities in Revenue Collection of the sum of Nis3,091,337.90 (equivalent of \$858,704.50) in respect of visa and administrative charges for the period 2013 to 2015. No Revenue/Treasury/Cashbooks were kept.**

Proposed Resolution (xvi(b)):

Question: That the officer involved should be sanctioned in accordance with the provisions of Rule 208, 209, 210 of the Financial Regulations — *Agreed to.*

- (c) **Transfer from Revenue Account to Overhead Account the sum of Nis675,196.17 shekels equivalent of \$187,554.49 between 2013-2015 in contravention of Financial Regulation 236.**

Proposed Resolution (xvi(c)):

Question: That -

- i. The Accounting Officer who approved the transfer should be sanctioned under section 22(a) of the corrupt practices and other related offences Act.

Amendment Proposed:

Immediately after the word “Act” in paragraph (i), *insert* the words and figure “within thirty (30) days” (*Senator Yahaya I. Oloriegbe — Kwará Central*).

Question that the amendment be made, put and agreed to.

ii. The sum of Nis675,196.97 or its equivalent should be recovered from the Accounting Officer.

Amendment Proposed:

Immediately after the word "Officer" in paragraph (ii), insert the word and figure "within sixty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(d) Between 2013, 2014 and 2015 Authority to Incur Expenditure (AIEs) totaling N331,461,329.92 extracted from the Ministry of Foreign Affairs records did not reflect in any AIE file at the Embassy, hence, the amount was not accounted for.

Proposed Resolution (xvi(d)):

Question: That the officer who authorized the payment be identified and sanctioned in accordance with the provisions of the Financial Regulations 3129 — Agreed to.

(e) The Embassy of Nigeria in Berlin, Germany withheld credit balances totaling N2,503,727,131.68 in 33 subheads which ought to have been paid back to chest at the close of 2014 financial year in line with Financial Regulations.

Proposed Resolution (xvi(e)):

Question: That the Permanent Secretary is advised to instruct the Finance Attaché to transfer the money to Federal Government revenue account immediately.

Amendment Proposed:

Immediately after the word "account" in paragraph (xvi(e)), leave out the word "immediately" and insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

17. Nigerian Postal Service:

(a) The Nigerian Postal Service IGR for 2015 totalling N150,000,000.00 which was appropriated by National Assembly and to be paid into Federal Government Treasury was not effected. All concerted efforts to recovery proved abortive.

Proposed Resolution (xvi(a)):

Question: That the Post Master General who is the accounting officer should pay Federal Government Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (xvi(a)), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) The Service failed to maintain a Register of its Fixed Assets acquired over the years thereby exposing public assets to risks.

Proposed Resolution (xvii(b)):

Question: That the Service's Post-Master General should comply with Rule 2209 of the Financial Regulations — *Agreed to.*

18. Federal Ministry of Labour and Employment

- (a) **Uncertified Payment of ₦46,473,000.00 for 18 Vouchers made without relevant payment information.**

Proposed Resolution (xviii(a)):

Question: That the Ministry contravened the provisions of the Financial Regulations 603(i); therefore, should refund the sum of ₦46,473,000.00.

Amendment Proposed:

Immediately after the figure “₦46,473,000.00” in paragraph (xviii(a)), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) **The Ministry did not maintain Asset Register in line with Financial Regulations and Extant Rules.**

Proposed Resolution (xviii(b)):

Question: That the Permanent Secretary should ensure that the Ministry compile and maintain Assets Register as prescribed in Rule 2209 of the Financial Regulations — *Agreed to.*

- (c) **There were no Treasury Receipts Book 6 or Remita confirmation for the remittance of the sum of ₦11,779,406.00 generated from trade testing services by the Ministry.**

Proposed Resolution (xviii(c)):

Question: That -

- i. The Ministry should refund to government coffers, the sum of ₦11,779,406.00.

Amendment Proposed:

Immediately after the figure “₦11,779,406.00” in paragraph (xviii(c)), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The schedule officer(s) should be identified and sanctioned for negligence in accordance with Public Service Rule 030402 (b & 1) — *Agreed to.*

19. Public Complaints Commission:

- (a) **Non-Presentation of documents for Audit, evidence of tax payments, insurance records, and documents relating to non-current assets during audit exercise contrary to Financial Regulations 110.**

Proposed Resolution (xix)(a):

Question: That the Chief Commissioner should be sanctioned for gross misconduct in accordance with Financial Regulations 3129 — *Agreed to.*

- (b) **Documentation of 37 Nos. of Prado Jeeps instead of 43Nos, six Prado Jeeps were not accounted for out of a fleet of Forty-Three (43) Jeep.**

Proposed Resolution (xix)(b):
Question: That the Chief Commissioner should be sanctioned for misconduct in accordance with Public Service Rules 030402 (b, i & m) — *Agreed to.*

20. Federal Ministry of Information and Culture (Culture Sector):
 (a) The sum of ₦797,420.00 due to FIRS as Value Added Tax (VAT) and Withholding Taxes were not deducted from ₦7,974,200.00 paid to two Contractors through the Chief Registrar of Federal High Court, Abuja for execution of judgment in favour of the Construction company.

Proposed Resolution (xx)(a):
Question: That -
 i. The sum of ₦7,974,200.00 due to FIRS as VAT and WHT should be recovered from the statutory allocation of the Ministry in accordance with FR 234(ii).

Amendment Proposed:
 Immediately after the alpha numeric "FR 234(ii)" in paragraph (xx)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The Accounting Officer should be sanctioned under VAT Act No. 102 of 1993 as amended — *Agreed to.*

(b) A constituency project contract of ₦51,773,114.65 for construction of Roads and Parking Lots, Drainage at Ureje Dam in Ado-Ekiti was paid for, but the job was not completed.

Proposed Resolution (xx)(b):
Question: That -
 i. The total sum of ₦25,485,775.00 should be recovered from the contractor as value of job not done.

Amendment Proposed:
 Immediately after the word "done" in paragraph (xx)(b)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The Contractor be referred to the EFCC for prosecution in accordance with Rule 3104 (ii) of the Financial Regulations.

Amendment Proposed:
 Immediately after the word "Regulations" in paragraph (xx)(b)(ii), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(c) Constituency Project contract of ₦132,347,145.00 for the construction of Retaining Wall at Ureje Dam Waterfront Scheme in Ado-Ekiti revealed that some parts of the contract amounting to ₦5,224,400.00 were paid for, but not executed.

Proposed Resolution (xx)(c):

Question: That -

- i. The Contractor should complete the work or refund ₦5,224,400.00.

Amendment Proposed:

Immediately after the figure "₦5,224,400.00" in paragraph (xx)(c)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The contractor be referred to the EFCC for prosecution in accordance with Rule 3104(ii) of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xx)(c)(ii), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (d) **The contract amount of ₦138,291,278.00 was fully paid, for the construction of an Event Centre/Restaurants at Ureje Dam Waterfront Scheme in Ado-Ekiti, Ekiti State but was not completed.**

Proposed Resolution (xx)(d)(i):

Question: That -

- i. The Permanent Secretary is requested to ensure that the Contractor refunds the amount.

Amendment Proposed:

Immediately after the word "amount" in paragraph (xx)(d)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

Proposed Resolution (xx)(d)(ii):

Question: That -

- ii. The Contractor be referred to the EFCC for prosecution in accordance with Rule 3104 (ii) of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xx)(d)(ii), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (e) **Part of a contract valued at ₦73,095,953.68 for the construction of Museum Arts and Craft Centre was paid for, but not completed.**

Proposed Resolution (xx)(e)(i):

Question: That -

- i. The Contractor should refund the sum of ₦73,095,953.68.

Amendment Proposed:

Immediately after the figure "₦73,095,953.68" in paragraph (xx)(e)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Contractor should be referred to EFCC for prosecution in accordance with Rule 3104(ii) of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xx)(e)(ii), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (f) The amount of ₦44,148,170.00 was awarded for the construction of Fence/Gate House, Road, Drainage and provision of Electrical/Mechanical External Infrastructure at Out-Itesiwaju LGA of Oyo State. The sum of ₦19,307,500.00 was paid but the job was not executed.

Proposed Resolution (xx)(f)(i):

- i. The Ministry should ask the Contractor to refund the money involved or execute the work.

Amendment Proposed:

Immediately after the work "work" in paragraph (xx)(f)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- ii. The contractor be referred to the EFCC for prosecution in accordance with Rule 3104 (ii) of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xx)(f)(ii), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (g) A contract sum of ₦17,526,736.00 was awarded for construction of fence at Ezekuna Cultural Museum in Nchi-Onu Amuzu Ezza South LGA of Ebonyi State but the provision for Gate House amounting to ₦6,089,160.00 was not executed.

Proposed Resolution (xx)(g):

- i. The Ministry should invite the Contractor to repair the broken fence and refund ₦6,089,160.00 to Government coffers.

Amendment Proposed:

Immediately after the word "coffers" in paragraph (xx)(g)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- ii. The contractor be referred to the EFCC for prosecution in accordance with Rule 3104(ii).

Amendment Proposed:

Immediately after the figure "3140(ii)" in paragraph (xx)(g)(ii), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (h) **Contract of ₦122,414,078.32 awarded for the construction of Fence and Gate House at Ureje Dam Waterfront Scheme was not completed.**

Proposed Resolution (xx)(h):

Question: That -

- i. The Ministry should cause the Contractor to complete the work or refund the appropriate amount involved.

Amendment Proposed:

Immediately after the word "involved" in paragraph (xx)(h)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Contractor be referred to the EFCC in accordance with the Rule 3104 (ii) of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xx)(h)(ii), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (i) **The sum of ₦5,724,238.35 being part of VAT and WHT deduction from the contract was not remitted to the Federal Inland Revenue Service.**

Proposed Resolution (xx)(i):

Question: That -

- i. The Permanent Secretary be sanctioned in accordance with Rule 3112 (ii) of the Financial Regulations — *Agreed to.*
- ii. ₦5,724,238.35 for VAT and WHT be recovered from the contractor and paid to the CRF.

Amendment Proposed:

Immediately after the alphabet "CRF" in paragraph (xx)(i)(ii), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (j) **A Toyota Land Cruiser Jeep bought at the cost of ₦19,425,000.00 was taken away by a former Minister.**

Proposed Resolution (xx)(j):

Question: That the Ministry should recover the Toyota Land Cruiser Jeep, by whatever, legal, means possible — *Agreed to.*

21. Federal Ministry of Power, Works and Housing (Housing Sector):
 (a) Audit investigation revealed that the Land used by the Ministry's Staff Union's Housing Development projects within the country in partnership with Estate Developers tagged 'Social Housing Scheme', has not been paid for.

Proposed Resolution (xxi)(a):
Question: That the Ministry of Works should provide evidence that the Land for Housing Estate will be paid for, otherwise the land should be recovered — *Agreed to.*

- (b) Record of land acquisition revealed that a total of 89,999,836.32 hectares of land were acquired by the Ministry out of which, 1,946,562 hectares, were sold to the public and utilized for housing development. It was observed from records that 1,788,283 hectares were encroached upon, leaving a balance of 86,264,991.31 hectares unutilized. This shows that a significant portion of government land has been encroached upon. Regrettably, the Ministry has not taken any concrete steps to recover the encroached lands.

Proposed Resolution (xxi)(b):
Question: That the Ministry should make more efforts to get the lands paid for and those that have been encroached upon should be recovered as a matter of urgency — *Agreed to.*

- (c) 8 payments of ₦20,083,100.00 were made as Duty Tour Allowances (DTA) to some staff. The payments did not follow e-payment policy of the Federal Government.

Proposed Resolution (xxi)(c):
Question: That for violating the E-payment policy, the sum of ₦20,083,100.00 should be recovered and remitted to government Treasury, in line with Financial Regulations 3127.

Amendment Proposed:
 Immediately after the figure "3127" in paragraph (xxi)(c), insert the words and figure "within sixty (60) days" (Senator Yahya I. Olorogbe — *Kwara Central*).

Question that the amendment be made, put and agreed to.

22. Federal Ministry of Power, Works and Housing (Works Sector)
 (a) Contract for the Construction of 5km Yashi-Duguri-Yalo Road (Duguri-Dungare-Yale Section) in Bauchi State, was awarded to a company at the sum of ₦1,750,199,126.53. The contractor was paid 15% mobilization ₦262,517,868.98 but abandoned the project after achieving 2.52% job completion, amounting to ₦44,103,002.00 only, leaving a balance of ₦218,414,864.98 un-recovered.

Proposed Resolution (xxii)(a):

Question: That -
 i. The Ministry should terminate the contract and re-award it to a more competent contractor — *Agreed to.*

ii. the contractor should be sanctioned in accordance with Rule 3104(i) of the Financial Regulations — *Agreed to.*

- (b) A company was awarded the contract for the construction of 3.2km Mararaban-Pantisawa-Yorro road in Taraba State, in December, 2012 to be completed in December, 2013 at a contract sum of ₦1,187,795,843.85. 15% mobilization of ₦178,169,376.58, was paid to the contractor but the project was abandoned after achieving 3.91% job completion, amounting to ₦46,442,817.49, leaving a balance of ₦131,726,559.09 of the mobilization fee, un-recovered from the contractor.

Proposed Resolution (xxii)(b):

Question: That -

- i. The Ministry should terminate the contract and re-award it to a more competent contractor — *Agreed to.*
 - ii. The contractor should be referred to the EFCC in accordance with Rule 3104(i) of the Financial Regulations — *Agreed to.*
23. **Federal Ministry of Power (Power Sector)**
₦2,000,000.00 was paid for a media advocacy on three Generating Companies, vide Payment Voucher in favour of an officer of the Ministry. There were no invoices/receipts and other attachments to the Voucher, to show that the expenditure was really incurred under the Capital Vote.

Proposed Resolution (xxiii):

Question: That the officer involved should be surcharged in accordance with Rule 3124 of the Financial Regulations — *Agreed to.*

24. **National Population Commission (NPC).**
 (a) **The rented office accommodation at the Headquarters, States and the office complex, under construction had not been insured, contrary to the provisions of Section 64 & 65 of Insurance Act 2003.**

Proposed Resolution (xxiv)(a):

Question: That the Accounting Officer involved should be sanctioned in accordance with Rule 030402 of the PSR and Rule 3129 of the Financial Regulations for serious misconduct — *Agreed to.*

- (b) **Thirty-three (33) Capital expenditure payment vouchers and eleven (11) Over-head expenditure payment vouchers of ₦219,566,957.43 were not presented for audit, despite repeated demands.**

Proposed Resolution (xxiv)(b):

Question: That the officer concerned should be identified and sanctioned in accordance with Financial Regulations 3129 for gross misconduct — *Agreed to.*

25. **Code of Conduct Bureau**
 (a) **₦995,000.00 was paid to store officers to purchase store items, such as fridges, tyres, stationaries, laptops, etc, but there was no evidence to show that the items were purchased and taken on charge.**

Proposed Resolution (xv)(a):

Question: That ₦995,000.00 should be recovered from the officer who recommended the payment and paid back to Treasury in accordance with Financial Regulations 3107

Amendment Proposed:

Immediately after the figure “3107” in paragraph (xv)(a), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) The Bureau paid ₦242,765.44 as monthly Salary to a retired officer for months after retirement from the Bureau's Kaduna office. The Commission paid a total of ₦971,061.76 to the officer up till December, 2015 whereas the officer retired on 25th August, 2015.

Proposed Resolution (xxv)(b):

Question: That the officer who authorized the payment contravened FR415 and should be sanctioned in accordance with FR3110 and disciplined in line with Public Service Rules.

Amendment Proposed:

Immediately after the word "Rules" in paragraph (xxv)(b), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (c) ₦128,714.92 being monthly gross earning amounting to ₦772,289.52 was paid to a dead officer of the Bureau six months after his demise.

Proposed Resolution (xxv)(c):

Question: That the officer who authorized the payment contravened FR415 and should be sanctioned in accordance with FR3110 and disciplined in line with Public Service Rule.

Amendment Proposed:

Immediately after the word "misconduct" in paragraph (xxv)(c), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

26. Federal Ministry of Environment:
(a) Non-Retirement of ₦66,103,940.00 cash advances granted to staff of the Ministry contrary to extant laws.

Proposed Resolution (xxv)(a):

Question: That the officer who approved the advances should be identified and charged for gross misconduct as provided in Public Service Rule 030402 in accordance with FR 3124 — Agreed to.

- (b) ₦1,200,000.00 overpayment was paid to a contractor for erosion control works in Kuara Goge Ward, in Kano State.

Proposed Resolution (xxv)(b):

Question: That the Ministry should recover ₦1,200,000.00 from the contractor and pay back to Treasury in accordance with FR 3102/3104.

Amendment Proposed:

Immediately after the figure "3102/3104" in paragraph (xxv)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

27. Ministry of Niger Delta Affairs:

- (a) The Ministry disposed 22 vehicles to various beneficiaries in May, 2015 and realized ₦5,215,500. Out of the 22 vehicles, 8 were purchased on 23rd June, and 18th August, 2014 for ₦106,560,000 and duly paid for. Less than one year after acquisition, 6 of the vehicles costing ₦90,870,000 were sold at a ridiculous sum of ₦2,172,600.

