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FINANCIAL REGULATIONS (REVISED TO JANUARY, 2009)

PREFACE

This Edition of the Financial Regulations is the second since the commencement of the present democratic dispensation in 1999. The issue of this edition is borne out of the concern of government to ensure that requisite rules and regulations that would guarantee probity and transparency in the control and management of public funds and resources of government are put in place.

2. Since the Year 2000 when the Financial Regulations were last reviewed and published, the conduct of Government business has undergone many transformations. The complexity which Government business has assumed since the inception of democratic governance made it necessary to take closer look, once again, at the Financial Regulations by which Government Finance and Accounting procedures are regulated. This review, and indeed the changes in the philosophy of management of Government business are designed to promote honesty and transparency. Of particular note in this regard are the Chapters on Public Procurement of Goods and Services and the Codification of Offences and Sanctions.

3. On the part of Ministers, it is mandatory that they ensure that any decision taken by them is correct, unexceptionable and in the public interest. In this regard they should insist that any recommendation put before them is supported by the relevant provision of an extant Act or Regulation.

4. Public Officers are enjoined to acquaint themselves with these Regulations, the Finance (Control and Management) Act, Cap.144 Laws of the Federation of Nigeria 1990, as well as the relevant Sections of the Constitution dealing with public finance for proper guidance.

Dr Mansur Muhtar, OFR

Honourable Minister of Finance,

Federal Ministry of Finance, Abuja.

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CHAPTER 1

FINANCIAL AUTHORITIES AND RESPONSIBILITIES
OF PUBLIC OFFICERS

PART I

FINANCIAL AUTHORITIES

101. Financial authorities are the legal instruments that empower and guide all public officers in carrying out government financial transactions. Such financial transactions include the receipt, custody of and accounting for government revenue ; the procurement, custody and utilization of government stores and assets, and the disbursement of funds from the major government funds i.e. the Consolidated Revenue Fund (CRF), Development Fund and the Contingencies Fund. The principal financial authorities are dealt with here-under.

**Definition:
Financial
Authorities.**

102. The 1999 Constitution of the Federal Republic of Nigeria makes ample provisions for government financial business. The payment of revenue into the Federation Account and the Consolidated Revenue Fund, the authorization of allocation of revenue from the federation account, the disbursement of funds from Consolidated Revenue Fund, the Development Fund and Contingencies Fund, the audit of public accounts and other financial matters are regulated by the relevant sections of the Constitution.

**Constitution
of the
Federation.**

103. The President of the Federal Republic of Nigeria has assigned to the Minister of Finance the responsibility for all financial business of the government of the federation. Warrants issued by the Minister from time to time authorizing the Accountant-General of the Federation to disburse funds from the Consolidated Revenue Fund and Development Fund as appropriated by the National Assembly are instruments through which he exercises control over the utilization of public moneys. In other words, no payments shall be made except on the authority of a warrant duly issued and signed by the Minister

**Charge of
the
Minister of
Finance.**

104. Certain financial matters of government are regulated by other laws of the Federation enacted by the National Assembly. These include the Finance (Control and Management) Act, CAP 144 Laws of the Federation of Nigeria, 1990, the Annual Appropriation Act and the Supplementary Appropriation Act and the Revenue Mobilisation and Fiscal Allocation Commission Act, Cap 16 Laws of the Federation of Nigeria, 1990.

**Financial
Legislations.**

105. The Minister of Finance shall issue from time to time financial regulations which shall be in accordance with existing laws and policies of government. The financial regulations so issued shall generally apply to the

**Financial
Regulations.**

Federal Public Service which term means ministries, extra-ministerial offices and other arms of government.

PART II

FINANCIAL RESPONSIBILITIES OF PUBLIC OFFICERS

106. The Accountant-General of the Federation is the Head of the Federal Government Accounting Services and the Treasury. He has the responsibility for providing adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of Government.

Accountant-General:
Responsibility of.

107. Pursuant to FR 106 above, the Accountant-General shall inter-alia :

Accountant-General:
Duties of.

(a) serve as the Chief Accounting Officer for the receipts and payments of the government of the federation ;

(b) supervise the accounts of federal ministries, extra-ministerial offices and other arms of government ;

(c) collate, prepare and publish statutory financial statements of the federal government and any other statements of accounts required by the Minister of Finance ;

(d) manage federal government Investments ;

(e) maintain and operate the accounts of the Consolidated Revenue Fund, Development Fund, Contingencies Fund and other Public Funds and provide cash backing for the operations of the Federal Government ;

(f) maintain and operate the Federation Account ;

(g) establish and supervise Federal Pay Offices in each state capital of the federation ;

(h) conduct routine and in-depth inspection of the books of accounts of federal ministries, extra-ministerial offices and other arms of government to ensure compliance with rules, regulations and policy decisions of the federal government ;

(i) approve and ensure compliance with accounting codes, internal audit guides and stock verification manuals of federal ministries, extra-ministerial offices and other arms of government ;

(j) investigate cases of fraud, loss of funds, assets and store items and other financial malpractices in ministries/extra-ministerial offices and other arms of government ;

(k) provide financial guidelines through the issuance of treasury circulars to federal ministries/extra-ministerial offices and other arms of government to ensure, strict compliance with existing control systems for the collection, custody and disbursements of public funds and stores ;

(l) supervise and control the computerisation of the accounting system in the federal ministries, extra-ministerial offices and other arms of government ;

(m) carry out revenue monitoring and accounting ;

(n) issue officially approved forms bearing Treasury numbers for use in all federal ministries, extra-ministerial offices and other arms of government to ensure uniformity ;

(o) formulate the accounting policy of the federal government ;

(p) service public debt and loans ; and

(q) organise training of accounts and internal audit personnel in all federal ministries, extra-ministerial offices and other arms of government.

108. The Officer responsible under the Constitution of the Federation for the audit and report on the public accounts of the federation including all persons and bodies established by law entrusted with the collection, receipt, custody, issue or payment of Federal Public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other property of the government of the federation is the Auditor-General for the Federation, hereinafter referred to as the Auditor-General. The Auditor-General shall examine and ascertain in such manner as he may deem fit the accounts relating to public funds and property and shall ascertain whether in his opinion :

Auditor-
General:
Responsi-
bility of.

(a) the accounts have been properly kept ;

(b) all public monies have been fully accounted for, and the rules and procedures applied are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue ;

(c) monies have been expended for the purposes for which they were appropriated and the expenditure have been made as authorised ; and

(d) essential records are maintained and the rules and procedures applied are sufficient to safe-guard and control public property and funds.

109. (i) The Auditor-General shall carry out the following statutory functions :

Auditor-
General:
Duties of.

(a) Financial Audit in accordance with extant laws in order to determine whether government accounts have been satisfactorily and faithfully kept

(b) Appropriation Audit- to ensure that funds are expended as appropriated by the National Assembly.

(c) Financial Control Audit- to ensure that laid down procedures are being observed in tendering, contracts and storekeeping with a view to preventing waste, pilferage and extravagance.

(d) Value-for-Money (Performance) Audit – to ascertain the level of economy, efficiency and effectiveness derived from government projects and programmes.

(ii) The scope of work of the Auditor-General include :

(a) audit of the books, accounts and records of federal ministries, extra-ministerial offices and other arms of government ;

(b) vetting, commenting and certifying audited accounts of all Parastatals and government statutory corporations in accordance with the Constitution of the Federation ;

(c) audit of the accounts of federal government establishments located in all states of the federation including all Area Councils in the Federal Capital Territory, Abuja ;

(d) audit of the Accountant-General's Annual Financial Statements ;

(e) auditing and certifying the Federation Account ;

(f) deliberation, verification and reporting on reported cases of loss of funds, stores, plants and equipment as stipulated in Chapter 25 of the Financial Regulations ;

(g) pre and post auditing of the payment of pensions and gratuities of the retired military and civilian personnel ;

(h) Periodic checks of all Government Statutory Corporations, commissions, Authorities, Agencies, including all persons and bodies established by an Act of the National Assembly ; and

(i) revenue audit of all government institutions.

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

**Free Access
to Books,
Accounts
and
Information.**

111. (i) The Term "Accounting Officer" means the Permanent Secretary of a ministry or the head of extra-ministerial office and other arms of government who is in full control of, and is responsible for human, material and financial resources which are critical inputs in the management of an organization.

**Accounting
Officer:
Definition
and
Responsi-
bility.**

(ii) The Accounting Officer shall :

(a) be responsible for safeguarding of public funds and the regularity and propriety of expenditure under his control ;

(b) observe and comply fully with the checks and balances spelt out in the existing Financial Regulations which govern receipts and disbursement of Public Funds and other assets entrusted to his care and shall be liable for any breach thereof ; and

(c) note that his accountability does not cease by virtue of his leaving office and that he may be called upon at any time to account for his tenure as Accounting Officer.

112. (i) The functions of the Accounting Officer shall include :

Accounting
Officer:
Duties of.

(a) ensuring that proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency ;

(b) ensuring that the essential management control tools are put in place to minimize waste and fraud ;

(c) rendering monthly and other financial accounting returns and transcripts to the Accountant-General of the Federation as required by the Financial Regulations ;

(d) ensuring the safety and proper maintenance of all government assets under his care ;

(e) ensuring personal appearance before the Public Accounts Committee to answer audit queries to ministry/extra-ministerial department or agency ;

(f) ensuring accurate collection and accounting for all public moneys received and expended ;

(g) ensuring prudence in the expenditure of public funds ;

(h) ensuring proper assessments, fees, rates and charges are made where necessary ;

(i) ensuring internal guides, rules, regulations, procedures are adequately provided for the security and effective check on the assessment, collection and accounting for revenue ;

(j) ensuring that any losses of revenue are promptly reported and investigated ;

(k) ensuring that all revenue collected are compared with the budgeted estimates with a view to highlighting the variances, positive or otherwise and the reasons for them ; and

(l) ensuring that any revenue collected are not spent, but remitted to the appropriate authorities promptly.

113. In compliance with their special role under the Public Procurement Act, all accounting officers of ministries, extra – ministerial offices and other arms of government are hereby charged with the following responsibilities. They shall :

(a) preside over the activities of their Tenders Boards for the proper planning and evaluation of tenders and execution of procurements ;

(b) ensure that adequate appropriation is available for procurements in their annual budget ;

(c) integrate their entity's procurement expenditure into its yearly budget ;

(d) ensure the establishment of a procurement planning committee over whose activities they shall preside ;

(e) constitute a procurement evaluation committee for the efficient evaluation of tenders ;

(f) constitute a Procurement Committee ;

(g) render annual returns of procurement records to the Bureau of Public Procurement ;

(h) liaise with the Bureau of Public Procurements to ensure the implementation of its regulations ; and

(i) ensure compliance with the provisions of the Public Procurement Act by their organizations, failing which they shall be personally liable for any breach or contravention thereof, whether or not such breach or contravention was caused by them in person, their subordinates or any person to whom they may have delegated their responsibilities.

114. The Head of Finance and Accounts of a ministry/extra-ministerial office and other arms of government shall perform the following duties, amongst others :

(a) ensuring compliance with Financial Regulations and the Accounting Code by all staff under his control and supervision ;

(b) ensuring adequate supervision of the disbursement of funds and proper monitoring and accounting for revenue ;

(c) advising the Accounting Officer on all financial matters as well as the more technical provisions of these Regulations and other Treasury and Finance Circulars ;

(d) maintaining proper accounting records such as books of accounts, Main and Subsidiary Ledgers ;

Accounting Officer: Special Responsibilities Under the Public Procurement Act 2007.

Duties of Heads of Finance and Accounts.

(e) ensuring prompt rendition of all returns e.g. Consolidated Accounts (monthly transcripts), Bank reconciliation statements, Revenue and Expenditure returns as prescribed in these Regulations ;

(f) compiling and defending of the budget proposals and ensuring effective budgeting control by matching/comparing budgeted figures with actual expenditure or revenue as the case may be and advise the Accounting Officer appropriately ;

(g) ensuring that all staff under his control are exposed to regular training programmes to prepare them for the efficient performance of their duties ;

(h) liaising with the Accountant-General from time to time when in doubt in the interpretation of the provisions of these Regulations and other Treasury Circulars or when confronted with difficulties in the performance of his duties ; and

(i) ensuring the existence of an effective Audit Query unit/section to promptly deal with all queries from Internal Audit Unit, Inspectorate Department, Office of the Accountant-General, Office of the Auditor-General and Public Accounts Committee.

115. (i) The term "Sub-Accounting Officer" means an officer who is entrusted with the receipt, custody and disbursement of public money and who is required to keep one of the recognised Cash books together with such other books of accounts as may be prescribed by the Accountant-General (see Regulation 801), the transactions in respect of which are subsequently embodied in the final accounts rendered by the Accountant-General.

Sub-
Accounting
Officer.

(ii) The term "Sub-Accounting Officer" which applies to the Director of Finance and Accounts or Head of Accounts includes the Sub-Treasurer of the Federation, the Federal Pay Officer, the Police Pay Officer, the Customs Area Pay Officer and Pensions Pay Officer.

116. The Political Head of a Ministry shall be the Minister while that of a parastatal, extra-ministerial office and other arms of government shall be the Chairman of the parastatal or extra-ministerial office and other agencies of government or as defined in the extant laws that govern their operations.

Responsi-
bilities of
Political
Heads.

117. (i) Any directive to the Accounting Officer by a Political Head having financial implications on the ministry, agency or parastatal shall be in writing.

Directives
by Political
Heads.

(ii) Should the implementation of a directive from a Political Head result in an unauthorised expenditure, and/or contravene extant rules and regulations, the Accounting Officer shall be responsible for such an unauthorised expenditure unless a report had been made by the Accounting Officer to the Head of Service, in the case of ministries/extra-ministerial offices, or to the Minister, in the case of Parastatals.

118. (i) It shall be the responsibility of the Political Head to supervise and control the activities of his ministry, agency and/or parastatal.

**Control
Over
Ministries,
Agencies
and
Parastatals.**

(ii) Pursuant to sub-section (i) above, the Political Head shall exercise the responsibilities for supervision and control of the activities of his ministry/extra-ministerial office and other arms of government as follows :

(a) endorsing the annual budget proposals of his ministry/extra-ministerial office and other agencies of government to the Budget Office ;

(b) ensuring the implementation of the political programmes of government as they relate to his ministry/extra-ministerial office and other arms of government ; and

(c) ensuring compliance with the extant rules and regulations and policies of the executive arm of government.

119. A "Revenue Collector" means an officer, other than a Sub-Accounting officer, who is entrusted with an official receipt, licence or ticket booklet for the regular collection of some particular forms of revenue and who is required to keep a cash book. (see specimen Revenue Collector's Cash Book rulings in Appendix 6).

**Revenue
Collector.**

120. The term "Imprest-holder" means an officer other than a Sub-Accounting officer who is entrusted with the disbursement of public money, for which vouchers cannot be presented immediately to a Sub-Accounting Officer and who is required to keep a cash book (See specimen Imprest-holder's Cash Book rulings in Appendix 10).

**Imprest
Holder.**

121. An Officer Controlling Expenditure is the officer to whom the control of a sub-head, or specified amount of a sub-head, has been delegated by the appropriate Accounting Officer.

**Officer
controlling
expenditure.**

122. Where a Ministry or Department has been constituted as a Self-Accounting Unit, the Accounting Officer as defined in Financial Regulation 111 is charged, in relation to that unit, with the installation and maintenance of a proper system of accounts subject to the general supervision of the Accountant-General.

**Self-
Accounting
Unit.**

123. (i) Any Accounting Officer, Sub-Accounting Officer, Officer Controlling Expenditure, Federal Pay Officer, Police Pay Officer, Customs Area Pay Officer, Pensions Pay Officer, Imprest-holder, Revenue Collector or other officer having monetary or financial responsibilities directly connected with, or arising from his official duties, must, in so far as the following requirements may be applicable to his particular duties :

**General
Duties of
Public
Officers.**

(a) see that the proper system of account as prescribed by or under the authority of the Accountant-General is established and maintained ;

(b) exercise supervision over the receipt of public revenue and ensure its prompt collection ;

(c) promptly bring to account, under the proper Heads and Sub-heads of the Estimates or other approved classifications, all moneys, whether revenue or other receipts accounted to him ;

(d) see that proper provision is made for safe keeping of public moneys, security documents, stamps, receipts, tickets, licences and valuable documents ;

(e) exercise supervision over all officers under his authority entrusted with the receipt and expenditure of public moneys, and take precautions, by the maintenance of efficient checks against the occurrence of fraud, embezzlement or carelessness ;

(f) supervise the expenditure of government so that no payment is made without proper authority and call the attention of the appropriate officer in writing where there is any apparent abuse ;

(g) promptly charge all disbursements under the proper heads and sub-heads ;

(h) check all cash and stamps in his charge and verify the amounts with the balances shown in the cash book or stamp register ;

(i) promptly bring to account as receipt any cash or stamps found in excess of the balances shown in the cash book or stamp register ;

(j) promptly make good any minor deficiency in cash and stamps not caused by theft or fraud and report in writing details of such deficiency to the appropriate officer (This provision is without prejudice to Chapter 25 of the Financial Regulations) ;

(k) promptly prepare such financial statements as are required by law or by the Accountant-General ;

(l) see that all books are correctly posted and kept up-to-date ;

(m) see that the authorised maximum cash balance that may be held at one time is not exceeded ;

(n) report apparent defect in the procedure of revenue collection detected in the course of his accounting duties ;

(o) produce when required by the Accountant-General or his representative, all cash, stamps, securities and accounts books, and vouchers in his charge ; and

(p) within twenty-one days reply to formal queries or any other enquiries addressed to him by the Accountant-General and Auditor-General giving fully the particulars or information required.