Proposed Resolution (xxvii)(a):

Question: That -

- i. The sum of ₦61,436,400.00 being the understated disposable value of the vehicle be recovered and paid back to Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (xxvii)(a), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Accounting Officer be sanctioned in accordance with Financial Regulations 3114 and Public Service Rule 030402 (k & t) for gross misconduct — *Agreed to.*

- (b) The Ministry awarded a consultancy contract for the management of agitations and grievances for ₦46,453,700 and granted tax waiver to the Company without recourse to the tax provision of the Federal Inland Revenue Service.

Proposed Resolution (xxvii)(b):

Question: That the sum of ₦4,899,089.71 should be recovered from the statutory allocation of the Ministry and the Accounting Officer sanctioned in accordance with Rules 3112 of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xxvii)(b), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (c) The Ministry remitted the sum of ₦148, 114,444.86 as WHT and VAT instead of the sum of ₦1,848,838,533.64, leaving a balance of ₦1,700,724,088.78.

Proposed Resolution (xxvii)(c):

Question: That the Ministry should remit the sum of ₦1,700,724,088.78 to the Federal Inland Revenue Service (FIRS), being the balance of the unremitted outstanding WHT and VAT.

Amendment Proposed:

Immediately after the word "VAT" in paragraph (xxvii)(c), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

28. Nigeria Security and Civil Defence Corps (NSCDC):
 (a) At the Corps Headquarters, Abuja, Payment Voucher raised in the month of July, 2015 for ₦41,331,000.00, were misclassified in contravention of Financial Regulations 417.

Proposed Resolution (xxviii)(a):
Question: That the sum of ₦41,331,000.00 should be refunded and paid to Treasury by the Corps in accordance with the sanctions in Rule 3106 of the Financial Regulations.

Amendment Proposed:
 Immediately after the word "Regulations" in paragraph (xxviii)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) The Corps' Revenue account maintained with a Bank was debited ₦3,070,000.00, for the payment of Garnishue Order between 2nd March and 4th April, 2015, without proper authorization and evidence of Court Order.

Proposed Resolution (xxviii)(b):
Question: That the Corps should pay back to government Treasury the sum of ₦3,070,000.00.

Amendment Proposed:
 Immediately after the figure "₦3,070,000.00" in paragraph (xxviii)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(c) 37 payment vouchers of ₦1,666,050.00, were raised and paid without posting into the Vote Book, pre-audit and no supporting documents.

Proposed Resolution (xxviii)(c):
Question: That the Corps should recover the sum ₦1,666,050.00 and pay to government Treasury.

Amendment Proposed:
 Immediately after the word "Treasury" in paragraph (xxviii)(c), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

29. Police Service Commission:
 Amount totaling ₦12,936,600.00 was used for DTA and transportation of Staff for a workshop in Nasarawa State in contravention of Financial Regulations 414.

Proposed Resolution (xxix):

Question: That -
 i. The Police Service Commission refund the sum of ₦12,936,600 to the Consolidated Revenue Fund (CRF);

Amendment Proposed:

Immediately after the word "Fund" in paragraph (xxix)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- ii. The officer who authorized the payment should be sanctioned in accordance with Financial Regulations 3129 and Public Service Rules 030402(k) — *Agreed to.*

30. Nigerian Army:

The sum of ₦28,090,137.00 was paid to civilians recruited as teachers without proper records, such as letter of authority for the engagement, indicating the number of teachers employed and approval.

Proposed Resolution (xxx):

Question: That the Nigerian Army should recover the sum of ₦28,090,137.00 and pay to government Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (xxx), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

31. Nigerian Law Reform Commission:

The sum of ₦7,455,900.00 was transferred from Personnel Account to Overhead Accounts in violation of Appropriation Act.

Proposed Resolution (xxxi):

Question: That ₦7,455,900.00 should be recovered and paid back to Treasury. The officer should be disciplined in accordance with FR 3106.

Amendment Proposed:

Immediately after the figure "3106" in paragraph (xxxi), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

32. FCT, College of Education, Zuba:

- (a) ₦57,236,222.00 deducted from both VAT and WHT between April and December, 2015 and a PAYE deduction of ₦26,366,595.62 from Staff monthly Salaries was not remitted to the Federal Inland Revenue Service, contrary to the provisions of Financial Regulations 235.

Proposed Resolution (xxxii)(a):

Question: That the balance of Tax not remitted should be recovered from Emolument and Pension of the Bursar and the provisions of the Financial Regulations 3112 (i) should be applied.

Amendment Proposed:

Immediately after the word "applied" in paragraph (xxxii)(a), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) The sum of ₦250,000.00 was deducted monthly as security allowances for the Provost, from the students' accounts, which is part of the Internally Generated Revenue (IGR). And a total of ₦3,000,000.00 was being expended annually by the school authority without authorization.

Proposed Resolution (xxxii)(b)(i):
 Question: That -
 i. The Provost should refund the sum of ₦3,000,000 to the Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (xxvii)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The Provost should be removed from office in accordance with FR 3106 —
 Agreed to.

33. National Identity Management Commission (NIMC):
 (a) NIMC engaged a contractor to supply, install and maintain 19 Nos garret PD65001 walk-through metal detector for ₦48,944,000.00 at ₦2.576 million each. Audit inspection revealed that substandard detector was installed and the contract price of ₦48,944,000.00 was highly inflated by ₦30,419,000.00.

Proposed Resolution (xxxiii)(a)(i):

Question: That -
 i. NIMC should recover the sum of ₦30,419,000.00 from the contractor and pay back to Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (xxxiii)(a)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The officer who authorized the payments should be sanctioned in accordance with Rule 3102(i) of the Financial Regulations — Agreed to.

(b) A Consultant engaged by NIMC to conduct System review of the Commission was paid the total sum of ₦21,000,000.00 without evidence of work done and WHT of 5% was deducted instead of 10%.

Proposed Resolution (xxxiii)(b)(i):

Question: That -
 i. The Commission should recover the balance 5% from the consultant and pay WHT to FIRS;

Amendment Proposed:

Immediately after the word "FIRS" in paragraph (xxvii)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The officer who approved the payment should be identified and fined and/or imprisoned in accordance with Rule 234 (iii) of the Financial Regulations —
 Agreed to.

(c) ₦163,516,973.63 was spent as payment for supply of Diesel between 2013 and 2014 without evidence of delivery to State offices. This amount was included in the Capital vote instead of Recurrent Expenditure.

Proposed Resolution (xxxiii)(c):

Question: That the Commission violated budgetary provisions and breached Financial Regulations 417; therefore, the Commission should recover the sum of ₦163,516,973.63 and pay to Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (xxxiii)(c), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (d) **₦417,307,809.97** was paid to staff as advance without evidence of retirement.

Proposed Resolution (xxxiii)(d):

Question: That the officer who authorized the payment should be removed from the schedule in accordance with Rule 3106 of the Financial Regulations — *Agreed to.*

34. Nigerian Ports Authority (NPA):

- (a) **Loss of Government Revenue on a contract of Towage Services, totaling \$37,672,939.75 due to lack of diligence in the review of NPA's charges.**

Proposed Resolution (xxxiv)(a)(i):

Question: That -

- i. The Authority should refund the sum of \$37,672,939.75 to Federal Government coffer.

Amendment Proposed:

Immediately after the word "coffer" in paragraph (xxxiv)(a)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Accounting Officer should be referred to the EFCC or ICPC in accordance with Rule 3112 (i & ii) of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xxxix)(a)(ii), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) **Disbursement of contingency provision on the contract for the rehabilitation of Lagos Harbour moles to the tune of ₦417,099,309.06 was made by the Authority without Federal Executive Council approval and was not originally approved by the Tender Committee of the Authority.**

Proposed Resolution (xxxiv)(b):

The Director-General who authorized the expenditure should be reported to the President in accordance with Rule 3103 of the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xxxiv)(b), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

(c) NPA diverted and paid various sums of money, in both local and foreign currencies, made up of ₦1,075,266,599.06, \$2,301,329.54 and Euro 196,257.42 meant for the Presidential Implementation Committee on Marine Safety and Security (PICOMSS) to the account of the Office of the National Security Adviser to the President, contrary to a directive approved by FEC on February 21, 2007.

Proposed Resolution (xxxiv)(c)(i):

Question: That -

i. Nigerian Ports Authority should refund to government treasury all amounts in local and foreign currencies; ₦1,075,266,599.06, \$2,301,329.54 and €196,257.42

Amendment Proposed:

Immediately after the figure "€196,257.42" in paragraph (xxxiv)(c)(i), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

ii. The officer who authorized the payment should be sanctioned for gross misconduct and dereliction of duty as enshrined in Rules 3129 of the Financial Regulations — *Agreed to.*

(d) The Authority failed to remit the sum of ₦67,508,041,250.00 for 2013 and 2014 into the CRF, being 25% of its IGR.

Proposed Resolution (xxxiv)(d):

The Authority contravened Fiscal Responsibility Act 2007. Therefore, should refund the sum of ₦67,508,041,250.00 to government Treasury.

Amendment Proposed:

Immediately after the figure "Treasury" in paragraph (xxxiv)(d), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

(e) Non-remittance of capitalized interest to the Consolidated Revenue Fund totaling ₦99,712,464.24 between 2013 and 2014.

Proposed Resolution (xxxiv)(e):

Question: That the Authority contravened Rule 236 of the Financial Regulations. Therefore, should remit to the CRF the sum of ₦99,712,464.24.

Amendment Proposed:

Immediately after the figure "₦99,712,464.24" in paragraph (xxxiv)(e), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

(f) Illegal funding of activities of the Authority's Union (activities) amounting to ₦38,000,000.00.

Proposed Resolution (xxxiv)(f):

Question: That NPA should refund the sum of ₦38,000,000.00 to Federal Government coffers.

Amendment Proposed:

Immediately after the word “coffers” in paragraph (xxxiv)(f), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (g) **₦253,726,155.70 being capitalized interest earned from the operations of Revenue Dollar and Naira Accounts was not properly classified to the appropriate Revenue head of accounts and unremitted to the CRF.**

Proposed Resolution (xxxiv)(g):

Question: That The capitalized interest totaling ₦253,726,135.70 should be refunded to the CRF by NPA in violation of Rule 222 of the Financial Regulations.

Amendment Proposed:

Immediately after the word “Regulations” in paragraph (xxxiv)(g), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

35. Niger Delta Basin Development Authority (NDBDA):

- (a) **Contract for the construction of 10 Nos. of Mono Hand Pump Boreholes in Obio/Akpor LGA of River-State was awarded for ₦9,294,285.00. The job was claimed to have been done and payment effected but Audit inspection revealed the boreholes existed before the contract was awarded. Apparently, the job was not done and the Authority was deceived to pay for unexecuted contract.**

Proposed Resolution (xxxv)(a)(i):

Question: That -

- i. The contractor should refund the sum of ₦9,294,285.00 and the Contractor should be blacklisted in accordance with Financial Regulations 3104.

Amendment Proposed:

Immediately after the figure “3104” in paragraph (xxxv)(a)(i), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Contractor should be referred to EFCC for prosecution.

Amendment Proposed:

Immediately after the word “prosecution” in paragraph (xxxv)(a)(ii), *insert* the words and figure “within thirty (30) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) **The Contract for the Construction of Solar Power water project at Ekwetorlor, Delta State was awarded to a company in October, 2012 for ₦10,333,681.05 with a completion period of six and half weeks. The total contract sum was paid but the borehole was not working as confirmed by the resident. Also, some aspects of the Job valued at ₦3,848,842.97 in the BEME were not carried out.**

Proposed Resolution (xxxv)(b)(i):

Question: That -

- i. The MD should recall the contractor to repair the borehole — *Agreed to.*

ii. The contractor should refund the sum of ₦3,848,842.97.

Amendment Proposed:

Immediately after the figure "₦3,848,842.97" in paragraph (xxxv)(b)(ii), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

iii. The Contractor should be black listed in accordance with Financial Regulations 3104 — *Agreed to.*

iv. The Contractor should be referred to EFCC for prosecution.

Amendment Proposed:

Immediately after the word "prosecution" in paragraph (xxxv)(b)(iv), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(c) The Contract for the construction of solar powered boreholes in 19 communities in Bayelsa State costing ₦228,134,051.00, with contingency and other provisions of ₦33,201,321.95 in the BEME was expended without recourse to extant Regulations.

Proposed Resolution (xxxv)(c):

Question: That the Head of Account should be surcharged for the full payment of ₦11,345,418.00 and be removed from the schedule in accordance with Financial Regulations 3106 — *Agreed to.*

(d)

The Contract for the rehabilitation of Opio Epie 1 Central Water Project, Yenagoa costing ₦33,66,494.50 was awarded on 18th October, 2012, with a completion period of 3months. It was observed that the Contingency and other provisions in the BEME costing ₦11,345,418.00 were not executed but paid for.

Proposed Resolution (xxxv)(d):

Question: That the Head of Account who approved the payment of contingency without recourse to Regulations should be surcharged for the full payment of ₦47,285,982.21 and be removed from the schedule — *Agreed to.*

(e)

Furthermore, the contract for the rehabilitation of Otor-Ewhu water project, including 3km pipe extension was awarded to a company, on 18th October 2012, at a contract price of ₦40,535,418.00. During site inspection, it was observed that there is contingency provision of ₦3,509,560.00 and the job is not done but was paid for.

Proposed Resolution (xxxv)(e):

Question: That the total sum of ₦3,509,560.00 should be recovered from the approving authority in compliance to Financial Regulations 3104.

Amendment Proposed:

Immediately after the figure "3104" in paragraph (xxxv)(e), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (f) The Authority made payment of ₦79,757,401.55 for non-inclusive payment for contingency without detailed evidence of utilization.

Proposed Resolution (xxxv)(f):

Question: That ₦79,757,401.55 should be recovered from the Managing Director who paid the contingency fund without judicious utilization in compliance with Financial Regulations 3104 and 3106.

Amendment Proposed:

Immediately after the figure "3106" in paragraph (xxxv)(f), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

36. Federal Ministry of Petroleum Resources:

- (a) The sum of ₦23,642,000.00 from the Capital project funds was expended for procurement of Sallah/Christmas welfare package to staff of the Ministry.

Proposed Resolution (xxxvi)(a):

Question: That the Permanent Secretary should be sanctioned in accordance with Rule 3129 of the Financial Regulations and PSR 030402(m) shall apply — *Agreed to.*

- (b) The contract for the supply of Schneider biros worth ₦14,574,000.00 was split into smaller packages of less than ₦5,000,000.00 each and awarded to 4 different companies, in order to circumvent the Permanent Secretary's approval threshold of ₦5,000,000.00.

Similarly, contract for the printing of the Ministry's Letter-Headed paper worth ₦46,645,000.00 and contract for supply of toners worth ₦56,418,135.00 was split and awarded to 17 different contractors.

Proposed Resolution (xxxvi)(b)(i):

Question: That -

- i. The officer involved be sanctioned in accordance with Rule 3115 of the Financial Regulations — *Agreed to.*
- ii. The queried sums of ₦46,645,000.00 and ₦56,418,135.00 should be recovered and paid back to treasury.

Amendment Proposed:

Immediately after the word "treasury" in paragraph (xxxvi)(b)(ii), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (c) ₦32,783,052.00 meant for IPPIS training and other programmes, were paid through the bank accounts of staff of the Finance and Accounts Department, instead of paying the approved amounts directly into the Bank Accounts of the bona-fide beneficiaries, as required by the E-payment policy.

Proposed Resolution (xxxvi)(c):

Question: That the Project Accountant who received the payment should be identified and compelled to refund the money to Government coffers.

Amendment Proposed:

Immediately after the word "coffers" in paragraph (xxxvi)(c)), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(d) An expenditure entry of ₦718,911,848.00 was made in the Cashbook as payments to 11 corporate bodies for different services rendered. Surprisingly, no further documents regarding this payment were produced for audit review.

Proposed Resolution (xxxvi)(d)(i):

Question: That -

i. The sum of ₦718,911,848.00 be refunded to the Treasury by the Ministry.

Amendment Proposed:

Immediately after the word "Ministry" in paragraph (xxxvi)(d)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The officer involved should be sanctioned for gross misconduct and disciplined accordingly in accordance with Rule 3118 of the Financial Regulations — *Agreed to.*

(e) The sum of ₦145,591,400.00 was approved by the Ministerial Tenders Board (MTB) and paid to a Management Staff, for the campaign awareness of the Petroleum Industry Bill (PIB), without going through open competitive biddings. Invoices and receipts of payments from the Companies and Agencies engaged in the implementation of the programme, were not tendered for audit.

Proposed Resolution (xxxvi)(e)(i):

Question: That -

i. The officer(s) involved should be identified and sanctioned in accordance with Rule 3106(i) of the Financial Regulations — *Agreed to.*

ii. Members of the MTB should be identified and sanctioned in line with Rule 3102 (ii) of the Financial Regulations — *Agreed to.*

(f) Contrary to procurement process, an entry in the Cashbook for the sum of ₦98,400,000.00 was made in favour of a company for printing of leaflets for the awareness campaign programme, for the Petroleum Industry Bill (PIB). There was no formal award of contract and approval for payment was via a memo presented by the Director (Press) to the MTB's meetings.

Proposed Resolution (xxxvi)(f):

Question: That the Ministry violated FR.3117 (i & ii), therefore, the officers involved should be identified, demoted in ranks and transferred to other schedules.

Amendment Proposed:

Immediately after the word "identified" in paragraph (xxxvi)(f), leave out the words "demoted in ranks and transferred to other schedules" and insert the words "and presented for disciplinary action in accordance with the extant Public Service Rules and Regulations" (Senator Altyu S. Abdullahi — Niger North).

Question that the amendment be made, put and agreed to.

- (g) **Contrary to procurement process, an entry in the Cashbook for the sum of ₦54,000,000.00 was made in favour of a company for assessment and documentation of Oil Spill sites in the ten (10) States of the Niger Delta. There was no formal award of contract and approval for payment was made via a memo presented by the Director (Downstream) to the MTB's meetings.**

Proposed Resolution (xxxvi)(g):

Question: That the Ministry violated FR.3117 (i & ii), therefore, the officers involved should be identified, demoted in ranks and transferred to other schedules.

Amendment Proposed:

Immediately after the word "identified" in paragraph (xxxvi)(g), *leave out* the words "demoted in ranks and transferred to other schedules" and *insert* the words "and presented for disciplinary action in accordance with the extant Public Service Rules and Regulations" (*Senator Aliyu S. Abdullahi — Niger North*).

- (h) **Contrary to procurement process, an entry in the Cashbook for the sum of ₦25,000,000.00 was made in favour of a company for actualizing e-governance procedure: staff, contractors/consultants and visitors identification automation. There was no formal award of contract and approval for payment was via a memo presented by the Director (PRS) to the MTB's meetings.**

Proposed Resolution (xxxvi)(h):

Question: That the Ministry violated FR.3117 (i & ii), therefore, the officers involved be identified, demoted in ranks and transferred to other schedules.

Amendment Proposed:

Immediately after the word "identified" in paragraph (xxxvi)(h), *leave out* the words "demoted in ranks and transferred to other schedules" and *insert* the words "and presented for disciplinary action in accordance with the extant Public Service Rules and Regulations" (*Senator Aliyu S. Abdullahi — Niger North*).

37. **Ministry of Youths and Sports (National Sports Commission):**
Ten payment vouchers totaling ₦37,185,000.00 were paid from Capital vote allocation for executing various services but it was discovered that there was no appreciable work done to justify the amount expended.

Proposed Resolution (xxxvii):

Question: That the officers who certified the job for payment should be demoted in rank and the contractor reported to the Economic and Financial Crimes Commission for prosecution in accordance with FR 3122.

Amendments Proposed:

- (i) Immediately after the words "should be" in paragraph (xxxvii), *leave out* the words "demoted in ranks" and *insert* the words "presented for disciplinary action in accordance with the extant Public Service Rules and Regulations" (*Senator Aliyu S. Abdullahi — Niger North*).
- (ii) Immediately after the figure "3122" in paragraph (xxxvii), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendments be made, put and agreed to.

38. **Small and Medium Enterprises Development Agency (SMEDAN):**

- (a) **Amount totalling ₦2,695,985.00 was paid to individuals accounts instead of Company's account that rendered the services to the Agency.**

Proposed Resolution (xxxviii)(a)(i):

Question: That -

- i. The sum of ₦2,695,985.00 should be recovered from the Emolument of the Director-General who authorized the payment.

Amendment Proposed:

Immediately after the word "payment" in paragraph (xxxviii)(a)(i), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Financial Regulations 3106, 3127 and 3128 should be applied — *Agreed to.*

- (b) Payment Vouchers amounting to ₦38,038,238.14 were paid in the period under review, without being supported with relevant documents in contravention of extant laws.

Proposed Resolution (xxxviii)(b)(i):

Question: That -

- i. The Accounting Officer who approved the sum of ₦38,038,238.14 should be removed from scheduled and be disciplined in line with Public Service Rule — *Agreed to.*

- ii. The Financial Regulations 3115 should also be applied — *Agreed to.*

Nigeria Bulk Electricity Trading PLC (NBET):

- (a) Non-remittance of accrued interest on investment in Nigeria Treasury Bills (NTB), as well as, that on sitting balances in the various accounts maintained by the Company in 2014 contrary to Financial Regulations 3207.

Proposed Resolution (xxxix)(a):

Question: That the Agency contravened Financial Regulations 3207; therefore, the officer(s) involved should be referred to the EFCC for persecution in accordance with the provisions of Financial Regulations 3112(ii).

Amendment Proposed:

Immediately after the figure "3112(i)" in paragraph (xxxix)(a), insert the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) Payment of the sum of ₦34,163,948.00 without Internal Audit checking, in violation of extant Financial Regulations.

Proposed Resolution (xxxix)(b):

Question: That the officer who authorized the payment should be removed from his/her schedule according to Rule 3115 of the Financial Regulations for contravening the provision of Financial Regulations 1705 — *Agreed to.*

- (c) The sum of ₦2,583,000.00 was paid to a contractor for the production of the uniform of outsourced drivers.

Proposed Resolution (xxxix)(c):

Question: That NBET should refund the sum of ₦2,583,000.00 to government coffers in accordance with Financial Regulations 3102, 3103 & 3115.

Amendment Proposed:

Immediately after the figure "3115" in paragraph (xxxix)(c), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (d) Expenditure of ₦95,320,000.00 for Overseas Training in disregard of Presidential directive of February, 2014 which banned International Trainings. There was no evidence that the Company attended the training.

Proposed Resolution (xxxix)(d):

Question: That the Company should refund to Treasury the sum of ₦95,320,000.00 in accordance with Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xxxix)(d), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

40. Nigeria Council of Legal Education (Nigeria Law School), Abuja:

- (a) The Director-General is requested to produce the authority for the payment of ₦34,330,500.00 as provision and cleaning allowances to staff in 2013.

Proposed Resolution (xl)(a):

Question: That the sum of ₦34,330,500.00 should be refunded by the Accounting Officer who approved the payment and should be disciplined in accordance with Public Service Rules in line with Financial Regulations 3111.

Amendment Proposed:

Immediately after the figure "3111" in paragraph (xl)(a), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) The Director-General is requested to produce the authority for the payments of allowances totaling ₦36,895,434.10 and representing 10% consolidated salary, as dressing allowance.

Proposed Resolution (xl)(b):

Question: That the sum of ₦36,895,434.00 should be refunded by the officer who approved the payment and disciplined in accordance with Financial Regulations 3111.

Amendment Proposed:

Immediately after the figure "3111" in paragraph (xl)(b), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

41. Projects Development Institute (PRODA) Enugu:

Payments totaling ₦9,854,542.44 were made without pre-payment audit. This contravenes the provision of Financial Regulations 1705 of 2009 which requires 100% pre-payment audit of all checked and passed vouchers.

Proposed Resolution (xli): *Question:* That the officer responsible for the payment should be held liable for lack of due diligence, and sanctioned in accordance with the provisions of the Financial Regulations 3129 — *Agreed to.*

42. The National Automotive Council, Abuja: Examination of the quotation/proforma invoice and the payment documents of 2 contracts for procurement of 5 vehicles, revealed that the contract award sums were overstated by ₦1,951,426.95 due to wrong addition of the 5% Value Added Tax and 5% Withholding Tax to the award price, instead of only 5% VAT allowed by extant government Regulations.

Proposed Resolution (xlii): *Question:* That the officer that approved the pay should be sanctioned according to Rule 234(iii) and 3102 of the Financial Regulations — *Agreed to.*

43. Rural Electrification Agency: Excess release of money over actual Salaries and Allowances totaling ₦14,086,246.11 was not returned to the Treasury but was paid to staff as Productivity Bonus.

Proposed Resolution (xliii): *Question:* That the Management that approved the payment of ₦14,086,246.11 should be referred to Police for prosecution in line with Financial Regulations 3111.

Amendment Proposed: Immediately after the figure "3111" in paragraph (xliii), insert the words and figure "within thirty (30) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

44. Nigerian Copyright Commission: (a) Payments of ₦3,990,000.00 were made without due process and necessary supporting documents, as required by extant laws.

Proposed Resolution (xiv)(a): The Committee recommends that the sum of ₦3,990,000.00 be refunded to Treasury by the Commission.

Amendment Proposed: Immediately after the word "Commission" in paragraph (xiv)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) The Commission made payment of ₦7,200,000.00 being additional agency fee for renewal of rent contrary to FR 415.

Proposed Resolution (xiv)(b): *Question:* That the Commission should recover the sum of ₦7,200,000.00 and pay back to government coffers.

Amendment Proposed: Immediately after the word "Commission" in paragraph (xiv)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Olorogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

45. National Hospital, Abuja:

The sum of ₦20,915,998.00 was paid to private accounts of an Officer in the Finance and Accounts Department. This is contrary to the provisions of Financial Regulations 713.

Proposed Resolution (xlv):

Question: That the officer(s) involved should be referred to the ICPC for investigation in line with Financial Regulations 3106.

Amendment Proposed:

Immediately after the figure "3106" in paragraph (xlv), insert the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

46. Jos University Teaching Hospital, Jos:

It was discovered that between April and October, 2013, computation of 20% operating surplus was manipulated by revenue unit, while computing the revenue to Federal Ministry of Finance, in order to conserve fund. Also, strange formula was used in the calculation of 25% of the IGR, to which the sum of ₦1,265,354.62 was remitted to CRF by the Hospital instead of ₦27,586,395.63.

Proposed Resolution (xlvi):

Question: The sum of ₦26,321,041.01 should be refunded by Medical Director in line with Financial Regulations 3106.

Amendment Proposed:

Immediately after the figure "3106" in paragraph (xlvi), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

47. Federal Neuro-Psychiatric Hospital, Aro, Abeokuta:

Examination of records showed that the Hospital generated a total sum of ₦77,528,190.30 as IGR in 2014. However, there was no documentary evidence that 25% of this sum amounting to ₦19,382,047.50 was paid into CRF.

Proposed Resolution (xlvii):

Question: That the Hospital should pay back to Treasury the sum of ₦19,382,047.50 in accordance with Financial Regulations 235 and other extant Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (xlvii), insert the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

48. National Health Insurance Scheme (NHIS), Abuja:

(a) The Scheme Invested ₦122,893,876,023.00 in Fixed Deposit Account without the approval of the Accountant-General of the Federation and interest yield of ₦3,716,805,388.00 realized was not remitted to Consolidated Revenue Fund.

Proposed Resolution (xlviii): Question: That the Scheme should pay into the CRF the sum of ₦3,716,805,388.00.

Amendment Proposed:

Immediately after the figure "₦3,716,805,388.00" in paragraph (xlviii)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) Non-deduction of PAYE of ₦100,958,369.00 from taxable categories of allowances and 13th month salary which ought to have been deducted from ₦1,005,609,342.95 paid to staff of the Scheme.

Proposed Resolution (xlviii)(b):

Question: That the Scheme should remit the sum of ₦100,958,369.61 to FIRS in accordance with Financial Regulations 3112(i & ii).

Amendment Proposed:

Immediately after the figure "3112(i&ii)" in paragraph (xlviii)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(c) Amounts totaling ₦374,734,768.46 was transferred and paid from a Commercial Bank to individuals without raising Payment Vouchers, and the purpose of such transfers was not stated.

Proposed Resolution (xlviii)(c):

Question: That the Scheme should pay back to Treasury the sum of ₦374,734,768.46.

Amendment Proposed:

Immediately after the figure "₦374,734,768.46" in paragraph (xlviii)(c), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(d) Payments of ₦161,336,427.80 to consulting firms were made without evidence of the particulars of the consulting firm and the services rendered.

Proposed Resolution (xlviii)(d):

Question: That the Scheme should refund the sum of ₦161,336,427.80 to government Treasury. In accordance with Financial Regulations 3104(iii).

Amendment Proposed:

Immediately after the figure "3104(iii)" in paragraph (xlviii)(d), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(e) 4 vehicles of the Scheme were purportedly taken away by former Officers and were not retrieved or boarded accordingly.

Proposed Resolution (xlviii)(e):

Question: That the holders of the vehicles should be compelled to pay to the Scheme, the current replacement value of the vehicles.

Amendment Proposed:

Immediately after the word "vehicles" in paragraph (xlviii)(e), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- 49. Nursing and Midwifery Council of Nigeria:**
Non-remittance of PAYE deductions totaling ₦875,235.37 to the Federal Inland Revenue Service (FIRS).

Proposed Resolution (xlvix)(i):

Question: That -

- i. The Council should remit the sum of ₦875,235.37 to FIRS;

Amendment Proposed:

Immediately after the word "FIRS" in paragraph (xlvix), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Accounting Officer who authorized the payment should be sanctioned in accordance with the provisions of Financial Regulations 3112 — *Agreed to.*

- 50. National Agency for Food, Drugs Administration and Control (NAFDAC):**
(a) There was no evidence of remittance of the sum of ₦6,180,150.00 realized as proceeds of auction to the CRF.

Proposed Resolution (L)(a):

Question: That NAFDAC should pay back to government coffers, the sum of ₦6,180,150.00.

Amendment Proposed:

Immediately after the figure "₦6,180,150.00" in paragraph (L)(a), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) Overpayment of Sitting Allowances totaling ₦925,000.00 was made by the Agency for Board meetings, computation of allowances on per day basis, instead of per meeting basis.**

Proposed Resolution (L)(b):

Question: That the Agency should recover the sum of ₦925,000.00 and pay back to the Treasury in accordance with Financial Regulations 3111.

Amendment Proposed:

Immediately after the figure "3111" in paragraph (L)(b), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (c) The Agency failed to remit WHT and VAT deductions amounting to ₦87,589,133.76, to the FIRS in accordance with extant laws.**

Proposed Resolution (L)(c):

Question: That the Agency should recover ₦87,589,133.76 and remit to the Federal Inland Revenue Service (FIRS), in line with the provisions of Financial Regulations 234 (iii).

Amendment Proposed: Immediately after the figure "234 (iii)" in paragraph (L)(c), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(d) The Agency spent the sum of ₦27,503,543.00 and ₦7,035,960.00, for the payment of Estacodes and local courses, without evidence of attendance.

Proposed Resolution (L)(d):

Question: That the Agency should recover the sums of ₦27,503,543.00 and ₦7,035,960.00 and pay into the Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (L)(d), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(e) Cash advances of ₦53,390,281.00 granted to staff, in excess of ₦200,000.00, contrary to the provisions of the Financial Treasury Circular.

Proposed Resolution (L)(e):

Question: That the Agency should recover ₦53,390,281 and pay back to Treasury in compliance with the provisions of the Financial Treasury Circular.

Amendment Proposed:

Immediately after the word "Circular" in paragraph (L)(e), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(f) Payment of ₦19,203,122.50 to Federal Ministry of Health, contrary to provision of Circular No. 59515/S.22/14/1/401, which forbids interference of the supervising Ministry in the Financial affairs of its Parastatals.

Proposed Resolution (L)(f):

Question: That the Agency should recover the sum of ₦19,203,122.50 and pay back to the Treasury, in keeping with the extant Circular Ref. No. 59515/S.22/14/1/401.

Amendment Proposed:

Immediately after the figure "401" in paragraph (L)(f), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(g) Purchase of Store items of ₦48,867,599.78 without Store Receipt Vouchers.

Proposed Resolution (L)(g):

Question: That the Agency should recover ₦48,867,599.78 and pay back to the Treasury in line with the Financial Regulations 2402 (i).

Amendment Proposed:

Immediately after the figure "2402(i)" in paragraph (L)(g), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (h) **Payment of ₦1,200,000.00 into the Agency's deposit account with Sheraton Hotel, Abuja in respect of the Agency's Board members.**

Proposed Resolution (L)(h):

Question: That the Agency should recover the sum of ₦1,200,000.00 from Sheraton Hotel.

Amendment Proposed:

Immediately after the word "Hotel" in paragraph (L)(h), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (i) **Payment of ₦10,745,230.30 as contingency, without approval from the Tender Committee, in contravention of extant law, as provided in the Public Procurement Act, 2007.**

Proposed Resolution (L)(i):

Question: That the Agency violated the Public Procurement Act. The sum of ₦10,745,230.30 should be recovered from the Contractors and paid to the Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (L)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (j) **Extra and double payment of air ticket ₦3,213,256.00 for 2 Honorable Judges to attend a conference on Legal Protection of Consumers on Food and Drugs.**

Proposed Resolution (L)(j):

Question: That the DG should recover the money and pay to the CRF, while the Paying Officer should be sanctioned for the duplicated payment.

Amendment Proposed:

Immediately after the word "payment" in paragraph (L)(j), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (k) **Over-expenditure of ₦653,589,286.00 by the Agency on vehicles far above the approved amount of ₦430,806,052.60.**

Proposed Resolution (L)(k):

The Agency should refund the difference of the sum of ₦222,783,233.40 to the Consolidated Revenue Fund in line with Financial Regulations 3102 (I & ii).

Amendment Proposed:

Immediately after the figure "3102(i&ii)" in paragraph (L)(k), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (i) Non-remittance of proceeds from Asset disposal income totaling ₦70,986,685.78 to the Consolidated Revenue Fund.