(ii) Disciplinary action will be taken against defaulting officers in accordance with the provisions of the codification of offences and sanctions in Chapter 31. In this connection, it is essential that an officer of sufficient seniority is assigned the duty of ensuring that all formal queries received are replied to in accordance with these regulations.

124. All officers are personally and pecuniarily responsible for the due performance of the financial duties of their ministries/extra-ministerial offices and other arms of government, for the proper collection and custody of all public moneys receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority. The responsibility of the Auditor-General for checking and reporting any shortcomings, in connection with public accounts or finance does not absolve any officer mentioned in Regulation 123 from his responsibility for complying or securing compliance with regulations within the scope of his own authority.

Pecuniary responsibilities of officers.

125. No officer shall be relieved of his responsibility should he delegate or entrust the performance of duties or any part thereof to his subordinate officer. An officer who, acting in accordance with the Financial Regulations or other express authority, delegates functions which were assigned in the first place to him is not thereby relieved of that responsibility.

Delegation of responsibility.

126. The Accountant-General shall from time to time cause surprise inspections to be carried out on the accounts of any of the officers referred to in Regulation 123. Accounting Officers will likewise cause surprise checks to be made on the accounts of their subordinates and report to the Accountant-General any material irregularity connected with Public Accounts which may have been brought to his notice.

Surprise Inspection of Accounts.

127. Accounting Officers shall refer to the Office of the Accountant-General for advice on any matter affecting the accounts of their ministries or extra-ministerial office and other arms of government which is not provided for in these Regulations. Any departure from these Regulations will only be permitted with the concurrence of the Accountant-General.

Advice on accounting matters.

CHAPTER 2

REVENUE - COLLECTION AND ACCOUNTING

201. The individual officers concerned with the collection of particular items of revenue are specified in an Appendix to each year's Approved Estimates. Where such an officer is not already an Accounting Officer, he shall be primarily responsible to the Accounting Officer of his Ministry or Department. Accounting Officers shall ensure that the accounting codes for their organization include detailed procedures to be followed in the collection, custody and accounting for revenue. Each code will be subject to approval by the Accountant-General after consultation with the Auditor-General and shall thereafter have effect as though it were part of these Regulations. Where the approved code is at variance with these regulations, the code will prevail.

Revenue
Collection:
Accounting
Code.

202. Except otherwise expressly provided, every Sub-Accounting Officer or Revenue Collector shall issue a receipt which bear the stamp of the office of issue upon the prescribed form for each sum paid to him. Under no circumstance shall temporary or privately printed receipts be utilized for the collection of government revenue.

Issue of
Receipts.

203. Where carbon copy receipt books are used, the payer shall sign the receipt in the space provided for the purpose and where counterfoil receipt books are used, the payer shall sign on the counterfoil of the receipt. When money is received by post or through courier service, the duplicate copy of the receipt issued shall be supported by the covering document. Where the payer is unable to sign his name, he shall be asked by the Sub-Accounting Officer or revenue collector to make his mark, and that mark will be witnessed by a third person, who will also enter his occupation and address.

Payer to
Sign
receipts.

204. Where printed receipts or licence forms contain spaces for the insertion of details in manuscript, the appropriate details will be inserted in such spaces. Details of amount paid to be inserted in the space provided shall include such information as quantities, rates, invoice number, issue voucher or other documents for the classification and computation of the amount paid to be verified. The particulars of cheques, money and postal orders will be shown on the receipt and counterfoil. Licences will be brought to account directly in cash books and no covering receipt is required.

Details of
transactions
to be shown
on receipt.

205. There will be exhibited prominently in every office where public money is received, notices to the effect that a numbered official receipt shall be obtained for every sum of money paid to Government.

Notification
to public.

206.—(i) Except where receipt or licence books are specially printed for particular purposes, or where receipting machines are used, General Receipts

General
Receipt
(Treasury
Book 6)

(Treasury Book 6) shall be used by all Sub-Accounting Officers. These books each contain fifty sets of original, duplicate and triplicate receipts.

(ii) The original receipts shall be completed in ball pen, and double-sided carbon paper shall be used to make the duplicate and triplicate copies. The original shall be handed or delivered to the payer by the officer who issued the receipt. The duplicate receipt supported with completed Treasury Forms 15 or 15A shall be used as cash book voucher and the triplicate receipt shall be retained in the book.

(iii) The above regulations for the preparation and disposal of original, duplicate and triplicate copies of receipts shall be applied also to special receipt books or licence books, which are printed and arranged in the same manner as General Receipt Books.

207. Where fixed fee licences or tickets of the counterfoil type are used the counterfoil of each licence or ticket issued shall be initialed by the issuing officer.

Counterfoils should be initialed.

208.—(i) Except where receipt or licence books are specially printed for a particular purpose or where receipting machines are used, Revenue Collectors' Receipt (Treasury Book 6A) shall be used by all Revenue Collectors. These books each contain fifty sets of original, duplicate and triplicate receipts.

Revenue Collectors' Receipt (Treasury Book 6A).

(ii) The original receipts shall be completed in ball pen, and double-sided carbon paper will be used to make duplicates and, where applicable triplicates. The originals will be handed over or delivered to the payers by the officer who issued the receipts.

(iii) Where fees are fixed, the amount of the fee should be printed on the receipt or licence. Under no circumstance shall a printed face-value of a fixed fee licence or ticket be altered to a lower or higher amount by a revenue collector or Sub-Accounting Officer.

209.—(i) Every Revenue Collector will keep a cash book in which all receipts will be entered without delay in strict serial number order on the day of receipt, and in which all payments to a Sub-Accounting Officer or other prescribed officers will be promptly recorded. Such payments shall be made at least once a week unless an alternative specific period is approved by the Accountant-General. The payments will be supported by a Revenue Collector's paying-in Form (Treasury Form 15A) and the duplicate receipts will be included by the Sub-Accounting Officer in his monthly accounts. The revenue collector will insert in the paying-in form the Head and Sub-Head to which the collections are to be credited, but the receiving cashier will in each case verify, so far as he is able, that the Head and Sub-Head are correct.

Revenue Collectors' Duties.

(ii) Where receipts or licences are of fixed value, such value being printed on the receipt or licence form, details of each such receipt or licence need not be given in the paying-in form, nor need counterfoils be attached. The necessary information will be supplied on Treasury Form 15A as follows :

Date	Receipt Nos.	Head	Sub-Head	Amount
1-7 April	1002-1016			₹ k
15 at 50k				7 50

(iii) Where a document itself constitutes a receipt (e. g a passport) or where adhesive postage stamps are used as evidence of receipt, a register showing full particulars shall be maintained by the revenue collector and each entry therein checked and initialed by the responsible supervising officer who will satisfy himself that all such revenue had been collected and brought to account in the cash book.

(iv) Federal Revenue Collectors resident in the States shall pay their collections to the appropriate federal pay officers (see provisions of FR 217 and 218).

(v) For the purpose of accountability, revenue received monthly as Federal Government Independent Revenue by ministries/federal pay offices shall be reflected in the monthly transcript and supported by a cheque payable to the Sub-Treasurer of the Federation.

210. All receipt entries in the Revenue Collectors' cash book shall include the dates and numbers of all receipts issued. The Revenue Collector will obtain an official receipt for all moneys paid in by him and will paste this receipt in his cash book, recording its date and number, on the payment side of the cash book.

211. Every Revenue Collector shall submit his cash book and receipt books for examination to the Sub-Accounting Officer to whom he pays his collections at such fixed intervals as the Accountant-General or Accounting Officer may prescribe. In fixing the intervals at which (a) Collections should be paid and (b) revenue collectors' cash books should be produced for examination, consideration will be taken of the number of transactions, the amount of money collected, the facilities available to revenue collectors for the safe custody of their cash and the traveling time involved. Unless there are exceptional circumstances, the intervals at which revenue collectors' cash books are produced for examination shall not be greater than one month. The Accountant-General or the Accounting Officer shall supplement routine checks as far as possible by surprise inspections at the offices concerned.

212. Sub-Accounting officers and federal pay officers are responsible for ensuring that Revenue Collectors pay in their collections and produce their

Revenue
Collectors'
Cash
Books.

Treasury
Control.

Sub-
Accounting
Officers'
Duties.

cash books for examination in accordance with Regulations 209, 211 and thereafter for reporting any failure to do so.

213.—(i) Each ministry, extra-ministerial office and other arms of government shall maintain a separate bank account for Revenue at the Central Bank of Nigeria or any other designated bank by the Accountant-General. The balance of the account shall be transferred to the Consolidated Revenue Fund (CRF) account as in Financial Regulation 209.

**Revenue
Bank
Account.**

(ii) On no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the Consolidated account.

(iii) Accounting Officers of ministries/extra-ministerial offices and other arms of government who earn revenue in Foreign currency are to ensure that such revenue is paid to the Central Bank of Nigeria without exemption.