Proposed Resolution (L)(i):

Question: That the Agency should pay the sum of ₦70,986,685.78 into government Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (L)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (m) Under-remittance of ₦1,878,445,037.12 as Internally Generated Revenue to the Consolidated Revenue Fund.

Proposed Resolution (L)(m):

Question: That the Agency should remit the sum of ₦1,878,445,037.12 into the government Treasury.

Amendment Proposed:

Immediately after the word "Treasury" in paragraph (L)(m), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (n) Payment of ₦60,000,000.00 to a company for the production of a film on NAFDAC titled "SUNSET" without recourse to the Ministerial Tenders Board.

Proposed Resolution (L)(n):

Question: That the sum of ₦20,000,000 paid by NAFDAC should be recovered and refunded to the government Treasury in accordance with Financial Regulations 3109.

Amendment Proposed:

Immediately after the figure "3109" in paragraph (L)(n), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

51. Veterinary Council of Nigeria: Non-remittance of 25% of total IGR amounting to ₦12,824,660.53 into the Consolidated Revenue Fund.

Proposed Resolution (L):

Question: That the Council should refund the sum of ₦12,524,660.53 to government Treasury in line with the provisions of the Federal Ministry of Finance Circular Re: BO/REV/12235/259/VII/20 and Financial Regulations 3112(i & ii).

Amendment Proposed:

Immediately after the figure "3112 (&ii)" in paragraph (L), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

52. Federal University of Technology, Akure:

- (a) The sum of ₦16,252,000.00 was raised and paid as estacode allowance in September, 2014. However, there was no evidence attached to the payment vouchers to show the destination and approval for such journey, outside Nigeria.

Proposed Resolution (Lii):

Question: That the University should recover the sum of ₦16,252,000.00 from the officer who approved the payment.

Amendment Proposed:

Immediately after the word "payment" in paragraph (Lii)(a), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) The sum of ₦1,663,735.00 was spent to sponsor an officer to ANAN's Fellowship Award and others to attend Professional Conferences.

Proposed Resolution (Lii)(b):

Question: That the University should recover the sum of ₦3,800,000 and pay back to Treasury in line with the Head of Civil Service Circular No: HCSF/PSO/11/366.

Amendment Proposed:

Immediately after the figure "366" in paragraph (Lii)(b), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (c) The contract for the construction of School of Sciences Phase III was initially awarded to one contractor before it was terminated and re-awarded to another contractor, at a contract sum of ₦154,039,999.00. The sum of ₦11,272,098.19 was refunded by the Contractor. The amount refunded could not be accounted for.

Proposed Resolution (Lii)(c):

Question: That the University should refund the sum of ₦11,272,098.19 to government Treasury in accordance with Financial Regulations 3118(i & iii).

Amendment Proposed:

Immediately after the figure "3118(i&iii)" in paragraph (Lii)(c), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (d) 36 Payment Vouchers of ₦177,086,802.63 were not produced for examination, as at the time of periodic check, in October, 2015.

Proposed Resolution (Lii)(d):

Question: That the Vice Chancellor should recover the sum of ₦177,086,802.63 and pay to the Treasury, in line with Financial Regulations 3112 and 3118.

Amendment Proposed:

Immediately after the figure "3118" in paragraph (Lii)(d), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

(e) It was noted from the records submitted, that the University generated the sum of ₦57,862,203,00, during the period under review and the sum of ₦14,465,550.75 representing the 25% share of the disclosed revenue collected, was not remitted to the Consolidated Revenue Fund Account (CRF).

Proposed Resolution (Lii)(e):

Question: That the University should pay to the CRF the sum of ₦14,465,550.75 in line with the Financial Regulations.

Amendment Proposed:

Immediately after the word "Regulations" in paragraph (Lii)(e), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

53.

University of Uyo:

Non-retirement of Advances granted to members of Staff totaling ₦25,497,852.00.

Proposed Resolution (Liii):

Question: That the University should recover the sum of ₦25,497,852.00 and pay back to government Treasury, in line with Financial Regulations 1405 and 3118.

Amendment Proposed:

Immediately after the figure "3118" in paragraph (Liii), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

55.

University of Ilorin, Kwara State:

There was no evidence of retirement of advances totaling ₦12,178,507.70.

Proposed Resolution (Liy):

Question: That the University should be sanctioned, should recover ₦12,178,507.70 and pay back to Treasury, in line with Financial Regulations 1405 and 3118.

Amendment Proposed:

Immediately after the figure "3118" in paragraph (Liy), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

56.

University of Lagos, Akoka:

(a) ₦4,066,125.29 was vired without approval from Personnel Cost Account for maintenance of quarters.

Proposed Resolution (Lvi)(a):

Question: That the University should pay back the sum of ₦4,066,125.29 to Government coffers.

Amendment Proposed:

Immediately after the word "coffers" in paragraph (Lvi)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

- (b) Amount totaling ₦324,698,152.54 revenue generated by the University were not remitted in accordance with extant laws.

Proposed Resolution (Lvi)(b):

Question: That the University should refund the sum of ₦324,698,152.54 to the CRF.

Amendment Proposed:

Immediately after the word "CRF" in paragraph (Lvi)(b), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (c) The University failed to remit the sum of ₦685,035,813.14 unspent cash book balances into the Consolidated Revenue Account.

Proposed Resolution (Lvi)(c):

Question: That the University should remit the sum of ₦685,035,813.14 to the CRF.

Amendment Proposed:

Immediately after the word "CRF" in paragraph (Lvi)(c), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

57. **Modibbo Adama University of Technology, Yola:**
Examination of payment schedule of remittance from Salary Payroll, disclosed that ₦124,732,178.28, rent in bulk, salary advances and refunds recovered from staff, were diverted to FUTY Loan Accounts in a commercial bank and Micro Finance bank. This action is an obvious misapplication of Personnel Vote.

Proposed Resolution (Lvii)(i):

Question: That -

- i. The sum of ₦124,732,178.28 should be recovered from the Head of Account who authorized the payment.

Amendment Proposed:

Immediately after the word "payments" in paragraph (Lvii)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The officer should be referred to ICPC for trial under Section 22(5) of ICPC.

Amendment Proposed:

Immediately after the word "ICPC" in paragraph (Lvii)(ii), *insert* the words and figure "within thirty (30) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

58. **Alvan Ikoju College of Education, Owerri, Imo State:**
5 separate advances totaling ₦3,654,000.00 were granted to an Officer of the College between January and October, 2014, with the caption "Officer/General Sundry Advances" without evidence of retirement.

Proposed Resolution (Lviii): That the sum of ₦3,654,000.00 should be recovered from the defaulting officers in accordance with Financial Regulations 3124.

Amendment Proposed: Immediately after the figure "3124" in paragraph (Lvi), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

59. Federal Ministry of Science and Technology, Abuja: Two vehicles of the Ministry were not seen by the Auditor and their whereabouts could not be explained by the Ministry.

Proposed Resolution (Lix): That the Ministry should pay into government Treasury the sum of ₦11,000,000.00, being the difference between the worth of the swapped assets and debt.

Amendment Proposed: Immediately after the word "debt" in paragraph (Lix), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

60. National Board for Technical Education, Kaduna: A sum of ₦11,000,000.00 was paid to the Supervising Ministry (Ministry of Education) as financial contribution for ministerial tour of Federal institutions across the country.

Proposed Resolution (Lx)(a): That the sum of ₦6,000,000.00 paid to the supervising Ministry should be recovered from the Executive Secretary in compliance with Financial Regulations 3106.

Amendment Proposed: Immediately after the figure "3106" in paragraph (Lx)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) An outstanding loan of ₦4,570,622.00 granted to a staff who left the service of the Board several years ago, still remained unrecovered.

Proposed Resolution (Lx)(b): That the Executive Secretary should be surcharged with the sum of ₦4,570,622.00 in accordance with Financial Regulations 3115.

Amendment Proposed: Immediately after the figure "3115" in paragraph (Lx)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

61. **National Space Research Development Agency, Abuja:**
9 staff members were paid ₦17,654,973.00, as Out-of-Pocket expenses, for direct purchase of stores and other services, in excess of ₦200,000.00. This action deprived Government of revenue in form of WHT and VAT of ₦1,765,497.30 if given as contract.

Proposed Resolution (Lxi)(i):

Question: That -

- i. The Director of Finance should refund the sum of ₦1,765,497.30 to Consolidated Revenue Fund as WHT and VAT lost.

Amendment Proposed:

Immediately after the word "lost" in paragraph (Lxi)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The Officer should be removed from the schedule in accordance with Financial Regulations 3106 — *Agreed to.*

62. **Joint Admission and Matriculation Board (JAMB):**
The sum of ₦1,164,550.59 was not deducted from 2 (Two) payments for Consultancy Services.

Proposed Resolution (Lxii):

Question: That the Board should refund the sum of ₦1,164,550.50 to the FIRS in line with Financial Regulations 3112.

Amendment Proposed:

Immediately after the figure "3112" in paragraph (Lxii), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

63. **Nigeria Customs Service:**
(a) The Nigeria Customs Service paid the sum of ₦10,526,250.00 in favour of a contractor for the perimeter survey of the Service Land at Eleme, Port-Harcourt, Rivers State, without relevant supporting documents, such as Contract Agreement, Job Specification, Letter of Acceptance and Certificate of Survey.

Proposed Resolution (Lxiii)(a):

Question: That Nigerian Customs Service should refund to government Treasury, the sum of ₦10,526,250.00.

Amendment Proposed:

Immediately after the figure "₦10,526,250.00" in paragraph (Lxiii)(a), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (b) Taxes deducted on various contracts and services rendered to the Service totaling ₦72,184,439.29 were not remitted to the FIRS.

Proposed Resolution (Lxiv)(b): Question: That the Service should remit the Sum of ₦72,184,439.29 to the FIRS.

Amendment Proposed: Immediately after the word "FIRS" in paragraph (Lxiv)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

65. National Lottery Regulatory Commission, Abuja:

The Commission paid ₦16,983,500.00 to some non-staff of the Commission for Seminars and oversight functions, in contravention of extant Federal Government Circular.

Proposed Resolution (Lxv): Question: That the Accounting officer who authorized the payment should be surcharged for the sum ₦16,983,500.00, in accordance with Financial Regulations 3106.

Amendment Proposed: Immediately after the figure "3106" in paragraph (Lxv), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

66. Bureau of Public Enterprises, Abuja:

(a) Non-remittance of interest earned on Fixed Deposit in various Bank, totaling ₦1,135,139,199.77 into the CRF contrary to Financial Regulations

Proposed Resolution (Lxvi)(a): Question: That the Bureau should refund ₦1,135,139,199.77 to the Consolidated Revenue Fund, in accordance with the Financial Regulations 234(iii).

Amendment Proposed: Immediately after the figure "234(iii)" in paragraph (Lxvi)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) Non-remittance of capitalized credit interest from various operational and Proceed bank accounts to the Consolidated Revenue totaling ₦113,093,677.07 in contravention of Financial Regulations 222.

Proposed Resolution (Lxvi)(b): Question: That the Bureau should remit the sum of ₦113,093,677.07 to the CRF.

Amendment Proposed: Immediately after the word "CRF" in paragraph (Lxvi)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(c) The sum of ₦10,447,266.00 earned as Internally Generated Revenue Fund was not remitted to Consolidated Revenue Fund.

Proposed Resolution (Lxvi)(c)(i):

Question: That the Bureau should be compelled to remit the sum of ₦10,447,266.00 to the CRF in violation of FR236.

Amendment Proposed:

Immediately after the alpha numeric "FR236" in paragraph (Lxvi)(c)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (d) **Unauthorized transfer of ₦2.5billion representing PHCN proceeds in Access Bank and FCMB Accounts was diverted to ASO Savings and Loans Plc, as a condition precedent to the guarantee of the Staff Cooperative Mortgage, contrary to Financial Regulations 3205.**

Proposed Resolution (Lxvi)(d)(i):

Question: That -

- i. All officers involved in the transaction should be surcharged for the loss of government revenue in line with Financial Regulations 3106 and 3115.

Amendment Proposed:

Immediately after the figure "3115" in paragraph (Lxvi)(d)(i), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- ii. The sum of ₦2.5billion, with all accrued interest be remitted to the CRF.

Amendment Proposed:

Immediately after the word "CRF" in paragraph (Lxvi)(d)(ii), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (e) **The sum of ₦4,736,932,467.67 representing dividend received on Federal Government holdings, was not remitted to Consolidated Revenue Fund.**

Proposed Resolution (Lxvi)(e):

Question: That the Bureau should remit the sum of ₦4,736,932,467.67 to the CRF, for violation of the FR Extract S.162(i) and (10)(c).

Amendment Proposed:

Immediately after the figure "(10)(c)" in paragraph (Lxvi)(e), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

- (f) **Loss of revenue of N387,771,741.82 due to non-deduction of mandatory 10% WHT from N3,877,717,411.82, paid as Service charge contrary to Financial Regulations 234(i) & (ii).**

Proposed Resolution (Lxvi)(f):

Question: That the sum of ₦387,771,741.82 should be remitted into the CRF by the Bureau.

Amendment Proposed: Immediately after the word "Bureau" in paragraph (Lxvi)(f), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

67. Petroleum Training Institute, Effurun
The sum of ₦30,702,564.04 was under-remittance of VAT and WHT for the Year 2013 and 2014. PAYE amounting to ₦3,363,890.98 which was deducted from salaries and allowances paid to staff resident in Federal Capital Territory from 2013-2014 were not remitted to FCT Board of Federal Inland Revenue Service, Abuja.

Proposed Resolution (Lxvii): *Question:* That the Institute should remit the sum of ₦30,702,564.04 to the FIRS.

Amendment Proposed: Immediately after the word "FIRS" in paragraph (Lxvii), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

68. Federal Inland Revenue Service (FIRS):
(a) A contract sum of ₦32,667,600.00 awarded by the Service was split and distributed to 4 Companies, whose submissions were earlier rejected by FIRS, to accommodate the approval ceiling of the Chairman, contrary to Financial Regulations 2921.

Proposed Resolution (Lxviii)(a): *Question:* That the Accounting-Officer should be surcharged in accordance with Rule 3116 of the Financial Regulations.

Amendment Proposed: Immediately after the word "Regulations" in paragraph (Lxviii)(a), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(b) A total of ₦32,449,743.61 contracts under Recurrent Expenditure were awarded by the Agency in the 2014 financial year and paid for in the month of January, 2015 contrary to Financial Regulations 414(b).

Proposed Resolution (Lxviii)(b)(i):

Question: That -

i. The Service should pay back to government coffers, the sum of ₦32,449,743.61.

Amendment Proposed: Immediately after the figure "₦32,449,743.61" in paragraph (Lxviii)(b)(i), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriegbe — Kwara Central).

Question that the amendment be made, put and agreed to.

ii. The officer responsible should be identified and sanctioned for gross misconduct in accordance with Rule 3129 of the Financial Regulations — *Agreed to.*

- (c) **Federal Inland Revenue Service failed to recover ₦17,690,341,565.00 from different companies made up of VAT, Company Income Tax (CIT), WHT, Education Tax (EDT) and NITDEF. Also, several Companies defaulted in filing their Annual Returns.**

Proposed Resolution (Lxviii)(c):

Question: That the Chairman of the Federal Inland Revenue Service should recover the sum of ₦17,417,303.090.90 and pay to the Consolidated Revenue Fund. FIRS should also blacklist all the Companies that failed to file their annual returns.

Amendment Proposed:

Immediately after the word "Fund" in paragraph (Lxviii)(c), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

69. Standards Organization of Nigeria:

The sum of ₦2,085,042.56 was deducted as commission in turnover/bank charges by Zenith Bank in contravention of extant Treasury Circular, that forbids banking institutions from charging commission on Turnover/Bank charges on the Bank accounts of Government and Offices.

Proposed Resolution (Lxix):

Question: That Standards Organization of Nigeria should recover and remit the sum of ₦2,085,042.56 to government coffers and evidence of compliance submitted to the Auditor-General and the Senate Public Accounts Committee.

Amendment Proposed:

Immediately after the word "Committee" in paragraph (Lxix), *insert* the words and figure "within sixty (60) days" (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

70. Federal Mortgage Bank of Nigeria:

- (a) **Motor Vehicles worth ₦49,061,250.00 purchased in 2015 were not found in the Bank premises and nobody could account for them. No report was made about them to the appropriate authorities.**

Proposed Resolution (Lxx)(a)

Question: That the Bank should account for the 3 vehicles and the officer who authorized the ridiculous sale should be sanctioned for gross misconduct in accordance with Rule 030402 (b & k) of the Public Service Rules and Financial Regulations 3114.

Amendment Proposed:

Immediately after the words "account for the" *leave out* the figure "3" in paragraph (Lxx)(a) (*Senator Samuel O. Egwu — Ebonyi North*).

Question that the amendment be made, put and agreed to.

- (b) **The sum of ₦233,657,534.25 was a balance of invested National Housing Fund in a distressed Bank not accounted for by the Federal Mortgage Bank.**

Proposed Resolution (Lxx)(b):

Question: That the Managing Director should recover the outstanding sum of ₦65 million.