214.—(i) When a Revenue Collector produces his cash book for examination to a Sub-Accounting Officer, the triplicates or counterfoils of his receipt books shall be checked with the receipt entries in his cash book, and the payment entries with the Treasury receipts pasted in his Cash Book, in accordance with Financial Regulation 210.

**Examination
of Revenue
Collector's
Cash Book.**

(ii) The Revenue Collectors' cash book must be ruled off and balanced, and cash or its equivalent must be produced in support of any collection not paid in previously. Examining officers shall stamp, initial and date in ink the last receipt or counterfoil examined by them in each receipt book and will initial and date the Revenue Collectors' cash book after they are satisfied that all moneys received have been correctly accounted for. Measures must be taken at each examination to ensure that no book issued to a Revenue Collector is being concealed for fraudulent purposes; and as far as possible, all books on issue to a Revenue Collector should be produced for inspection on each occasion (see Regulation 1213). Any books not produced at one inspection must be seen at the next, or if fraud is suspected, called for immediately.

(iii) Examining officers shall also impose any additional checks which circumstances may require.

215. A Sub-Accounting Officer shall display in his office an up-to-date chart listing the individual Revenue Collectors under his control and the dates on which each is required to present his cash book for examination, (see specimen chart in Appendix 7).

**Charts of
Revenue
Collectors.**

216. Whenever an incorrect entry is made on a receipt or licence, the receipt or licence shall be cancelled and a new one completed. The cancelled receipts or licence, including the original, will be retained in the receipt or licence book.

**Alterations
on
Receipts.**

217. It is the duty of the Accounting Officer responsible for the collection of revenue or other moneys due to Government, to ensure that all collections for which he is responsible are correctly and promptly brought to account, whether such collections are payable direct to him, or to a Sub-Accounting Officer or through any other channel. None of the checks which are required by these Regulations to be carried out by Sub-Accounting Officers relieves the Accounting Officer of the ultimate responsibility of verifying that all collections are brought to account. In addition to any other checks which an Accounting Officer may consider necessary, Revenue Collectors' cash books and cash balances shall be checked at irregular intervals and cash books shall be promptly reconciled with revenue registers or other records in use for the control of collections. Accounting Officers will notify the appropriate Sub-Accounting Officer and the Auditor-General of the establishment of any new revenue collecting office.

Departmental
Control.

218. If an officer who is neither a Revenue Collector nor a Sub-Accounting Officer comes into possession of moneys in the course of his official duties, he will lodge them without delay with a Sub-Accounting Officer who will issue an official receipt. The lodgement will be supported by a paying-in form (Treasury Form 15). When accepting such lodgement, the Sub-Accounting Officer will ascertain whether the officer is likely to come into possession of further moneys in the course of his duties, and if so, will arrange for the officer to be supplied with an official receipt booklet.

Receipts by
officers not
in
possession
of official
receipt
books.

219. Subject to Regulations 716 and 717, and unless the Accounting Officer or Sub-Accounting Officer shall expressly authorise otherwise, at all stations where there is a bank in which the government revenue account is kept, collections shall be paid in to the credit of the government account at the bank, the relevant bank credit slip supported by completed Treasury Forms 15 or 15A in duplicate being tendered to the Sub-Accounting Officer in lieu of cash at the earliest possible time (see FR 711).

Revenue
Collections
through the
bank.

220.—(i) Sub-Accounting Officers who function as Revenue Collectors will bring their collections to account direct into their cash books, the receipt being acknowledged on General Receipt Form (Treasury Book 6) or the appropriate Receipt or Licence form.

Revenue
Collection
by Sub-
Accounting
Officer.

(ii) This Regulation is not intended to prevent a division of work in a particular office. Any officer other than the Sub-Accounting Officer may, for instance, be supplied with a Revenue Collector's receipt book (Treasury Book 6A) and made responsible for the collection of specified revenue. Such officer shall be subject to all regulations relating to the conduct of Revenue Collectors.

Chapter 2

- 221.** Any unexplained surplus cash and/or interest on bank deposit shall be promptly brought to account as a receipt, placed on a Below-the-line deposit account, and reported to the Accountant-General or, in the case of a self-Accounting unit, to the Accounting Officer. Subject to the specific approval of the Accountant-General or the Accounting Officer, as the case may be such surplus may be withdrawn from deposit to make good a subsequent deficiency provided that the deficiency is directly attributable to the correction of the error which caused the apparent surplus. The Accountant-General shall prescribe that amounts not so withdrawn from deposit are transferred to Revenue. **Cash Surplus.**
- 222.** Interest earned on bank accounts must be properly classified to the appropriate revenue head of Accounts and paid to the Consolidated Revenue Fund. **Interest on Bank Deposit.**
- 223.** No deductions shall be made from any revenue collections or other receipts to adjust a previous over-credit. The gross amount received must, on all occasions, be accounted for in full. The procedure for refunds of revenue and advance payments above is prescribed in Financial Regulation 3006. **Deductions from Revenue Prohibited.**
- 224.** The following general principles shall apply in respect of all monies due to federal government : **Moneys due to Federal Government.**
- (i) All accounts or statements requesting payment to government of revenue due shall be sent out in advance and should show thereon the date by which payment ought to be made.
- (ii) All services rendered by government must be paid for immediately on completion of the service. Where possible, payment may be made in advance.
- (iii) Where payment is outstanding a system of following-up by means of reminders and final demand through courier service shall be made. Printed pro-formas should be used for this purpose, and definite instructions will be laid down by Accounting Officers in Ministries, Extra-Ministerial Offices and other Arms of Government for the reporting of outstanding arrears at an early date to a designated officer for a decision as to the action necessary to enforce payment, e.g. legal action.
- 225.** Arrears of Revenue are revenues collectable during a given financial year but which remains uncollected three months after the close of that financial year. **Arrears of Revenue : Definition.**
- 226.** Abandoned revenues are arrears of revenue which have become impossible to collect. **Abandoned Revenue : Definition.**
- 227.—(i)** Accounting Officers who are responsible for the collection of revenue will furnish annually a Return of Arrears of revenue due at the 31st **Arrears of Revenue : Annual Returns.**

December in each year which remains uncollected by the following 31st March. The return which will be submitted by the 31st May, shall be prepared in triplicate, one copy each sent to the Accountant-General, and the Auditor-General while the third retained for record purposes. In cases where there is no outstanding revenue a NIL return should be rendered. The Accountant-General will list in his Annual Report these departmental returns for the information of the Public Accounts Committee.

(11) It is the responsibility of Accounting Officers to follow up outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is no longer possible, to apply to the Ministry of Finance for authority for a write-off, explaining the circumstances.

228. The Chairman of Federal Inland Revenue Service shall furnish, in lieu of the Arrears of Revenue as at 31st December, a return of all assessments raised up to that date and still outstanding at the 30th June, each year. Such return will include all assessments in the following categories :

Annual
Returns :
FIRS.

- (a) Under objection.
- (b) Under appeal.
- (c) Unpaid.

229. The returns to be rendered by the Chairman of Federal Inland Revenue Service under Regulation 228 shall be accompanied by a return showing, in respect of all assessments outstanding as at 31st December, the income tax :

Arrears of
Income Tax:
Additional
Returns.

- (a) Collected.
- (b) Discharged on objection or appeal.
- (c) Written off as irrecoverable under the prescribed authority during the six months to the 30th June.

230.—(i) Arrears of Revenue returns must include all arrears for which the Accounting Officer is responsible to collect and not merely the arrears in respect of Headquarters only. Heads of Department/Divisions should be notified of any amounts collectable by their department officers.

All Arrears
to be
reported.

(ii) Officers responsible for returns of Arrears of Revenue should not overlook the possibility of fraud in cases where there is a considerable increase in the arrears without adequate explanation. Steps should be taken to test this possibility by the issue of bills through means other than the normal channels.

(iii) Arrears of Revenue returns must include all arrears still outstanding from previous years if not written off.

231.—(i) In the case of irrecoverable arrears of revenue, except where other authority is by law established, the authority of the Minister of Finance is required for any abandonment of claims.

Arrears of Revenue: Authority for abandonment.

(ii) In the case of minor arrears of revenue not involving any important principle or negligence on the part of a Government officer, where the non-collection is due to local circumstances, the Minister of Finance will, from time to time, furnish to the Auditor-General, a list of cases in which it has been decided to abandon or remit such arrears, with the reason for so doing entered against each case. Unless the Auditor-General sees cause to challenge the decision in any case, this list will be accepted as a valid discharge for the Accounting Officer in respect of the non-collection of any amount specified therein.

232. If at any time, a Public Officer sustains a loss of Revenue due to negligence, he shall be liable to be surcharged for the amount involved.

Loss of Revenue by negligence.

233.—(i) All remittances such as bank notes, cheque, bank draft, etc. received through post or by hand shall be passed to the Director, Finance and Accounts Department who will send them to Head of Accounts. The Head of Accounts shall immediately enter, or cause to be so entered under his direct supervision full details of all remittances into a Paper Money Register, (Treasury Book 12) shall prepare, or cause to be prepared, a Treasury Form 15 in respect of each remittance. The remittances, together with the Paper Money Register and the Treasury Forms 15 will then be passed to the cashier who will forthwith issue receipts or licences in respect of all such amount and bring them to account in his cash book.

Paper Money Register.

(ii) After entry by the cashier in the Paper Money Register of the dates and numbers of the receipts or licences issued, the Register shall be returned to the Head of Accounts who will cross-check the particulars of the original receipts or licences with the details entered in the Paper Money Register.

(iii) When a cheque or bank draft, is returned to sender, redirected to another office or remitted to another station for collection, an appropriate entry will be made in the Paper Money Register, giving reference to the covering memorandum or Remittance Voucher.

(iv) In no circumstances may the Paper Money Register be maintained, or incoming mail opened, by the cashier.

234.—(i) It is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same.

Value Added Tax and Withholding Tax.

(ii) Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to Federal Inland Revenue Service by any ministry/extra-ministerial department shall be recovered from the statutory allocation of the defaulting ministry/extra-ministerial office and other arms of government. Remittance shall be made not later than 21 days after deduction.

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

235. Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue at the same time the payee who is the subject of the deduction is paid.

Remittance
of WHT,
VAT and
PAYE.

236. Revenue paid into the Revenue Accounts for Internally Generated Revenue (IGR) of MDAs shall be transferred to the CRF on or before the 15th of the month following the month of collection of the Revenue.

Remittance
of IGR.

CHAPTER 3

EXPENDITURE—AUTHORITIES FOR

301. The Annual Estimates and Appropriation Act are instruments used to limit and arrange the disbursement of the funds of the Federal Government. No expenditure may be incurred except on the authority of a warrant issued by the Minister of Finance. No expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so in accordance with one of the following provisions in these rules and regulations. Any officer controlling a vote, or part thereof, who incurs expenditure without such authority does so on his sole responsibility and will consequently be held pecuniarily responsible for his actions.

Annual
Estimates
and
Appropriation
Act.

PART I

RECURRENT EXPENDITURE

302.—(i) Recurrent expenditure is paid from the Consolidated Revenue Fund and no such expenditure may be incurred except on the authority of a Warrant duly signed by the Minister of Finance, and without such a warrant the Accountant-General shall not accept in his accounts any charge upon the Consolidated Revenue Fund.

Recurrent
Expenditure

(ii) The authority of the Minister of Finance shall be conveyed in one of the following forms of warrant :

- (a) Provisional General Warrant.
- (b) Recurrent Expenditure General Warrant.
- (c) Recurrent Expenditure Supplementary General Warrant.
- (d) Supplementary (Contingencies) Warrant.
- (e) Virement Warrant.
- (f) Supplementary (Statutory Expenditure) Warrant.

303. A Provisional General Warrant shall be issued where the Appropriation Act has not come into operation at the commencement of the financial year. The warrant shall authorise the withdrawal of moneys from the fund as may be necessary for carrying on the services of government for a period not exceeding six months and at a level not exceeding the level of those services prevailing in the previous financial year. The original copy of a Provisional General Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. A notification that the warrant has been signed shall also be published in the federal official gazette.

Provisional
General
Warrant.

304. The General Warrant authorises the Accountant-General to issue funds to pay for the personal emoluments and other services provided in the Annual Estimates, and authorises the officers controlling expenditure votes to incur expenditure on these purposes. The Minister of Finance may exclude from the Annual General Warrant any item of expenditure over which it is desired to exercise special control (see Financial Regulations 311). The original copy of the Annual General Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. A notification that the warrant has been signed shall also be published in the Federal Official Gazette

General
Warrant.

305. A Supplementary General Warrant authorises the Accountant-General to issue funds to pay for the additional personal emoluments and other services which must have been approved in Supplementary Estimates, and for which additional funds have been appropriated by the National Assembly. The Minister of Finance may exclude from the Supplementary General Warrant any item of expenditure over which he desires to exercise some control (see Financial Regulation 311). The original copy of a Supplementary General Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. A notification that the warrant has been signed shall also be published in the federal official gazette.

Supplemen-
tary
General
Warrant.

306. A Supplementary (Contingencies) Warrant may be issued in very exceptional cases, where virement is not possible and where an application for additional provision reveals such a degree of urgency that the issue of funds cannot without serious injury to the public interest be postponed until a Supplementary Appropriation Act can be passed. Such authority shall be conveyed by the issuance of Contingencies Fund Warrant to the Accountant-General, authorising him to transfer the necessary funds from the Contingencies Fund to the Consolidated Revenue Fund, and also by the issuance of a Supplementary (Contingencies) Warrant, authorising expenditure from the Head and Sub-Heads concerned. The original copies of both warrants are addressed to the Accountant-General, with signed copies forwarded to the Auditor-General. The Minister of Finance will also notify the officers controlling the relevant votes of the additional expenditure authorised.

Supplemen-
tary
(Contingen-
cies)
Warrant.

307. In no circumstances will expenditure incurred under this Contingency Fund procedure be charged, or the relevant vouchers classified directly, to the Contingency Fund. Expenditure authorised under this procedure is subject to the covering approval of the National Assembly at its next meeting and must for this purpose be included in a Supplementary Appropriation Act.

No direct
charge to
Contingency
Fund.

308. A Supplementary General Warrant shall be the authority for the Accountant-General to transfer any sum appropriated from the Consolidated Revenue Fund to the Contingency Fund by way of replenishment.

Contingency
Fund:
Replenish-
ment of.

309. A Virement Warrant shall be issued when, as a result of circumstances which could not have been foreseen when the Annual Estimates were being compiled, additional provision is required under a particular sub-head (or a new sub-head is required) while, at the same time, equivalent savings can be made under another sub-head of the same Head. Virement Warrants shall be issued on the approval of the virement by the National Assembly.

Virement
Warrant.

310. Virement of funds from one sub-head to the other may be granted under the following conditions :

Conditions
for
virement.

(a) the amount to be vired from any sub-head within a financial year under over-head costs should not exceed any limit prescribed by the National Assembly in the approved estimates for each sub-head under the over-head costs ;

(b) virement shall not be used to create a new sub-head or re-introduce items disallowed by the Estimates Committee during the Estimates exercise or by the National Assembly ; and

(c) virement shall not apply to queries raised by the Auditor-General in respect of improper expenditure already incurred by a ministry/extraministerial office and other arms of government.

311. Any variation in the Establishment or rates of allowances authorized for the Public Service in the Annual or in Supplementary Estimates, whether or not it requires an addition by virement to the personal emoluments vote concerned, must receive the approval of the Minister of Finance and the Office of the Head of Civil Service, which approval shall be notified to the Auditor-General.

Variation in
establish-
ments.

312. A Supplementary (Statutory) Expenditure Warrant is issued, where necessary, additional expenditure over and above that included in the General Warrant or in a Supplementary General Warrant, in respect of votes which are chargeable against the Consolidated Revenue Fund by virtue of the Constitution of the Federal Republic of Nigeria. The original copy of a Supplementary (Statutory) Expenditure Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. The Minister of Finance will also notify the officers controlling the relevant votes of the additional expenditure authorised.

Supplemen-
tary
(Statutory)
Expenditur
Warrant.

313. The authority conveyed to the Accountant-General, and to officers controlling votes, by Recurrent Expenditure Warrants is limited to the amounts provided under each sub-head in the Approved Estimates and Supplementary Estimates. No expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved estimates or Supplementary Estimates may be authorised by any officer controlling a vote, without approval of the National Assembly. Such approval will be sought by means of an application for supplementary provisions or virement.

Authorised
Expenditur
not to be
exceeded.

314. If provision is required to complete payment for an item for which provision was made in the previous year's estimates, and which cannot be contained within the current year's estimates, an application for supplementary provision or for virement must be made. An unspent balance on a recurrent expenditure vote cannot be revoted.

No revotes
of
Recurrent
Expenditure.

315. Subject to any special instructions which may from time to time be issued, applications for supplementary provision should be submitted to the Minister of Finance on General Form 57, with a copy to the Auditor-General and, where questions of establishments, gradings or personnel are involved, a copy shall be sent to the office of the Head of service of the federation. The Minister of Finance will decide, after consultation, where necessary, with the Office of the Head of Civil Service of the Federation whether an application is justified and the provision of additional funds is in the public interest. He will also decide whether the provision should be included in the Supplementary Estimates to be submitted at the next meeting of the National Assembly or provide the funds immediately by means of a Supplementary (Contingencies) Warrant or by a Virement Warrant.

Application
for
Supplemen-
tary
Provision.

316. (i) Ministries/extra-ministerial offices and other arms of government shall forward completed application form Gen. 57 relating to virement on grading and establishment to the Office of the Head of Civil Service of the Federation. Such application shall be made and approval obtained not later than first quarter of the Financial Year.

Application
for
Virement.