Amendment Proposed: Immediately after the figure "₦65 million" in paragraph (Lxx)(b), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(c) A total sum of ₦318,243,254.25 outstanding investment funds, trapped in distressed Banks were still-unrecovered.

Proposed Resolution (Lxx)(c):

Question: That the Bank should recover the outstanding sum of ₦318,243,254.25.

Amendment Proposed:

Immediately after the figure "318,243,254.25" in paragraph (Lxx)(c), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

(d) Contracts of supplies for the sum of ₦369,044,089.13 all originated from and ended in the Procurement Department without passing through the Store.

Proposed Resolution (Lxx)(d):

Question: That the Bank should recover and pay back to government Treasury the sum of ₦369,044,089.13, in compliance with Financial Regulations 2133.

Amendment Proposed:

Immediately after the figure "2133" in paragraph (Lxx)(d), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

71. Bank of Agriculture Limited (BOA), Kaduna: Revolving loan of ₦1,214,200,000.00 granted to 168 beneficiaries was not repaid leading to accumulated loan of ₦2,703,757,186.13 without evidence of further recovery.

Proposed Resolution (Lxx)(i):

Question: That -

i. The Bank should make public, details of these transactions — *Agreed to.*

ii. Recover the outstanding balance from the beneficiaries and pay to Consolidated Revenue Fund.

Amendment Proposed:

Immediately after the word "Fund" in paragraph (Lxxi)(ii), insert the words and figure "within sixty (60) days" (Senator Yahaya I. Oloriogbe — Kwara Central).

Question that the amendment be made, put and agreed to.

72. Financial Reporting Council of Nigeria: Non-deduction of ₦8,020,518.76 Value Added Tax from procurements, works and services carried out in the Council contrary to Rules 234(i) of the Financial Regulations.

Proposed Resolution(Lxxii):

Question: That the Council should remit the outstanding VAT of ₦8,020,518.00 to the FIRS in accordance with Financial Regulations 3112.

Amendment Proposed:

Immediately after the figure “3112” in paragraph (Lxxii), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

73. National Planning Commission (NPC):

Cash advances of ₦23,553,020.00 granted to a member of the Commission, to facilitate the payment of outstanding liabilities was not properly accounted for and the relevant adjustment vouchers raised for retirement of the advances were not supported by vital documents.

Proposed Resolution (Lxxiii):

Question: That the Commission should refund the sum of ₦23,553,020.00 to government Treasury in accordance with Financial Regulations 3112(i & ii).

Amendment Proposed:

Immediately after the figure “3112(i&ii)” in paragraph (Lxxiii), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

74. Nigerian Investment Promotion Commission (NIPC):

(a) **Non-deduction of WHT and VAT totaling ₦22,934,658.44 in contravention of Rule 235 of the Financial Regulations.**

Proposed Resolution (Lxxiv)(a):

Question: That the Commission should recover and remit the sum of ₦22,934,658.44 from the Contractors and remit to FIRS in line with Financial Regulations 234.

Amendment Proposed:

Immediately after the figure “234” in paragraph (Lxxiv)(a), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

(b) **The Commission failed to deduct WHT and VAT totaling ₦6,575,379.00 from the contractors contrary to Financial Regulations 235.**

Proposed Resolution (Lxxiv)(b):

Question: That the Commission should recover and remit the sum of ₦6,575,375.00 to FIRS in accordance with Financial Regulations 234.

Amendment Proposed:

Immediately after the figure “234” in paragraph (Lxxiv)(b), *insert* the words and figure “within sixty (60) days” (*Senator Yahaya I. Oloriegbe — Kwara Central*).

Question that the amendment be made, put and agreed to.

Resolved:

1. Irregularities in Investments and other Cash Assets ₹1,127,180,992,109.07 (NOTE 46):

That the Accountant-General of the Federation having failed to provide the underlisted information should be compelled to do so within thirty (30) days by providing the following information:

1. Authorities for all the additional and disposal of investments.

2. Share Certificates of all the additional investments.

3. Disclose information on Crown Agents investment funds, the Infrastructural Bank rights issue and double recording being corrected

2. Non-Placement of Share Certificates of quoted Companies with Central Securities Clearing System Ltd. (CSCS).

That the Accountant-General of the Federation should immediately register all shares of quoted Companies with Central Securities Clearing System Ltd (CSCS) within sixty (60) days

3. Irregular Credit Balances (₹360,000.00) of Imprest with two (2) MDAs namely:

1. The Accountant-General of the Federation should recover the outstanding imprest from the allocation of these MDAs within sixty (60) days.

2. Confirm to the Committee actual action taken

3. Impose sanction on the erring MDAs for non compliance with the Financial Regulations

4. Unretired Advances involving thirty Nine (39) MDAs - ₹2,296,567,084.37 (NOTE 48)

1. The Accountant-General of the Federation should address the retirement of advances with strict and strong sanctions to serve as deterrence.

2. The Accounting Officers of the MDAs should be sanctioned in accordance with the provisions of Rule 3124 of Financial Regulations

5. Inconsistent Exchange Loss Difference on External Loans \$274,280,000.00 (NOTE 51) (₹54,151,360,000.00)

The Accountant-General reported a total exchange loss difference of ₹54,151,360,000 in the document provided but this could not be found in the DMO document. Also, the criteria for arriving at the exchange loss difference was not disclosed.

That the Officer(s) responsible should be identified by the Accountant-General of the Federation and sanctioned for mismanagement of public fund in accordance with Rule 3115 of the Financial Regulations and for gross misconduct according to Rule 030402 of the Public Service Rules within ninety (90) days and report to the Committee.

6. Internal Loans made from other Funds ₹390,288,085,668.92 (NOTE 54) which include:

(i) Development of Natural Resources fund Account

(ii) Stabilization fund Account

- (iii) 25% Husked Brown Rice Levy
- (iv) 1% Comprehensive Import Supervision Scheme (CISS) Pool Levy
- (v) 15% Wheat Grain Levy
- (vi) 10% Rice Levy purpose they were created.

1. That The Office of the Accountant-General of the Federation should set in motion the process of the recovery of the loans and pay back to the Special Funds Accounts within sixty (60) days.
2. Ensure that henceforth, payments from these special funds are strictly applied for the purpose there were created.
3. Ensure the stoppage of further withdrawal from any of these accounts without a resolution of the National Assembly

7. Failure to deduct Withholding Tax of ₦378,879,674.99 by the Accountant-General of the Federation from Webb Fontaine Ltd in the payment for Destination Inspection Services Fees of ₦3,788,796,749.91

1. That the Accountant-General of the Federation should recover the sum of ₦378,879,674.99 as tax revenue (WHT) from Webb Fontaine Ltd and remit to FIRS within 6 months.
2. All the officials involved in the transaction with Webb Fontaine Ltd should be identified, transferred and sanctioned for causing loss of revenue to the government in accordance with Financial Regulation 3112(i).
3. Do a review of all the companies that were paid from the out-flow of 1% CISS Account which amounted to ₦39,557,671,843.97 to confirm payment of WHT

8. FEDERATION ACCOUNT: Federation Accounts Revenue for 2015: From FAAC records, the total revenue inflows from the collecting Agencies - NNPC, DPR, FIRS, NCS total ₦6,001,031,479,562.62. The sum of ₦865,448,552,694.78 was deducted by NNPC which represented the Joint Venture Cash Call (JVC) leaving a balance of ₦1,577,447,228,355.75 which was paid into the Federation Account. This deduction made from revenue collected is in contravention of Section 162 of the 1999 Constitution of the FRN (as amended) Federation Account.

That -

1. The NNPC/other Agencies of government or any other Agency of government, should desist from further violation of Section 162 of the 1999 Constitution by deducting from the accrued revenue before making payment to the Federation Account.
2. The Management of NNPC should ensure that all money accruing to the Federation is promptly paid to the Federation Account without any deduction in line with the above constitutional provision.
3. The Federal government should agree on a percentage to be given to NNPC as cost of collection as it is being done to the Nigeria Customs Service (7%) and the Federal Inland Revenue Service (4% of non oil revenue).

9. Non-certification of direct deductions from Federation Account to off-set debts owed by States and FCT by the Auditor-General for the Federation to the tune of ₦88,924,582,615.06:

That -

1. It should be noted the infraction has been made against Section 168 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) which requires that such off-set by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation.

2. The Office of the Accountant-General of the Federation should immediately stop such off-set from the Federation account without the certification of the Auditor-General for the Federation, otherwise, such practice will not be accepted as valid.

10. Under remittance of Revenue from Domestic Crude Oil Sales by NNPC - ₦3,878,955,039,855.73
A month-by-month details of crude oil sales proceeds, amount paid into the Federation Account and amount withheld by NNPC for the period January to December, 2015 expose this.

That -

1. NNPC should henceforth remit all amounts due to the Federation account.

2. The Corporation should desist from further deduction at source as this contravenes section 162 (1) of the Constitution of the Federal Republic of Nigeria (as amended).

3. the National Assembly should as a matter of urgency approve the agreed percentage which should be allocated to Nigeria National Petroleum Corporation (NNPC) monthly as operational cost to ensure that their operations is not adversely affected.

11. Outstanding collection from Solid Minerals not remitted to Federation Account (₦12,137,140,361.58), but warehoused in an account maintained by the CBN

That -

1. It should be noted that the practice contravenes the provisions of Section 162 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended).

2. The Federation Accounts Allocation Committee (FAAC) should fix a percentage to be allocated to Mining and Cadastral Office as cost of collection as is currently applicable to NCS (7%), DPR (4%) and FIRS (4%) of Non-oil revenue). This would likely motivate increase in revenue from solid minerals and guard against wastages.

12. Direct deductions for FADAMA Projects from Federation Account to off-set debts owed By Abia and Bauchi States to Federal Government: ₦113,372,000.11 consisting of ₦12,000,000.00 (Abia State) and ₦101,372,000 (Bauchi State).

That -

1. It should be noted the non-compliance with the provisions of Section 168 (1) of the 1999 Constitution (as amended) by the off-set by the Federal Government on the allocation of the 2 mentioned states of Abia and Bauchi

2. The Office of the Accountant-General of the Federation is warned to stop such off-set from the allocation of States, without the certification of the Auditor-General for the Federation.
13. **Non-collection of "Over Recovery" totaling ₦1,596,803,859.97, by the Petroleum Products Pricing Regulatory Agency (PPPRA) (Over-paid to Oil Marketers):**
- That the PPPRA should immediately recover the outstanding sum of ₦1,596,803,859.97 from the indebted Oil Marketers and show proof of recovery within sixty (60) days.
14. **Federal Ministry of Aviation:**
The sum of ₦427,845,140.00 (WHT and VAT inclusive) paid for direct procurement of navigational Aids/Spare Parts, etc.
- That the officials responsible for the authorization and disbursement of the fund be sanctioned in accordance with the provisions of the Financial Regulations 3129.
15. **Federal Ministry of Water Resources, Abuja:**
Fifty-nine (59) payment vouchers of ₦33,120,479.20, paid from Capital and Overhead votes were not produced for audit examination.
Proposed Resolution (xv):
- That the sum of ₦33,120,479.20 be recovered from the alleged 59 beneficiaries by the Ministry and paid to the Treasury within sixty (60) days.
16. **Ministry of Foreign Affairs:**
- (a) **Illegal payment of Salaries to 5 Retired Staff amounting to ₦4,339,504.89.**
- That the Schedule Officer should be identified and sanctioned in accordance with the Financial Regulations 3111.
- (b) **Irregularities in Revenue Collection of the sum of Nis3,091,337.90 (equivalent of \$858,704.50) in respect of visa and administrative charges for the period 2013 to 2015. No Revenue/Treasury/Cashbooks were kept.**
- That the officer involved should be sanctioned in accordance with the provisions of Rule 208, 209, 210 of the Financial Regulations.
- (c) **Transfer from Revenue Account to Overhead Account the sum of Nis675,196.17 shekels equivalent of \$187,554.49 between 2013-2015 in contravention of Financial Regulation 236.**
- That -
- i. The Accounting Officer who approved the transfer should be sanctioned under section 22(a) of the corrupt practices and other related offences Act within thirty (30) days.
- ii. The sum of Nis675,196.97 or its equivalent should be recovered from the Accounting Officer within sixty (60) days.
- (d) **Between 2013, 2014 and 2015 Authority to Incur Expenditure (AIEs) totaling ₦331,461,329.92 extracted from the Ministry of Foreign Affairs records did not reflect in any AIE file at the Embassy, hence, the amount was not accounted for.**

That the officer who authorized the payment be identified and sanctioned in accordance with the provisions of the Financial Regulations 3129.

(e) The Embassy of Nigeria in Berlin, Germany withheld credit balances totaling ₦2,503,727,131.68 in 33 subheads which ought to have been paid back to chest at the close of 2014 financial year in line with Financial Regulations.

That the Permanent Secretary is advised to instruct the Finance Attaché to transfer the money to Federal Government revenue account within sixty (60) days.

17.

Nigerian Postal Service:

(a) The Nigerian Postal Service IGR for 2015 totalling ₦150,000,000.00 which was appropriated by National Assembly and to be paid into Federal Government Treasury was not effected. All concerted efforts to recovery proved abortive.

That the Post Master General who is the accounting officer should pay Federal Government Treasury within sixty (60) days.

(b) The Service failed to maintain a Register of its Fixed Assets acquired over the years thereby exposing public assets to risks.

That the Service's Post-Master General should comply with Rule 2209 of the Financial Regulations.

18.

Federal Ministry of Labour and Employment

(a) Uncertified Payment of ₦46,473,000.00 for 18 Vouchers made without relevant payment information.

That the Ministry contravened the provisions of the Financial Regulations 603(i); therefore, should refund the sum of ₦46,473,000.00 within sixty (60) days.

(b) The Ministry did not maintain Asset Register in line with Financial Regulations and Extant Rules.

That the Permanent Secretary should ensure that the Ministry compile and maintain Assets Register as prescribed in Rule 2209 of the Financial Regulations

(c) There were no Treasury Receipts Book 6 or Remita confirmation for the remittance of the sum of ₦11,779,406.00 generated from trade testing services by the Ministry.

That -

i. The Ministry should refund to government coffers, the sum of ₦11,779,406.00 within sixty (60) days

ii. The schedule officer(s) should be identified and sanctioned for negligence in accordance with Public Service Rule 030402 (b & i)

19. Public Complaints Commission:

- (a) **Non-Presentation of documents for Audit, evidence of tax payments, insurance records, and documents relating to non-current assets during audit exercise contrary to Financial Regulations 110.**

That the Chief Commissioner should be sanctioned for gross misconduct in accordance with Financial Regulations 3129

- (b) **Documentation of 37 Nos. of Prado Jeeps instead of 43Nos, six Prado Jeeps were not accounted for out of a fleet of Forty-Three (43) Jeep.**

That the Chief Commissioner should be sanctioned for misconduct in accordance with Public Service Rules 030402 (b, l & m)

20. Federal Ministry of Information and Culture (Culture Sector):

- (a) **The sum of ₦797,420.00 due to FIRS as Value Added Tax (VAT) and Withholding Taxes were not deducted from ₦7,974,200.00 paid to two Contractors through the Chief Registrar of Federal High Court, Abuja for execution of judgment in favour of the Construction company.**

That -

- i. The sum of ₦7,974,200.00 due to FIRS as VAT and WHT should be recovered from the statutory allocation of the Ministry in accordance with FR 234(ii) within sixty (60) days
- ii. The Accounting Officer should be sanctioned under VAT Act No. 102 of 1993 as amended

- (b) **A constituency project contract of ₦51,773,114.65 for construction of Roads and Parking Lots, Drainage at Ureje Dam in Ado-Ekiti was paid for, but the job was not completed.**

That -

- i. The total sum of ₦25,485,775.00 should be recovered from the contractor as value of job not done within sixty (60) days
- ii. The Contractor be referred to the EFCC for prosecution in accordance with Rule 3104 (ii) of the Financial Regulations within thirty (30) days

- (c) **Constituency Project contract of ₦132,347,145.00 for the construction of Retaining Wall at Ureje Dam Waterfront Scheme in Ado-Ekiti revealed that some parts of the contract amounting to ₦5,224,400.00 were paid for, but not executed.**

That -

- i. The Contractor should complete the work or refund ₦5,224,400.00 within sixty (60) days
- ii. The contractor be referred to the EFCC for prosecution in accordance with Rule 3104(ii) of the Financial Regulations within thirty (30) days

- (d) **The contract amount of ₦138,291,278.00 was fully paid, for the construction of an Event Centre/Restaurants at Ureje Dam Waterfront Scheme in Ado-Ekiti, Ekiti State but was not completed.**