(ii) Ministries/extra-ministerial offices and other arms of government shall forward completed form Gen. 57 relating to Virement in respect of funds to the Budget Office of the Federation with copies to the Accountant-General and Auditor-General. Such application shall be submitted and approval obtained not later than tenth month of the budget year. No application submitted after the tenth month shall be considered.

(iii) Virement from one Head of Account in the Recurrent Expenditure estimates to another Head of account in Capital Expenditure estimates shall not be allowed and vice versa.

(iv) All applications for virement shall be collated by the Minister of Finance and submitted to National Assembly for approval before virement warrant shall be issued.

(v) A register is to be kept for all approved virements, details of which shall be forwarded within one month to the Office of the Accountant-General and the Auditor-General.

317. Officers authorised to incur expenditure shall ensure that, on receipt of the virement warrant, expenditure against the sub-head from which the provision was transferred is not allowed to exceed the reduced balance therein. Officers controlling votes are personally responsible for ensuring compliance with this regulation.

Control on "savings" arising from virement.

PART II

CAPITAL EXPENDITURE

318. Capital Expenditure is paid from the Development Fund, and no such expenditure may be incurred except on the authority of a warrant duly signed by the Minister of Finance, and without which the Accountant-General shall not accept in his accounts any charge upon the Development Fund. The authority of the Minister of Finance shall be conveyed in one of the following forms of Warrants :

Capital Expenditure paid from Development Fund.

- (a) Provisional Development Fund General Warrant.
- (b) Development Fund General Warrant.
- (c) Development Fund Supplementary General Warrant.
- (d) Development Fund Supplementary Warrant.
- (e) Development Fund (Special) Warrant.
- (f) Development Fund Virement Warrant.

319. Where the Capital Estimates has not come into operation at the commencement of the financial year, the President shall authorise the withdrawal of money from the Development fund as may be necessary through the issuance of a Provisional Development Fund General Warrant for carrying on the services of Government for a period not exceeding six months and at a level not exceeding the level of those services prevailing in the previous financial year. The original copy of a Provisional Development Fund General Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. A notification that the warrant has been issued shall be published in the federal official gazette.

Provisional Development Fund General Warrant.

320. The Development Fund General Warrant authorises the Accountant-General to issue funds for expenditure on capital projects, as contained in the Annual Estimates, and authorises the officers controlling the expenditure votes to incur expenditure on these projects. Such authority will be conveyed after the Capital Expenditure Estimates have received approval by resolution of the National Assembly. The Minister of Finance may exclude from the Development Fund General Warrant any item of expenditure over which it is desired to exercise special control. The original copy of the Development Fund General Warrant

Development Fund General Warrant.

is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. A notification that the warrant has been issued shall be published in the federal official gazette.

321. A Development Fund Supplementary General Warrant authorises the Accountant-General to issue funds, and the officers controlling the votes concerned to incur expenditure, on projects as sanctioned by the National Assembly in resolutions approving Supplementary Capital Estimates. The Minister of Finance may exclude from the Development Fund Supplementary General Warrant any item of expenditure included in Supplementary Capital Estimates over which it is desired to exercise special control. The original copy of a Development Fund Supplementary General Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. A notification that the warrant has been issued shall be published in the Federal Official Gazette.

Development
Fund
Supplemen-
tary
General
Warrant.

322. (i) A Development Fund Supplementary Warrant authorises the Accountant-General to issue funds and the officers controlling the votes concerned to incur expenditure in certain circumstances on capital projects beyond the amounts provided for the year concerned in the Annual or Supplementary Capital Estimates. Its purpose is to accelerate the provision of funds formally allocated but not yet voted for a project, by bringing forward an amount from the "Balance to Complete" column of the Estimates. Provision of funds by such a warrant is strictly limited in so far as the amount of the provision brought forward, when added to the total expenditure authorised for the current year, must not exceed the estimated total cost of the project as shown in the Annual or Supplementary Estimates. The original copy of a Development Fund Supplementary Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. The Minister of Finance shall also notify the officers controlling the relevant votes of the additional expenditure authorised.

Development
Fund
Supplemen-
tary
Warrant.

(ii) Expenditure brought forward must not exceed the remaining balance in the Development Fund after necessary provision had been made for all other expenditure authorised for the year. Expenditure authorised by a Development Fund Supplementary Warrant is required to be reported to the National Assembly at its next meeting.

323. A Development Fund (Special) Warrant may be authorised by the Federal Executive Council (FEC) when an application for Supplementary provision reveals a degree of urgency which makes it essential that funds be immediately made available to meet expenditure which cannot be provided for by virement or without serious injury to the public interest, be postponed until adequate provision can be made by the National Assembly. The issue of

Development
Fund
(Special)
Warrant.

such a warrant for any amount is subject to the limitation that if expended at once it must not exceed the remaining balance of the Development Fund after necessary provision had been made for. Expenditure authorised by Development Fund (Special) Warrant shall be submitted under the appropriate Head of Capital Expenditure to the National Assembly at its next meeting for approval. The original copy of a Development Fund (Special) Warrant is addressed to the Accountant-General with a signed copy forwarded to the Auditor-General. The Minister of Finance shall also notify the officers controlling the relevant votes of the additional expenditure authorised.

324. The purpose of a Development Fund Virement Warrant is to permit the issue of additional funds required for the completion of a capital project, for which the funds earlier provided in the approved Annual or Supplementary Estimates, was insufficient or inadequate, provided sufficient offsetting savings can be found within the amounts appropriated for other capital projects in the same Economic Programme Section, or sufficient amount is available within an appropriation made under the Section after allowing a margin for increased costs. Such virement is subject to the following limitations :

Development
Fund
Virement
Warrant.

(a) re-allocation may be made only within the same Head of Expenditure in the Capital Estimates ;

(b) the re-allocation must not give effect to a new principle, or policy, or increase provision as to raise doubts whether the intentions of the National Assembly in approving the Head of Estimates concerned would not be exceeded ; and

(c) funds cannot be provided in this way for a new project. A Development Fund Virement Warrant shall be issued by the Minister of Finance after approval by the National Assembly. The original copy of the Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. The Minister of Finance will also notify the officers controlling votes of the additional expenditure authorised.

325. Subject to any special instructions which may be issued from time to time, applications for additional capital provision shall be made by a letter addressed to the Ministry of Finance, with a copy to the National Planning Commission. Where an application involves the bringing forward of expenditure, the letter must be supported by a statement showing in respect of each project concerned :

Capital
Expenditure:
Application
for
additional
provision.

(a) the estimated total cost as shown in the Current Estimates, whether Annual or Supplementary ;

(b) the total expenditure incurred up to the end of the previous financial year ;

(c) the provision in the Current Estimates, whether Annual or Supplementary ;

(d) the unspent balance in the appropriate vote at the end of the previous financial year.

326. The foregoing Financial Regulations set out the authorities necessary for expenditure to be incurred from the Consolidated Revenue Fund and from the Development Fund or where a sufficient amount is available within an appropriation made under the section providing a margin for increased cost. The authority to incur expenditure from any of the other Public Funds of the Government is the appropriate warrant signed by the Minister of Finance, addressed to the Accountant-General, who is empowered to make disbursements from the various Public Funds in the manner prescribed by law and in accordance with the special rules relating to each fund.

Expenditure
from other
Public
Funds.

CHAPTER 4

EXPENDITURE—CLASSIFICATION AND CONTROL

401. (i) All disbursements of public funds shall be made by the Accountant-General on the authority of the appropriate Warrant issued to him and also by Accounting Officers entrusted with the expenditure of public fund falling within the votes of charge of their ministries or extra-ministerial offices and other arms of government. The officers charged with the control of votes shall be specified in the Annual Estimates together with the votes for which they are responsible.

Officers
Controlling
Expenditure.

(ii) The provisions of Regulation 404 notwithstanding, the ultimate responsibility to the Federal Executive Council for the control of votes rests with the Accounting Officers at all times. However, any officer making, allowing or directing any disbursement without proper authority shall be personally responsible for the amount involved and any officer whose duties require him to render accounts shall similarly be held responsible for any inaccuracies in his accounts.

402. (i) It is the duty of every officer controlling a vote to monitor the expenditure pattern of his ministry, extra-ministerial office and other arms of government with reference to the amounts provided in the Estimates. He shall keep a departmental vote book posted up-to-date in such form as will clearly show in respect of each sub-head the following:-

Departmental
Vote Book.

(a) In the space provided at the top of the Vote Book for :

- (i) The amount sanctioned in the Estimates ;
- (ii) The amount of any additional provision by supplementary or other Warrants quoting the Warrant Number ;
- (iii) Any reduction of the provision by virement to another sub-head or item quoting the Warrant Number. Any such reduction should be shown in red ink.

(b) In the columns provided in the body of the Vote Book :

- (i) Expenditure incurred ;
- (ii) Any further known liabilities under the Sub-Head for the year ;
- (iii) The balance available.