- That -
 i. The Permanent Secretary is requested to ensure that the Contractor refunds the amount within sixty (60) days
 ii. The Contractor be referred to the EFCC for prosecution in accordance with Rule 3104 (ii) of the Financial Regulations within thirty (30) days
 (e) Part of a contract valued at ₦73,095,953.68 for the construction of Museum Arts and Craft Centre was paid for, but not completed.
 That -
 i. The Contractor should refund the sum of ₦73,095,953.68 within sixty (60) days
 ii. The Contractor should be referred to EFCC for prosecution in accordance with Rule 3104(ii) of the Financial Regulations within thirty (30) days
 (f) The amount of ₦44,148,170.00 was awarded for the construction of Fence/Gate House, Road, Drainage and provision of Electrical/Mechanical External Infrastructure at Out-Itesiwaju LGA of Oyo State. The sum of ₦19,307,500.00 was paid but the job was not executed.
 That -
 i. The Ministry should ask the Contractor to refund the money involved or execute the work within sixty (60) days
 ii. The contractor be referred to the EFCC for prosecution in accordance with Rule 3104 (ii) of the Financial Regulations within thirty (30) days
 (g) A contract sum of ₦17,526,736.00 was awarded for construction of fence at Ezekuna Cultural Museum in Nchi-Onu Amuzu Ezza South LGA of Ebonyi State but the provision for Gate House amounting to ₦6,089,160.00 was not executed.
 That -
 i. The Ministry should invite the Contractor to repair the broken fence and refund ₦6,089,160.00 to Government coffers within sixty (60) days
 ii. The contractor be referred to the EFCC for prosecution in accordance with Rule 3104(ii) within thirty (30) days
 (h) Contract of ₦122,414,078.32 awarded for the construction of Fence and Gate House at Ureje Dam Waterfront Scheme was not completed.
 That -
 i. The Ministry should cause the Contractor to complete the work or refund the appropriate amount involved within sixty (60) days
 ii. The Contractor be referred to the EFCC in accordance with the Rule 3104 (ii) of the Financial Regulations within thirty (30) days

- (i) **The sum of ₦5,724,238.35 being part of VAT and WHT deduction from the contract was not remitted to the Federal Inland Revenue Service.**

That -

- i. The Permanent Secretary be sanctioned in accordance with Rule 3112 (ii) of the Financial Regulations
 - ii. ₦5,724,238.35 for VAT and WHT be recovered from the contractor and paid to the Consolidated Revenue Fund (CRF) within sixty (60) days
- (j) **A Toyota Land Cruiser Jeep bought at the cost of ₦19,425,000.00 was taken away by a former Minister.**

That the Ministry should recover the Toyota Land Cruiser Jeep, by whatever, legal, means possible

21. Federal Ministry of Power, Works and Housing (Housing Sector):

- (a) **Audit investigation revealed that the Land used by the Ministry's Staff Union's Housing Development projects within the country in partnership with Estate Developers tagged 'Social Housing Scheme', has not been paid for.**

That the Ministry of Works should provide evidence that the Land for Housing Estate will be paid for, otherwise the land should be recovered

- (b) **Record of land acquisition revealed that a total of 89,999,836.32 hectares of land were acquired by the Ministry out of which, 1,946,562 hectares, were sold to the public and utilized for housing development. It was observed from records that 1,788,283 hectares were encroached upon, leaving a balance of 86,264,991.31 hectares unutilized. This shows that a significant portion of government land has been encroached upon. Regrettably, the Ministry has not taken any concrete steps to recover the encroached lands.**

That the Ministry should make more efforts to get the lands paid for and those that have been encroached upon should be recovered as a matter of urgency

- (c) **8 payments of ₦20,083,100.00 were made as Duty Tour Allowances (DTA) to some staff. The payments did not follow e-payment policy of the Federal Government.**

That for violating the E-payment policy, the sum of ₦20,083,100.00 should be recovered and remitted to government Treasury, in line with Financial Regulations 3127 within sixty (60) days

22. Federal Ministry of Power, Works and Housing (Works Sector)

- (a) **Contract for the Construction of 5km Yashi-Duguri-Yalo Road (Duguri-Dungare-Yale Section) in Bauch State, was awarded to a company at the sum of ₦1,750,199,126.53. The contractor was paid 15% mobilization ₦262,517,868.98 but abandoned the project after achieving 2.52% job completion, amounting to ₦44,103,002.00 only, leaving a balance of ₦218,414,864.98 un-recovered.**

- That -
- i. The Ministry should terminate the contract and re-award it to a more competent contractor.
- ii. the contractor should be sanctioned in accordance with Rule 3104(i) of the Financial Regulations.
- (b) A company was awarded the contract for the construction of 3.2km Marabban-Pantsawa-Yorro road in Taraba State, in December, 2012 to be completed in December, 2013 at a contract sum of ₦1,187,795,843.85. 15% mobilization of ₦178,169,376.58, was paid to the contractor but the project was abandoned after achieving 3.91% job completion, amounting to ₦46,442,817.49, leaving a balance of ₦131,726,559.09 of the mobilization fee, un-recovered from the contractor.
- That -
- i. The Ministry should terminate the contract and re-award it to a more competent contractor.
- ii. The contractor should be surcharged in accordance with Rule 3124 of the Financial Regulations
24. National Population Commission (NPC).
- (a) The rented office accommodation at the Headquarters, States and the office complex, under construction had not been insured, contrary to the provisions of Section 64 & 65 of Insurance Act 2003.
- That the Accounting Officer involved should be sanctioned in accordance with Rule 030402 of the PSR and Rule 3129 of the Financial Regulations for serious misconduct
- (b) Thirty-three (33) Capital expenditure payment vouchers and eleven (11) Over-head expenditure payment vouchers of ₦219,566,957.43 were not presented for audit, despite repeated demands.
- That the officer concerned should be identified and sanctioned in accordance with Financial Regulations 3129 for gross misconduct.
25. Code of Conduct Bureau
- (a) ₦995,000.00 was paid to store officers to purchase store items, such as bridges, tyres, stationaries, laptops, etc, but there was no evidence to show that the items were purchased and taken on charge.
- That ₦995,000.00 should be recovered from the officer who recommended the payment and paid back to Treasury in accordance with Financial Regulations 3107 within sixty (60) days
23. Federal Ministry of Power (Power Sector)
- ₦2,000,000.00 was paid for a media advocacy on three Generating Companies, vide Payment Voucher in favour of an officer of the Ministry. There were no invoices/receipts and other attachments to the Voucher, to show that the expenditure was really incurred under the Capital Vote.
- That the officer involved should be surcharged in accordance with Rule 3124 of the Financial Regulations
24. National Population Commission (NPC).
- (a) The rented office accommodation at the Headquarters, States and the office complex, under construction had not been insured, contrary to the provisions of Section 64 & 65 of Insurance Act 2003.
- That the Accounting Officer involved should be sanctioned in accordance with Rule 030402 of the PSR and Rule 3129 of the Financial Regulations for serious misconduct
- (b) Thirty-three (33) Capital expenditure payment vouchers and eleven (11) Over-head expenditure payment vouchers of ₦219,566,957.43 were not presented for audit, despite repeated demands.
- That the officer concerned should be identified and sanctioned in accordance with Financial Regulations 3129 for gross misconduct.
25. Code of Conduct Bureau
- (a) ₦995,000.00 was paid to store officers to purchase store items, such as bridges, tyres, stationaries, laptops, etc, but there was no evidence to show that the items were purchased and taken on charge.
- That ₦995,000.00 should be recovered from the officer who recommended the payment and paid back to Treasury in accordance with Financial Regulations 3107 within sixty (60) days

- (b) **The Bureau paid ₦242,765.44 as monthly Salary to a retired officer for months after retirement from the Bureau's Kaduna office. The Commission paid a total of ₦971,061.76 to the officer up till December, 2015 whereas the officer retired on 25th August, 2015.**

That the officer who authorized the payment contravened FR415 and should be sanctioned in accordance with FR3110 and disciplined in line with Public Service Rules within thirty (30) days

- (c) **₦128,714.92 being monthly gross earning amounting to ₦772,289.52 was paid to a dead officer of the Bureau six months after his demise.**

That the officer who authorized the payment contravened FR415 and should be sanctioned in accordance with FR3110 and disciplined in line with Public Service Rule within thirty (30) days

26. Federal Ministry of Environment:

- (a) **Non-Retirement of ₦66,103,940.00 cash advances granted to staff of the Ministry contrary to extant laws.**

That the officer who approved the advances should be identified and charged for gross misconduct as provided in Public Service Rule 030402 in accordance with FR 3124

- (b) **₦1,200,000.00 overpayment was paid to a contractor for erosion control works in Kuara Goge Ward, in Kano State.**

That the Ministry should recover ₦1,200,000.00 from the contractor and pay back to Treasury in accordance with FR 3102/3104 within sixty (60) days

27. Ministry of Niger Delta Affairs:

- (a) **The Ministry disposed 22 vehicles to various beneficiaries in May, 2015 and realized ₦5,215,500. Out of the 22 vehicles, 8 were purchased on 23rd June, and 18th August, 2014 for ₦106,560,000 and duly paid for. Less than one year after acquisition, 6 of the vehicles costing ₦90,870,000 were sold at a ridiculous sum of ₦2,172,600.**

That -

i. The sum of ₦61,436,400.00 being the understated disposable value of the vehicle be recovered and paid back to Treasury within sixty (60) days

ii. The Accounting Officer be sanctioned in accordance with Financial Regulations 3114 and Public Service Rule 030402 (k & t) for gross misconduct

- (b) **The Ministry awarded a consultancy contract for the management of agitations and grievances for ₦46,453,700 and granted tax waiver to the Company without recourse to the tax provision of the Federal Inland Revenue Service.**

That the sum of ₦4,899,089.71 should be recovered from the statutory allocation of the Ministry and the Accounting Officer sanctioned in accordance with Rules 3112 of the Financial Regulations within sixty (60) days

(c) The Ministry remitted the sum of ₦148,114,444.86 as WHT and VAT instead of the sum of ₦1,848,838,533.64, leaving a balance of ₦1,700,724,088.78.

That the Ministry should remit the sum of ₦1,700,724,088.78 to the Federal Inland Revenue Service (FIRS), being the balance of the unremitted outstanding WHT and VAT within sixty (60) days.

28. Nigeria Security and Civil Defence Corps (NSCDC):

(a) At the Corps Headquarters, Abuja, Payment Voucher raised in the month of July, 2015 for ₦41,331,000.00, were misclassified in contravention of Financial Regulations 417.

That the sum of ₦41,331,000.00 should be refunded and paid to Treasury by the Corps in accordance with the sanctions in Rule 3106 of the Financial Regulations within sixty (60) days.

(b) The Corps' Revenue account maintained with a Bank was debited ₦3,070,000.00, for the payment of Garnishee Order between 2nd March and 4th April, 2015, without proper authorization and evidence of Court Order.

That the Corps should pay back to government Treasury the sum of ₦3,070,000.00 within sixty (60) days.

(c) 37 payment vouchers of ₦1,666,050.00, were raised and paid without posting into the Vote Book, pre-audit and no supporting documents.

That the Corps should recover the sum ₦1,666,050.00 and pay to government Treasury within sixty (60) days.

29. Police Service Commission:

Amount totaling ₦12,936,600.00 was used for DTA and transportation of Staff for a workshop in Nasarawa State in contravention of Financial Regulations 414.

That -

i. The Police Service Commission should refund the sum of ₦12,936,600 to the Consolidated Revenue Fund (CRF) within sixty (60) days.

ii. The officer who authorized the payment should be sanctioned in accordance with Financial Regulations 3129 and Public Service Rules 030402(k).

30. Nigerian Army:

The sum of ₦28,090,137.00 was paid to civilians recruited as teachers without proper records, such as letter of authority for the engagement, indicating the number of teachers employed and approval.

That the Nigerian Army should recover the sum of ₦28,090,137.00 and pay to government Treasury within sixty (60) days.

31. Nigerian Law Reform Commission:

The sum of ₦7,455,900.00 was transferred from Personnel Account to Overhead Accounts in violation of Appropriation Act.

That ₦7,455,900.00 should be recovered and paid back to Treasury. The officer should be disciplined in accordance with FR 3106 within sixty (60) days

32. FCT, College of Education, Zuba:

- (a) **₦57,236,222.00 deducted from both VAT and WHT between April and December, 2015 and a PAYE deduction of ₦26,366,595.62 from Staff monthly Salaries was not remitted to the Federal Inland Revenue Service, contrary to the provisions of Financial Regulations 235.**

That the balance of Tax not remitted should be recovered from Emolument and Pension of the Bursar and the provisions of the Financial Regulations 3112 (i) should be applied within sixty (60) days

- (b) **The sum of ₦250,000.00 was deducted monthly as security allowances for the Provost, from the students' accounts, which is part of the Internally Generated Revenue (IGR). And a total of ₦3,000,000.00 was being expended annually by the school authority without authorization.**

That -

- i. The Provost should refund the sum of ₦3,000,000 to the Treasury within sixty (60) days
- ii. The Provost should be removed from office in accordance with FR 3106

33. National Identity Management Commission (NIMC):

- (a) **NIMC engaged a contractor to supply, install and maintain 19 Nos garret PD65001 walk-through metal detector for ₦48,944,000.00 at ₦2.576 million each. Audit inspection revealed that substandard detector was installed and the contract price of ₦48,944,000.00 was highly inflated by ₦30,419,000.00.**

That -

- i. NIMC should recover the sum of ₦30,419,000.00 from the contractor and pay back to Treasury within sixty (60) days
- ii. The officer who authorized the payments should be sanctioned in accordance with Rule 3102(i) of the Financial Regulations

- (b) **A Consultant engaged by NIMC to conduct System review of the Commission was paid the total sum of ₦21,000,000.00 without evidence of work done and WHT of 5% was deducted instead of 10%.**

That -

- i. The Commission should recover the balance 5% from the consultant and pay WHT to FIRS within sixty (60) days
- ii. The officer who approved the payment should be identified and fined and/or imprisoned in accordance with Rule 234 (iii) of the Financial Regulations

- (c) **₦163,516,973.63 was spent as payment for supply of Diesel between 2013 and 2014 without evidence of delivery to State offices. This amount was included in the Capital vote instead of Recurrent Expenditure.**

- That the Commission violated budgetary provisions and breached Financial Regulations 417; therefore, the Commission should recover the sum of ₦163,516,973.63 and pay to Treasury within sixty (60) days
- (d) ₦417,307,809.97 was paid to staff as advance without evidence of retirement.
- That the officer who authorized the payment should be removed from the schedule in accordance with Rule 3106 of the Financial Regulations
34. Nigerian Ports Authority (NPA):

- (a) Loss of Government Revenue on a contract of Towing Services, totaling \$37,672,939.75 due to lack of diligence in the review of NPA's charges.
- That -
- i. The Authority should refund the sum of \$37,672,939.75 to Federal Government coffers within sixty (60) days
- ii. The Accounting Officer should be referred to the ERCC or ICPC in accordance with Rule 3112 (i & ii) of the Financial Regulations within sixty (60) days

- (b) Disbursement of contingency provision on the contract for the rehabilitation of Lagos Harbour moles to the tune of ₦417,099,309.06 was made by the Authority without Federal Executive Council approval and was not originally approved by the Tender Committee of the Authority.
- The Director-General who authorized the expenditure should be reported to the President in accordance with Rule 3103 of the Financial Regulations within sixty (60) days
- (c) NPA diverted and paid various sums of money, in both local and foreign currencies, made up of ₦1,075,266,599.06, \$2,301,329.54 and Euro 196,257.42 meant for the Presidential Implementation Committee on Marine Safety and Security (PICOMSS) to the account of the Office of the National Security Adviser to the President, contrary to a directive approved by FEC on February 21, 2007.

- That -
- i. Nigerian Ports Authority should refund to government treasury all amounts in local and foreign currencies; ₦1,075,266,599.06, \$2,301,329.54 and €196,257.42 within sixty (60) days
- ii. The officer who authorized the payment should be sanctioned for gross misconduct and dereliction of duty as enshrined in Rules 3129 of the Financial Regulations

- (d) The Authority failed to remit the sum of ₦67,508,041,250.00 for 2013 and 2014 into the CRF, being 25% of its IGR.

The Authority contravened Fiscal Responsibility Act 2007. Therefore, should refund the sum of ₦67,508,041,250.00 to government Treasury within sixty (60) days

- (e) **Non-remittance of capitalized interest to the Consolidated Revenue Fund totaling ₦99,712,464.24 between 2013 and 2014.**

That the Authority contravened Rule 236 of the Financial Regulations. Therefore, should remit to the CRF the sum of ₦99,712,464.24 within sixty (60) days

- (f) **Illegal funding of activities of the Authority's Union (activities) amounting to ₦38,000,000.00.**

That NPA should refund the sum of ₦38,000,000.00 to Federal Government coffers within sixty (60) days

- (g) **₦253,726,155.70 being capitalized interest earned from the operations of Revenue Dollar and Naira Accounts was not properly classified to the appropriate Revenue head of accounts and unremitted to the CRF.**

That The capitalized interest totaling ₦253,726,135.70 should be refunded to the CRF by NPA in violation of Rule 222 of the Financial Regulations within sixty (60) days

35. Niger Delta Basin Development Authority (NDBDA):

- (a) **Contract for the construction of 10 Nos. of Mono Hand Pump Boreholes in Obio/Akpor LGA of River-State was awarded for ₦9,294,285.00. The job was claimed to have been done and payment effected but Audit inspection revealed the boreholes existed before the contract was awarded. Apparently, the job was not done and the Authority was deceived to pay for unexecuted contract.**

That -

- i. The contractor should refund the sum of ₦9,294,285.00 and the Contractor should be blacklisted in accordance with Financial Regulations 3104 within sixty (60) days
- ii. The Contractor should be referred to EFCC for prosecution within thirty (30) days

- (b) **The Contract for the Construction of Solar Power water project at Ekwetorlor, Delta State was awarded to a company in October, 2012 for ₦10,333,681.05 with a completion period of six and half weeks. The total contract sum was paid but the borehole was not working as confirmed by the resident. Also, some aspects of the Job valued at ₦3,848,842.97 in the BEME were not carried out.**

That -

- i. The MD should recall the contractor to repair the borehole
- ii. The contractor should refund the sum of ₦3,848,842.97 within sixty (60) days
- iii. The Contractor should be black listed in accordance with Financial Regulations 3104
- iv. The Contractor should be referred to EFCC for prosecution within thirty (30) days

(c) The Contract for the construction of solar powered boreholes in 19 communities in Bayelsa State costing ₦228,134,051.00, with contingency and other provisions of ₦33,201,321.95 in the BEME was expended without recourse to extant Regulations.

That the Head of Account should be surcharged for the full payment of ₦11,345,418.00 and be removed from the schedule in accordance with Financial Regulations 3106

(d) The Contract for the rehabilitation of Oplo Epie I Central Water Project, Yenagoa costing ₦33,66,494.50 was awarded on 18th October, 2012, with a completion period of 3 months. It was observed that the Contingency and other provisions in the BEME costing ₦11,345,418.00 were not executed but paid for.

That the Head of Account who approved the payment of contingency without recourse to Regulations should be surcharged for the full payment of ₦47,285,982.21 and be removed from the schedule

(e) Furthermore, the contact for the rehabilitation of Olor-Ewhu water project, including 3km pipe extension was awarded to a company, on 18th October 2012, at a contract price of ₦40,535,418.00. During site inspection, it was observed that there is contingency provision of ₦3,509,560.00 and the job is not done but was paid for.

That the total sum of ₦3,509,560.00 should be recovered from the approving authority in compliance to Financial Regulations 3104 within sixty (60) days

(f) The Authority made payment of ₦79,757,401.55 for non-inclusive payment for contingency without detailed evidence of utilization.

That ₦79,757,401.55 should be recovered from the Managing Director who paid the contingency fund without judicious utilization in compliance with Financial Regulations 3104 and 3106 within sixty (60) days

36.

Federal Ministry of Petroleum Resources:

(a) The sum of ₦23,642,000.00 from the Capital project funds was expended for procurement of Sallah/Christmas welfare package to staff of the Ministry.

That the Permanent Secretary should be sanctioned in accordance with Rule 3129 of the Financial Regulations and PSR 030402(m) shall apply

(b) The contract for the supply of Schneider bios worth ₦14,574,000.00 was split into smaller packages of less than ₦5,000,000.00 each and awarded to 4 different companies, in order to circumvent the Permanent Secretary's approval threshold of ₦5,000,000.00.

Similarly, contract for the printing of the Ministry's Letter-Headed paper worth ₦46,645,000.00 and contract for supply of toners worth ₦56,418,135.00 was split and awarded to 17 different contractors.

That -

i. The officer involved be sanctioned in accordance with Rule 3115 of the Financial Regulations

ii. The queried sums of ₦46,645,000.00 and ₦56,418,135.00 should be recovered and paid back to treasury within sixty (60) days

- (c) **₦32,783,052.00 meant for IPPIS training and other programmes, were paid through the bank accounts of staff of the Finance and Accounts Department, instead of paying the approved amounts directly into the Bank Accounts of the bona-fide beneficiaries, as required by the E-payment policy.**

That the Project Accountant who received the payment should be identified and compelled to refund the money to Government coffers within sixty (60) days

- (d) **An expenditure entry of ₦718,911,848.00 was made in the Cashbook as payments to 11 corporate bodies for different services rendered. Surprisingly, no further documents regarding this payment were produced for audit review.**

That -

i. The sum of ₦718,911,848.00 be refunded to the Treasury by the Ministry within sixty (60) days

ii. The officer involved should be sanctioned for gross misconduct and disciplined accordingly in accordance with Rule 3118 of the Financial Regulations

- (e) **The sum of ₦145,591,400.00 was approved by the Ministerial Tenders Board (MTB) and paid to a Management Staff, for the campaign awareness of the Petroleum Industry Bill (PIB), without going through open competitive biddings. Invoices and receipts of payments from the Companies and Agencies engaged in the implementation of the programme, were not tendered for audit.**

That -

i. The officer(s) involved should be identified and sanctioned in accordance with Rule 3106(i) of the Financial Regulations

ii. Members of the MTB should be identified and sanctioned in line with Rule 3102 (ii) of the Financial Regulations

- (f) **Contrary to procurement process, an entry in the Cashbook for the sum of ₦98,400,000.00 was made in favour of a company for printing of leaflets for the awareness campaign programme, for the Petroleum Industry Bill (PIB). There was no formal award of contract and approval for payment was via a memo presented by the Director (Press) to the MTB's meetings.**

That the Ministry violated FR.3117 (i & ii), therefore, the officers involved should be identified, and presented for disciplinary action in accordance with the extant Public Service Rules and Regulations

- (g) **Contrary to procurement process, an entry in the Cashbook for the sum of ₦54,000,000.00 was made in favour of a company for assessment and documentation of Oil Spill sites in the ten (10) States of the Niger Delta. There was no formal award of contract and approval for payment was made via a memo presented by the Director (Downstream) to the MTB's meetings.**

- That the Ministry violated FR.3117 (i & ii), therefore, the officers involved should be identified and presented for disciplinary action in accordance with the extant Public Service Rules and Regulations
- Contrary to procurement process, an entry in the Cashbook for the sum of ₦25,000,000.00 was made in favour of a company for actualizing e-governance procedure: staff, contractors/consultants and visitors identification automation. There was no formal award of contract and approval for payment was via a memo presented by the Director (PRS) to the MTTB's meetings.
- That the Ministry violated FR.3117 (i & ii), therefore, the officers involved be identified and presented for disciplinary action in accordance with the extant Public Service Rules and Regulations.
37. Ministry of Youths and Sports (National Sports Commission): Ten payment vouchers totaling ₦37,185,000.00 were paid from Capital vote allocation for executing various services but it was discovered that there was no appreciable work done to justify the amount expended.
- Proposed Resolution (xxxvii):*
Question: That the officers who certified the job for payment should be presented for disciplinary action in accordance with the extant Public Service Rules and Regulations and the contractor reported to the Economic and Financial Crimes Commission for prosecution in accordance with FR 3122 within sixty (60) days.
38. Small and Medium Enterprises Development Agency (SMEDAN):
 (a) Amount totalling ₦2,695,985.00 was paid to individuals accounts instead of Company's account that rendered the services to the Agency.
 That -
 i. The sum of ₦2,695,985.00 should be recovered from the Emolument of the Director-General who authorized the payment within sixty (60) days
 ii. The Financial Regulations 3106, 3127 and 3128 should be applied
- (b) Payment Vouchers amounting to ₦38,038,238.14 were paid in the period under review, without being supported with relevant documents in contravention of extant laws.
 That -
 i. The Accounting Officer who approved the sum of ₦38,038,238.14 should be removed from scheduled and be disciplined in line with Public Service Rule
 ii. The Financial Regulations 3115 should also be applied
39. Nigeria Bulk Electricity Trading PLC (NBET):
 (a) Non-remittance of accrued interest on investment in Nigeria Treasury Bills (NTB), as well as, that on sitting balances in the various accounts maintained by the Company in 2014 contrary to Financial Regulations 3207.

That the Agency contravened Financial Regulations 3207; therefore, the officer(s) involved should be referred to the EFCC for persecution in accordance with the provisions of Financial Regulations 3112(ii) within thirty (30) days

- (b) **Payment of the sum of ₦34,163,948.00 without Internal Audit checking, in violation of extant Financial Regulations.**

That the officer who authorized the payment should be removed from his/her schedule according to Rule 3115 of the Financial Regulations for contravening the provision of Financial Regulations 1705

- (c) **The sum of ₦2,583,000.00 was paid to a contractor for the production of the uniform of outsourced drivers.**

That NBET should refund the sum of ₦2,583,000.00 to government coffers in accordance with Financial Regulations 3102, 3103 & 3115 within sixty (60) days

- (d) **Expenditure of ₦95,320,000.00 for Oversee Training in disregard of Presidential directive of February, 2014 which banned International Trainings. There was no evidence that the Company attended the training.**

That the Company should refund to Treasury the sum of ₦95,320,000.00 in accordance with Financial Regulations within sixty (60) days

40. Nigeria Council of Legal Education (Nigeria Law School), Abuja:

- (a) **The Director-General is requested to produce the authority for the payment of ₦34,330,500.00 as provision and cleaning allowances to staff in 2013.**

That the sum of ₦34,330,500.00 should be refunded by the Accounting Officer who approved the payment and should be disciplined in accordance with Public Service Rules in line with Financial Regulations 3111 within sixty (60) days

- (b) **The Director-General is requested to produce the authority for the payments of allowances totaling ₦36,895,434,10 and representing 10% consolidated salary, as dressing allowance.**

That the sum of ₦36,895,434.00 should be refunded by the officer who approved the payment and disciplined in accordance with Financial Regulations 3111 within sixty (60) days

41. Projects Development Institute (PRODA) Enugu:

Payments totaling ₦9,854,542.44 were made without pre-payment audit. This contravenes the provision of Financial Regulations 1705 of 2009 which requires 100% pre-payment audit of all checked and passed vouchers.

That the officer responsible for the payment should be held liable for lack of due diligence, and sanctioned in accordance with the provisions of the Financial Regulations 3129

42. The National Automotive Council, Abuja: Examination of the quotation/proforma invoice and the payment documents of 2 contracts for procurement of 5 vehicles, revealed that the contract award sums were overstated by ₦1,951,426.95 due to wrong addition of the 5% Value Added Tax and 5% Withholding Tax to the award price, instead of only 5% VAT allowed by extant government Regulations.
- That the officer that approved the pay should be sanctioned according to Rule 234(iii) and 3102 of the Financial Regulations
43. Rural Electrification Agency: Excess release of money over actual Salaries and Allowances totaling ₦14,086,246.11 was not returned to the Treasury but was paid to staff as Productivity Bonus.
- That the Management that approved the payment of ₦14,086,246.11 should be referred to Police for prosecution in line with Financial Regulations 311 within thirty (30) days
44. Nigerian Copyright Commission: (a) Payments of ₦3,990,000.00 were made without due process and necessary supporting documents, as required by extant laws.
- The Committee recommends that the sum of ₦3,990,000.00 be refunded to Treasury by the Commission within sixty (60) days
- (b) The Commission made payment of ₦7,200,000.00 being additional agency fee for renewal of rent contrary to FR 415.
- That the Commission should recover the sum of ₦7,200,000.00 and pay back to government coffers within sixty (60) days
45. National Hospital, Abuja: The sum of ₦20,915,998.00 was paid to private accounts of an Officer in the Finance and Accounts Department. This is contrary to the provisions of Financial Regulations 713.
- That the officer(s) involved should be referred to the ICP for investigation in line with Financial Regulations 3106 within thirty (30) days
46. Jos University Teaching Hospital, Jos: It was discovered that between April and October, 2013, computation of 20% operating surplus was manipulated by revenue unit, while computing the revenue to Federal Ministry of Finance, in other to conserve fund. Also, strange formula was used in the calculation of 25% of the IGR, to which the sum of ₦1,265,354.62 was remitted to CRF by the Hospital instead of ₦27,586,395.63.
- The sum of ₦26,321,041.01 should be refunded by Medical Director in line with Financial Regulations 3106 within sixty (60) days
47. Federal Neuro-Psychiatric Hospital, Aro, Abeokuta: Examination of records showed that the Hospital generated a total sum of ₦77,528,190.30 as IGR in 2014. However, there was no documentary evidence that 25% of this sum amounting to ₦19,382,047.50 was paid into CRF.

That the Hospital should pay back to Treasury the sum of ₦19,382,047.50 in accordance with Financial Regulations 235 and other extant Regulations within sixty (60) days

48. National Health Insurance Scheme (NHIS), Abuja:

- (a) **The Scheme Invested ₦122,893,876,023.00 in Fixed Deposit Account without the approval of the Accountant-General of the Federation and interest yield of ₦3,716,805,388.00 realized was not remitted to Consolidated Revenue Fund.**

That the Scheme should pay into the CRF the sum of ₦3,716,805,388.00 within sixty (60) days

- (b) **Non-deduction of PAYE of ₦100,958,369.00 from taxable categories of allowances and 13th month salary which ought to have been deducted from ₦1,005,609,342.95 paid to staff of the Scheme.**

That the Scheme should remit the sum of ₦100,958,369.61 to FIRS in accordance with Financial Regulations 3112(i & ii) within sixty (60) days

- (c) **Amounts totaling ₦374,734,768.46 was transferred and paid from a Commercial Bank to individuals without raising Payment Vouchers, and the purpose of such transfers was not stated.**

That the Scheme should pay back to Treasury the sum of ₦374,734,768.46 within sixty (60) days

- (d) **Payments of ₦161,336,427.80 to consulting firms were made without evidence of the particulars of the consulting firm and the services rendered.**

That the Scheme should refund the sum of ₦161,336,427.80 to government Treasury. in accordance with Financial Regulations 3104(iii) within sixty (60) days

- (e) **4 vehicles of the Scheme were purportedly taken away by former Officers and were not retrieved or boarded accordingly.**

That the holders of the vehicles should be compelled to pay to the Scheme, the current replacement value of the vehicles within sixty (60) days

49. Nursing and Midwifery Council of Nigeria:

Non-remittance of PAYE deductions totaling ₦875,235.37 to the Federal Inland Revenue Service (FIRS).

That -

- i. The Council should remit the sum of ₦875,235.37 to FIRS within sixty (60) days
- ii. The Accounting Officer who authorized the payment should be sanctioned in accordance with the provisions of Financial Regulations 3112

50. National Agency for Food, Drugs Administration and Control (NAFDAC):

- (a) **There was no evidence of remittance of the sum of ₦6,180,150.00 realized as proceeds of auction to the CRF.**

- That NAFDAC should pay back to government coffers, the sum of ₦6,180,150.00 within sixty (60) days
- (b) Overpayment of Sitting Allowances totaling ₦925,000.00 was made by the Agency for Board meetings, computation of allowances on per day basis, instead of per meeting basis.
- That the Agency should recover the sum of ₦925,000.00 and pay back to the Treasury in accordance with Financial Regulations 311 within sixty (60) days
- (c) The Agency failed to remit WHT and VAT deductions amounting to ₦87,589,133.76, to the FIRS in accordance with extant laws.
- That the Agency should recover ₦87,589,133.76 and remit to the Federal Inland Revenue Service (FIRS), in line with the provisions of Financial Regulations 234 (iii) within sixty (60) days
- (d) The Agency spent the sum of ₦27,503,543.00 and ₦7,035,960.00, for the payment of Estacodes and local courses, without evidence of attendance.
- That the Agency should recover the sums of ₦27,503,543.00 and ₦7,035,960.00 and pay into the Treasury within sixty (60) days
- (e) Cash advances of ₦53,390,281.00 granted to staff, in excess of ₦200,000.00, contrary to the provisions of the Financial Treasury Circular.
- That the Agency should recover ₦53,390,281 and pay back to Treasury in compliance with the provisions of the Financial Treasury Circular within sixty (60) days
- (f) Payment of ₦19,203,122.50 to Federal Ministry of Health, contrary to provision of Circular No. 59515/S.22/14/1/401, which forbids interference of the supervising Ministry in the Financial affairs of its Parastatals.
- That the Agency should recover the sum of ₦19,203,122.50 and pay back to the Treasury, in keeping with the extant Circular Ref. No. 59515/S.22/14/1/401 within sixty (60) days
- (g) Purchase of Store items of ₦48,867,599.78 without Store Receipt Vouchers.
- That the Agency should recover ₦48,867,599.78 and pay back to the Treasury in line with the Financial Regulations 2402 (I) within sixty (60) days
- (h) Payment of ₦1,200,000.00 into the Agency's deposit account with Sheraton Hotel, Abuja in respect of the Agency's Board members.
- That the Agency should recover the sum of ₦1,200,000.00 from Sheraton Hotel within sixty (60) days
- (i) Payment of ₦10,745,230.30 as contingency, without approval from the Tender Committee, in contravention of extant law, as provided in the Public Procurement Act, 2007.