(ii) It is the duty of the officer controlling vote, or such other officer acting under his instructions, to investigate fully, without delay, any payments or charges appearing in the schedules submitted by the Accountant-General which do not appear in the vote book, with a particular view to the detection of fraudulent payments.

403. The gross amount, i.e. the actual charge to the vote, of every expenditure voucher will be entered in the vote book. Similarly all liabilities and commitments will be entered as soon as they are known or incurred, e.g. indents and requisitions for stores, Local Purchase Orders, Job Orders. Liabilities or commitments shall be cleared with necessary adjustments when the actual payment is being effected. Sub-Heads affected by supplementary or other warrants should be adjusted in the vote book by addition to, or deduction from the amount hitherto shown as provided, as the case may be.

Entries In
Vote Books.

404. An Accounting Officer, at his discretion, may delegate the day-to-day control of expenditure to a subordinate officer by the direct delegation of the whole Vote by formal letter or written instruction (Regulation 401). An officer to whom responsibility for expenditure control has been delegated shall keep a Vote Book in the manner prescribed in Regulation 402. He shall not sub-delegate such responsibility wholly or partly, without the knowledge and approval of the officer controlling the vote.

Delegation
of
Responsibility
for
Expenditure
Control.

405. When it is necessary for an Accounting Officer to authorise other officers to incur expenditure and sign vouchers on his behalf, he shall do so by issuing Authority to Incur Expenditure (A.I.E) supported by appropriate cash backing addressed to the officers concerned with copies to the Sub-Accounting Officer at the paying station or office. The Sub-Accounting Officer shall maintain an appropriate record and ensure that the amount on the A.I.E. is not exceeded. The officer controlling the vote shall enter the amount of the A.I.E. in his Vote Book as a commitment. The officer to whom the A.I.E. has been issued will also keep a Vote Book and will submit to the officer controlling the vote at the end of every month, returns of expenditure, liabilities incurred and the balance available together with copies of the vouchers. The expenditure so incurred shall be reconciled by the officer controlling the vote in accordance with Regulation 403.

Authority
to Incur
Expenditure.

406. When an Authority to Incur Expenditure is issued by one ministry, extra-ministerial office and other arms of government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a Vote Book and forward a monthly returns of expenditure to the issuing Ministry/Department showing expenditure, liabilities incurred and balance available. The monthly returns must be supported with copies of paid vouchers.

Authority
to Incur
Expenditure:
Monthly
Return.

407. At the time of entry in the vote book whether as a payment or a liability, all vouchers, indents, local purchase orders, job orders, agreements shall be stamped "ENTERED IN VOTE BOOK" and initialled by the officer responsible for maintaining the vote book. Officers empowered to incur expenditure must ensure by adding their initials against the relevant entry that the requisite vote book entries are made before the payments are authorised by their signatures to the payment vouchers.

Vouchers to
be stamped
"Entered in
Vote Book".

- 408.** As soon as possible after the end of each month, the Accountant-General will furnish Accounting Officers with schedules of all payments and adjustments, together with copies of the vouchers charged to their votes for examination. Any discrepancy which such examinations may disclose should immediately be brought to the notice of the Accountant-General (see Chapter 16 of procedure for self-accounting units). **Notification of Expenditure to Departments.**
- 409.** Where a serious irregularity in a voucher is established or suspected the officer controlling the vote shall immediately investigate and report the circumstances, inform the police, if fraud is suspected, and take such other action as is necessary to remedy the error or to prevent re-occurrence. Where a loss of public fund is revealed, action shall be taken in accordance with Chapter 25 of these Regulations. In the event of any unauthorised payment being made in consequence of an incorrect certificate or entry on a voucher, the certifying officer or the sub-accounting officer as provided under Regulation 420 shall be held responsible and surcharged for the amount involved. **Suspicion of Fraud.**
- 410.** The signature of the officer controlling a vote, or an officer signing for him, certifies to the accuracy of every detail on the voucher. He shall, therefore, be held responsible that the services specified have been duly performed, the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates, authority has been obtained as quoted, the computations and castings have been verified and are arithmetically correct, the persons named in the vouchers are those entitled to receive payment, and stores purchased have been duly taken on charge or correctly issued for immediate consumption if they are expendable. **Responsibility for Signing Certificate on Vouchers.**
- 411.** Officers authorised to sign payment vouchers shall not be below the rank of Accountant I or a Senior Executive Officer (Accounts). The Accounting Officer shall furnish the Internal checking section, internal audit unit and the Paying Officer with the specimen signatures along with the list of relevant votes chargeable. **Officers authorised to sign.**
- 412.** Where a contract involves supplies of goods or work done, there will be attached to the voucher a certificate that the payments are in accordance with terms of the contract agreement, that as regards supplies, the articles have been received and, in the case of work, that it has been properly done. In the case of a payment on account, no money will be claimed other than the cost of the work certified to have been performed. If a deduction is made from the amount payable on a contract in respect of a penalty or fine, the net sum only will be paid, while the deduction shall be credited to the appropriate revenue head. **Certification of Payments.**

413. (i) Recurrent Expenditure

Authorities:
Lapse of.

The authority for recurrent expenditure conveyed by any of the warrants contained in Chapter 3 lapses at the end of the financial year to which it relates. Any unspent balance required for the completion of a service must be provided for in the Estimates of the year in which the sum will actually be expended.

(ii) Capital Expenditure

(a) In the case of capital expenditure, any amount conveyed by any of the warrants in chapter 3 which has not been cash-backed from the Consolidated Revenue Fund Account to the Central Capital Account (CCA) automatically lapses at the end of the Financial year;

(b) any balance in the CCA at the end of the Financial year which has not been cash-backed into the Capital Account of the spending Ministry/Agency shall lapse by 31st March of the following year ; and

(c) Any amount cash-backed into the Account of the spending Ministry/ Agency shall not lapse but shall be utilised for the purpose stated in the warrant.

414. The date of payment shall be the date of the record of the charge in the accounts, except as otherwise specifically authorised by the Accountant-General. Under no circumstances shall anticipated savings be utilised for payments before they are due. Likewise the unexpended portion of any sub-head shall not be drawn for the purpose of setting it in reserve to meet impending payments, or be carried to a deposit or a suspense account. On the other hand, expenditure properly chargeable to the account of a given year must, as far as possible, be met within the year, and must not be deferred or placed in suspense for the purpose of avoiding an excess on the amount provided in the Estimates. Unallocated stores may not be drawn for use before they are required in order to utilise provision in the Estimates which would otherwise lapse at the end of the financial year.

Unspent
balances to
lapse with
financial
year.

415. The federal government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted.

Economy in
Expenditure.

416. (i) Without prejudice to FR 312 of these Regulations, any sums due to contractors whose project has been provided for in the Annual Budget and the "certificate of 'no objection' to award contract" has been obtained shall be entitled to payment.

Payments
due to
Contractors
but not
paid.

(ii) Pursuant to sub-section (i) above, the Accountant-General shall determine the level of such amounts due but which could not be paid owing to lack of funds at the end of the financial year and seek approval of the Honourable

Minister of Finance for a revote through supplementary appropriation in the subsequent year.

417. Expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed.

Classification
of
Expenditure

418. All payments made under authority of or on behalf of self-accounting units by Accounting Officers of other units or departments must be backed by cheques and or cash and shall be classified to the appropriate Cash Transfer Account and not direct to the expenditure sub-head of the Estimates.

Payments
on behalf of
self
accounting
unit.

419. Officers controlling votes and officers acting under their instructions shall arrange, as far as it is practicable, to spread expenditure evenly over the year. Officers controlling votes are solely liable for unauthorised expenditure in excess of the sum allocated.

Expenditure:
apportion-
ment of.

420. Before making any payment a Sub-Accounting Officer shall satisfy himself that :

Sub-
Accounting
Officers :
Payment
Respon-
sibilities.

(a) The expenditure has been authorised by Warrant and the voucher correctly classified in accordance with the Estimates or Supplementary Estimates.

(b) The information furnished on the voucher is correct, the certificates on voucher completed where necessary and the vouchers signed by the appropriate officer.

(c) All deductions from salaries such as pensions staff contributions, repayment of advances, or other liabilities have been duly made. (See also Regulations 609 and 611).

421. The classification of a voucher shall not be changed arbitrarily by a checking officer or Sub-Accounting Officer. An alteration to the classification of a voucher shall only be effected by the officer controlling expenditure who will amend his Vote Book accordingly.

Alteration
in
Classification

422. (i) Officers controlling votes are responsible for ensuring that, as far as possible, payment for services rendered are settled within the financial year in which they were rendered. When necessary reminders should be sent to private parties to forward their claims without delay. Neglect to do this will not prejudice the private party but the Officer who has neglected to press for claims shall be held responsible. Officers controlling votes must impress this necessity upon their subordinate officers. Where the validity of a claim is beyond doubt, payment before the end of the year shall not be held over because of imperfections in the vouchers which can be corrected after payment.

Expenditure:
Settlement
within
Financial
Year.