That the Agency violated the Public Procurement Act. The sum of ₦10,745,230.30 should be recovered from the Contractors and paid to the Treasury within sixty (60) days

- (j) **Extra and double payment of air ticket ₦3,213,256.00 for 2 Honorable Judges to attend a conference on Legal Protection of Consumers on Food and Drugs.**

That the DG should recover the money and pay to the CRF, while the Paying Officer should be sanctioned for the duplicated payment within sixty (60) days

- (k) **Over-expenditure of ₦653,589,286.00 by the Agency on vehicles far above the approved amount of ₦430,806,052.60.**

The Agency should refund the difference of the sum of ₦222,783,233.40 to the Consolidated Revenue Fund in line with Financial Regulations 3102 (I & ii) within sixty (60) days

- (l) **Non-remittance of proceeds from Asset disposal income totaling ₦70,986,685.78 to the Consolidated Revenue Fund.**

That the Agency should pay the sum of ₦70,986,685.78 into government Treasury within sixty (60) days

- (m) **Under-remittance of ₦1,878,445,037.12 as Internally Generated Revenue to the Consolidated Revenue Fund.**

That the Agency should remit the sum of ₦1,878,445,037.12 into the government Treasury within sixty (60) days

- (n) **Payment of ₦60,000,000.00 to a company for the production of a film on NAFDAC titled "SUNSET" without recourse to the Ministerial Tenders Board.**

That the sum of ₦20,000,000 paid by NAFDAC should be recovered and refunded to the government Treasury in accordance with Financial Regulations 3109 within sixty (60) days

- 51. Veterinary Council of Nigeria:
Non-remittance of 25% of total IGR amounting to ₦12,824,660.53 into the Consolidated Revenue Fund.**

That the Council should refund the sum of ₦12,524,660.53 to government Treasury in line with the provisions of the Federal Ministry of Finance Circular Re: BO/REV/12235/259/VII/20 and Financial Regulations 3112(i & ii) within sixty (60) days

- 52. Federal University of Technology, Akure:**

- (a) **The sum of ₦16,252,000.00 was raised and paid as estacode allowance in September, 2014. However, there was no evidence attached to the payment vouchers to show the destination and approval for such journey, outside Nigeria.**

That the University should recover the sum of ₦16,252,000.00 from the officer who approved the payment within sixty (60) days

- (b) The sum of ₦1,663,735.00 was spent to sponsor an officer to ANAN's Fellowship Award and others to attend Professional Conferences.
That the University should recover the sum of ₦3,800,000 and pay back to Treasury in line with the Head of Civil Service Circular No: HCSE/PSO/11/366 within sixty (60) days
- (c) The contract for the construction of School of Sciences Phase III was initially awarded to one contractor before it was terminated and re-awarded to another contractor, at a contract sum of ₦154,039,999.00. The sum of ₦11,272,098.19 was refunded by the Contractor. The amount refunded could not be accounted for.
That the University should refund the sum of ₦11,272,098.19 to government Treasury in accordance with Financial Regulations 3118(i & iii) within sixty (60) days
- (d) 36 Payment Vouchers of ₦177,086,802.63 were not produced for examination, as at the time of periodic check, in October, 2015.
That the Vice Chancellor should recover the sum of ₦177,086,802.63 and pay to the Treasury, in line with Financial Regulations 3112 and 3118 within sixty (60) days
- (e) It was noted from the records submitted, that the University generated the sum of ₦57,862,203.00, during the period under review and the sum of ₦14,465,550.75 representing the 25% share of the disclosed revenue collected, was not remitted to the Consolidated Revenue Fund Account (CRF).
That the University should pay to the CRF the sum of ₦14,465,550.75 in line with the Financial Regulations within sixty (60) days
53. University of Uyo:
Non-retirement of Advances granted to members of Staff totaling ₦25,497,852.00.
That the University should recover the sum of ₦25,497,852.00 and pay back to government Treasury, in line with Financial Regulations 1405 and 3118 within sixty (60) days
55. University of Ilorin, Kwara State:
There was no evidence of retirement of advances totaling ₦12,178,507.70.
That the University should be sanctioned, should recover ₦12,178,507.70 and pay back to Treasury, in line with Financial Regulations 1405 and 3118 within sixty (60) days
56. University of Lagos, Akoka:
(a) ₦4,066,125.29 was vired without approval from Personnel Cost Account for maintenance of quarters.
That the University should pay back the sum of ₦4,066,125.29 to Government coffers within sixty (60) days

- (b) Amount totaling ₦324,698,152.54 revenue generated by the University were not remitted in accordance with extant laws.

That the University should refund the sum of ₦324,698,152.54 to the Consolidated Revenue Fund within sixty (60) days

- (c) The University failed to remit the sum of ₦685,035,813.14 unspent cash book balances into the Consolidated Revenue Account.

That the University should remit the sum of ₦685,035,813.14 to the Consolidated Revenue Fund within sixty (60) days

57. **Modibbo Adama University of Technology, Yola:**
Examination of payment schedule of remittance from Salary Payroll, disclosed that ₦124,732,178.28, rent in bulk, salary advances and refunds recovered from staff, were diverted to FUTY Loan Accounts in a commercial bank and Micro Finance bank. This action is an obvious misapplication of Personnel Vote.

That -

- i. The sum of ₦124,732,178.28 should be recovered from the Head of Account who authorized the payment within sixty (60) days
- ii. The officer should be referred to ICPC for trial under Section 22(5) of ICPC within thirty (30) days

58. **Alvan Ikoku College of Education, Owerri, Imo State:**
5 separate advances totaling ₦3,654,000.00 were granted to an Officer of the College between January and October, 2014, with the caption "Officer/General Sundry Advances" without evidence of retirement.

That the sum of ₦3,654,000.00 should be recovered from the defaulting officers in accordance with Financial Regulations 3124 within sixty (60) days

59. **Federal Ministry of Science and Technology, Abuja:**
Two vehicles of the Ministry were not seen by the Auditor and their where about could not be explained by the Ministry.

That the Ministry should pay into government Treasury the sum of ₦11,000,000.00, being the difference between the worth of the swapped assets and debt within sixty (60) days

60. **National Board for Technical Education, Kaduna:**
(a) A sum of ₦11,000,000.00 was paid to the Supervising Ministry (Ministry of Education) as financial contribution for ministerial tour of Federal institutions across the country.

That the sum of ₦6,000,000.00 paid to the supervising Ministry should be recovered from the Executive Secretary in compliance with Financial Regulations 3106 within sixty (60) days

- (b) An outstanding loan of ₦4,570,622.00 granted to a staff who left the service of the Board several years ago, still remained unrecovered.

That the Executive Secretary should be surcharged with the sum of ₦4,570,622.00 in accordance with Financial Regulations 3115 within sixty (60) days

61. National Space Research Development Agency, Abuja:
9 staff members were paid ₦17,654,973.00, as Out-of-Pocket expenses, for direct purchase of stores and other services, in excess of ₦200,000.00. This action deprived Government of revenue in form of WHT and VAT of ₦1,765,497.30 if given as contract.
- That -
i. The Director of Finance should refund the sum of ₦1,765,497.30 to Consolidated Revenue Fund as WHT and VAT lost within sixty (60) days
ii. The Officer should be removed from the schedule in accordance with Financial Regulations 3106
62. Joint Admission and Matriculation Board (JAMB):
The sum of ₦1,164,550.59 was not deducted from 2 (Two) payments for Constanancy Services.
That the Board should refund the sum of ₦1,164,550.50 to the FIRS in line with Financial Regulations 3112 within sixty (60) days
63. Nigeria Customs Service:
(a) The Nigeria Customs Service paid the sum of ₦10,526,250.00 in favour of a contractor for the perimeter survey of the Service Land at Elemo, Port-Harcourt, Rivers State, without relevant supporting documents, such as Contract Agreement, Job Specification, Letter of Acceptance and Certificate of Survey.
That Nigerian Customs Service should refund to government Treasury, the sum of ₦10,526,250.00 within sixty (60) days
- (b) Taxes deducted on various contracts and services rendered to the Service totaling ₦72,184,439.29 were not remitted to the FIRS.
That the Service should remit the Sum of ₦72,184,439.29 to the FIRS within sixty (60) days
65. National Lottery Regulatory Commission, Abuja:
The Commission paid ₦16,983,500.00 to some non-staff of the Commission for Seminars and oversight functions, in contravention of extant Federal Government Circular.
That the Accounting officer who authorized the payment should be surcharged for the sum ₦16,983,500.00, in accordance with Financial Regulations 3106 within sixty (60) days.
66. Bureau of Public Enterprises, Abuja:
(a) Non-remittance of interest earned on Fixed Deposit in various Bank, totaling ₦1,135,139,199.77 into the CRF contrary to Financial Regulations that the Bureau should refund ₦1,135,139,199.77 to the Consolidated Revenue Fund, in accordance with the Financial Regulations 234(iii) within sixty (60) days.
(b) Non-remittance of capitalized credit interest from various operational and Proceed bank accounts to the Consolidated Revenue totaling ₦113,093,677.07 in contravention of Financial Regulations 222.

That the Bureau should remit the sum of ₦113,093,677.07 to the Consolidated Revenue Fund within sixty (60) days.

- (c) **The sum of ₦10,447,266.00 earned as Internally Generated Revenue Fund was not remitted to Consolidated Revenue Fund.**

That the Bureau should be compelled to remit the sum of ₦10,447,266.00 to the CRF in violation of FR236 within sixty (60) days.

- (d) **Unauthorized transfer of ₦2.5billion representing PHCN proceeds in Access Bank and FCMB Accounts was diverted to ASO Savings and Loans Plc, as a condition precedent to the guarantee of the Staff Cooperative Mortgage, contrary to Financial Regulations 3205.**

That -

- i. All officers involved in the transaction should be surcharged for the loss of government revenue in line with Financial Regulations 3106 and 3115 within sixty (60) days.
- ii. The sum of ₦2.5billion, with all accrued interest be remitted to the Consolidated Revenue Fund sixty (60) days.
- (e) **The sum of ₦4,736,932,467.67 representing dividend received on Federal Government holdings, was not remitted to Consolidated Revenue Fund.**

That the Bureau should remit the sum of ₦4,736,932,467.67 to the CRF, for violation of the FR Extract S.162(i) and (10)(c) within sixty (60) days.

- (f) **Loss of revenue of N387,771,741.82 due to non-deduction of mandatory 10% WHT from N3,877,717,411.82, paid as Service charge contrary to Financial Regulations 234(i) & (ii).**

That the sum of ₦387,771,741.82 should be remitted into the CRF by the Bureau within sixty (60) days.

67. Petroleum Training Institute, Effurun

The sum of ₦30,702,564.04 was under-remittance of VAT and WHT for the Year 2013 and 2014. PAYE amounting to ₦3,363,890.98 which was deducted from salaries and allowances paid to staff resident in Federal Capital Territory from 2013-2014 were not remitted to FCT Board of Federal Inland Revenue Service, Abuja.

That the Institute should remit the sum of ₦30,702,564.04 to the FIRS within sixty (60) days.

68. Federal Inland Revenue Service (FIRS):

- (a) **A contract sum of ₦32,667,600.00 awarded by the Service was split and distributed to 4 Companies, whose submissions were earlier rejected by FIRS, to accommodate the approval ceiling of the Chairman, contrary to Financial Regulations 2921.**

That the Accounting-Officer should be surcharged in accordance with Rule 3116 of the Financial Regulations within sixty (60) days.

(b) A total of ₦32,449,743.61 contracts under Recurrent Expenditure were awarded by the Agency in the 2014 financial year and paid for in the month of January, 2015 contrary to Financial Regulations 414(b).

That -
I. The Service should pay back to government coffers, the sum of ₦32,449,743.61 within sixty (60) days.

ii. The officer responsible should be identified and sanctioned for gross misconduct in accordance with Rule 3129 of the Financial Regulations.

(c) Federal Inland Revenue Service failed to recover ₦17,690,341,565.00 from different companies made up of VAT, Company Income Tax (CIT), WHT, Education Tax (EDT) and NITDEF. Also, several Companies defaulted in filing their Annual Returns.

That the Chairman of the Federal Inland Revenue Service should recover the sum of ₦17,417,303,090.90 and pay to the Consolidated Revenue Fund within sixty (60) days. FIRS should also blacklist all the Companies that failed to file their annual returns.

69.

Standards Organization of Nigeria:
The sum of ₦2,085,042.56 was deducted as commission in turnover/bank charges by Zenith Bank in contravention of extant Treasury Circular, that forbids banking institutions from charging commission on Turnover/Bank charges on the Bank accounts of Government and Offices.

That Standards Organization of Nigeria should recover and remit the sum of ₦2,085,042.56 to government coffers and evidence of compliance submitted to the Auditor-General and the Senate Public Accounts Committee within sixty (60) days

70.

Federal Mortgage Bank of Nigeria:
(a) Motor Vehicles worth ₦49,061,250.00 purchased in 2015 were not found in the Bank premises and nobody could account for them. No report was made about them to the appropriate authorities.

That the Bank should account for the vehicles and the officer who authorized the ridiculous sale should be sanctioned for gross misconduct in accordance with Rule 030402 (b & k) of the Public Service Rules and Financial Regulations 3114.

(b)

The sum of ₦233,657,534.25 was a balance of invested National Housing Fund in a distressed Bank not accounted for by the Federal Mortgage Bank.

That the Managing Director should recover the outstanding sum of ₦65 million within sixty (60) days.

(c)

A total sum of ₦318,243,254.25 outstanding investment funds, trapped in distressed Banks were still-unrecovered.

That the Bank should recover the outstanding sum of ₦318,243,254.25 within sixty (60) days.

- (d) **Contracts of supplies for the sum of ₦369,044,089.13 all originated from and ended in the Procurement Department without passing through the Store.**

That the Bank should recover and pay back to government Treasury the sum of ₦369,044,089.13, in compliance with Financial Regulations 2133 within sixty (60) days.

71. **Bank of Agriculture Limited (BOA), Kaduna:**
Revolving loan of ₦1,214,200,000.00 granted to 168 beneficiaries was not repaid leading to accumulated loan of ₦2,703,757,186.13 without evidence of further recovery.

That -

- i. The Bank should make public, details of these transactions
- ii. Recover the outstanding balance from the beneficiaries and pay to Consolidated Revenue Fund within sixty (60) days.

72. **Financial Reporting Council of Nigeria:**
Non-deduction of ₦8,020,518.76 Value Added Tax from procurements, works and services carried out in the Council contrary to Rules 234(i) of the Financial Regulations.

That the Council should remit the outstanding VAT of ₦8,020,518.00 to the FIRS in accordance with Financial Regulations 3112 within sixty (60) days.

73. **National Planning Commission (NPC):**
Cash advances of ₦23,553,020.00 granted to a member of the Commission, to facilitate the payment of outstanding liabilities was not properly accounted for and the relevant adjustment vouchers raised for retirement of the advances were not supported by vital documents.

That the Commission should refund the sum of ₦23,553,020.00 to government Treasury in accordance with Financial Regulations 3112(i & ii) within sixty (60) days.

74. **Nigerian Investment Promotion Commission (NIPC):**
 (a) **Non-deduction of WHT and VAT totaling ₦22,934,658.44 in contravention of Rule 235 of the Financial Regulations.**

That the Commission should recover and remit the sum of ₦22,934,658.44 from the Contractors and remit to FIRS in line with Financial Regulations 234 within sixty (60) days.

- (b) **The Commission failed to deduct WHT and VAT totaling ₦6,575,379.00 from the contractors contrary to Financial Regulations 235.**

That the Commission should recover and remit the sum of ₦6,575,375.00 to FIRS in accordance with Financial Regulations 234 within sixty (60) days (S/Res/012/03/21).

13. **Committee on Health (Secondary & Tertiary):**
Report on the Federal University of Health and Medical Sciences Iyin-Ekiti, Ekiti State (Establishment) Bill, 2021 (SB. 647):

Presentation and Consideration of the Report deferred to another Legislative Day.

14. Committee on Health (Secondary & Tertiary):
Report on the Federal University Lafía Teaching Hospital (Establishment) Bill, 2021 (SB. 616):
Presentation and Consideration of the Report deferred to another Legislative Day.
15. Committee on Health (Secondary & Tertiary):
Report on the University Teaching Hospitals (Reconstitution of Boards) Act CAP UIS LFN 2004 (Amendment) Bill, 2021 (SB. 617 & SB. 648):
Consideration of the Report deferred to another Legislative Day.
16. Committee on Tertiary Institutions and TETFUND:
Report on the Federal College of Education Omuo-Ekiti, Ekiti State (Establishment) Bill, 2021 (SB. 269) :
Presentation and Consideration of the Report deferred to another Legislative Day.
17. Federal College of Education Kalamá, Kwara State (Establishment) Bill, 2021 (SB. 151):
Consideration of the Bill deferred to another Legislative Day.
18. Electric Power Sector Reform Act, 2005 (Repeal and Re-Enactment) Bill, 2021 (SB. 511):
Consideration of the Bill deferred to another Legislative Day.
19. Compulsory Treatment and Care for Victims of Gunshots Act, 2017 (Establishment) Bill, 2021 (SB. 748):
Consideration of the Bill deferred to another Legislative Day.
16. Federal University Gusau, Teaching Hospital (Establishment) Bill, 2021 (SB. 640):
Consideration of the Bill deferred to another Legislative Day.
17. Legal Aid Council, 2011 (Amendment) Bill, 2021 (SB. 560):
Consideration of the Bill deferred to another Legislative Day.
18. **Adjournment:**
Motion made: That the Senate do now adjourn till Thursday 15th July, 2021 at 10:00 a.m. (Senate Leader).
Question put and agreed to.
Adjourned accordingly at 1:35 p.m.

Ahmad Ibrahim Lawan, Ph.D, CON

President,

Senate of the Federal Republic of Nigeria.