(ii) All instruments of commitments, indents, LPOs, Job Orders and signed contracts must be entered into the Vote Book as liabilities. All such contracts should be embossed with the impression "ENTERED INTO VOTE BOOK."
(see FR 407)

CHAPTER 5

STANDARDISATION AND ACCOUNTING PROCEDURES

501. By the provisions of Sections 3 and 4 of the Finance (Control and Management) Act Cap 144 Laws of the Federation, 1990, the Minister of Finance shall have full authority to direct on all matters relating to the finance and accounting affairs of the federation which are not by law assigned to any other Minister. Specifically, the Minister of Finance shall from time to time direct the issuance of the Financial Regulations to guide all public officers on the receipts and disbursements of Public Funds, as well as the management of public assets.

Minister of Finance : Authority.

502. Pursuant to FR 501, the Accountant-General shall issue from time to time Treasury Circulars and Accounting Manual to guide Accounting Officers and other employees of each ministries/extra-ministerial offices and other arms of government on all matters relating to the provisions of the Financial Regulations.

Issuance of Instructions: Accountant-General.

503. The frequent movement of accounting staff between ministries, extra-ministerial offices and other arms of Government calls for a degree of standardisation in the accounting procedures in use in all federal ministries and self-accounting units. For this purpose, federal ministries/extra-ministerial offices and other arms of government shall use the Financial Regulations, Treasury Accounting Manual and Treasury Circulars issued by the Office of the Accountant-General in accounting for their daily financial transactions.

Standardisation of Accounting Procedure.

504. Any material variation of an existing accounting procedure, or a proposed accounting procedure to be introduced into a new office, must be approved by the Accountant-General after consultation with the Auditor-General.

Accounting procedure : Approval of.

505. The purchase of accounting equipment or machines, in connection with a variation of an existing procedure, or an installation in a new office, or in replacement of a major item of equipment must be approved by the Accountant-General.

Variation of Procedures: Accounting equipment.

506. A detailed flow chart shall be submitted to the Accountant-General when application is being made for a variation of an existing procedure or introduction of a procedure to a new office.

Variation of Procedures: Flow Chart.

507. The approved Accounting Code and Internal Audit Guide of ministries/extra-ministerial offices and other arms of government or self accounting unit as well as Treasury circulars issued by the Accountant-General shall be circulated to all officers within the ministry, extra-ministerial office and other arms of government for their guidance and compliance.

Accounting Code, Audit Guide : Circulation of.

CHAPTER 6

PAYMENTS PROCEDURE

601. All payment entries in the cash book/accounts shall be vouched for on one of the prescribed treasury forms. Vouchers shall be made out in favour of the person or persons to whom the money is actually due. Under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised.

Vouchers :
Separate
for
payment.

602. Separate vouchers shall be raised for separate sub-heads. Separate vouchers shall also be raised for the payment of different services.

Vouchers :
for
Separate
sub-heads.

603. (i) All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc.

Particulars
on
Vouchers.

(ii) The following particulars, as may be applicable, must be given on vouchers :

(a) Reference to contracts and details of any previous payment(s) under such contracts ;

(b) Reference to the numbers, dates and stations of deposits in case of repayments ;

(c) Reference to special authorities;

(d) The appropriate authority for expenditure as under :

(i) Provisional General Warrant (P.G.W or G.W.) No./ (Financial Year).

(ii) Supplementary General Warrant (S.G.W.) No./ (Financial Year).

(iii) Supplementary (Contingencies) Warrant (S.C.W.) No./ (Financial Year).

(iv) Virement Warrant (V.W.) No./ (Financial Year).

(v) Development Fund General (Provisional) Warrant (D.F.G.W.) or (D.F.P.G.W.) No./ (Financial Year).

(vi) Development Fund Supplementary General Warrant (D.F.S.G.W.) No./ (Financial Year).

(vii) Development Fund Supplementary Warrant (D.F.S.W.) No./ (Financial Year).

(viii) Development Fund (Special) Warrant (D.F.(S)W. No.)/(Financial Year).

(ix) Development Fund Virement Warrant (D.F.V.W.) No.)/(Financial Year).

(iii) Vouchers for payments made under the authority of an A.I.E. in addition to any one of the above authorities, shall also quote the number of the A.I.E. The A.I.E. shall be applied strictly in accordance with F.R.406.

604. The following rules shall be strictly observed in the preparation of payment vouchers :

Preparation of Payment Voucher.

(a) Vouchers shall be made out either in ink, ball pens or shall be typewritten. On no account shall vouchers be written in pencil. All copies must be legible. The totals of all vouchers shall be written in ink and in words as well as in figures.

(b) No erasures of any kind, whether in typescript or manuscript or the use of correction fluid shall be allowed.

(c) A single thick horizontal line shall be drawn immediately before, and immediately after the Naira (N) figure where it appears in word. Spaces shall not be allowed. Where the (N) figure is nil, the word "NIL" shall be entered in the appropriate space.

605. Officer controlling vote shall maintain a payment voucher register as shown below. Under no circumstances shall he sign a voucher until it has been entered in the register and has accordingly confirmed the accuracy of the entries therein.

Payment Voucher Register.

Date	Dept. PV No.	Description	Amount	Sign

606. Only the originals of payment vouchers shall be signed in full in ink or ball pens by the certifying officer and the payee. Copies shall be initialled or stamped. Facsimile signature stamps shall not be used. Any name stamp used for copy vouchers must be strictly safeguarded by the officer concerned.

Voucher : Signing of.

607. Each certificate on a payment voucher shall be signed separately. Signatures shall not be written across one or more certificates.

Certificate: Signing of.

608. Duplicate and triplicate copies shall be clearly marked "Duplicate", "Triplicate" and copies shall not be accepted as payment vouchers.

Vouchers to be marked "Duplicate", "Triplicate" etc,

609. (i) All payment vouchers shall be passed to checking section for checking to ensure that all the requirements of a valid voucher are on the payment voucher.

Checking of payment voucher.

(ii) The Vouchers shall be stamped "checked and passed" for payment at (station) only and is duly signed to that effect by the checking officer in the appropriate place on the voucher.

(iii) Payment vouchers received in the checking section must be promptly dealt with and under no circumstances shall a voucher be held in that unit for more than forty-eight (48) hours.

610. Alterations to the amount of a voucher whether in words or figure are not allowed. A new voucher must be prepared when necessary. Any other alteration must be supported by the full signature of the officer certifying the voucher or, if the alteration is in the receipt, of the payee.

Vouchers : Alterations in.

611. A Sub-Accounting Officer may not make payment against a voucher unless :

Vouchers : Sub-Accounting Officer's duties before payment of.

(a) It is certified for payment by the officer who is authorised to do so.

(b) It is stamped "checked and passed for payment at(Name of station) only", and is duly signed to that effect by the checking officer in the appropriate place on the voucher.

(c) It is not more than three months since the voucher was signed by officer controlling expenditure

(d) It is accompanied by a schedule in the following form :

Departmental Office of issue.....Serial No. of Schedule..... Date:.....			
Departmental P. V. No.	Payee	Amount ₹ : k	For payment at
<i>Total</i>			
I certify that the above vouchers have been entered in my Vote Book and funds are available therein.			
_____ Signature of officer controlling expenditure			

(e) The voucher is stamped, "Entered in the Vote Book" and signed by the officer maintaining or keeping the Vote Book. (see F.R. 407).

612. When a voucher is submitted to a Sub-Treasury or Cash Office for payment at another station, it will, after being checked and stamped in accordance with Regulation 609, be sent under security schedule of Transfer of Payment Vouchers through the Sub-Treasurer (See TF 193).

Vouchers payable at other stations.

613. Payments shall be made only to the persons named in the vouchers or their properly authorised representatives. Paying Officers must satisfy themselves that the person claiming the payment is the person authorised to receive the amount and it is the duty of the ministry, extra-ministerial office and other arms of Government authorising payment to furnish proof of identity if required. This can be done by a member of the ministry, extra-ministerial office and other arms of Government attesting payment at the Treasury or Cash Office. Vouchers must be receipted in the presence of the paying officer by the payee or his properly authorised representative at the time payment is actually made, and the amount received completed in words.

Payments : Identification of payees.

614. Where a payee is an illiterate, his or her mark must be witnessed by a literate official other than the paying officer. A description of the witness should be given, e.g. name, rank, title, etc. on the voucher. When necessary, a witnessed sub-receipt bearing the names and marks of the payee shall be attached to the voucher. Receipts in vernacular characters should likewise be certified and witnessed.

Payments Where payee is an illiterate.

615. When payments are to be made to legal representatives, authorities such as Powers of Attorney, Letters of Administration, etc. shall be presented to the Sub-Accounting Officer for inspection and a certificate showing that they have been seen should be appended to the voucher. If possible, the authority itself should be attached to the voucher. The only exception to this rule is that provided by Section 64 of the Administrator-General's Ordinance (Administrator-General Act Cap. 473) governing payment to the legal personal representative of a deceased person when the amount of the estate does not exceed N2,000 (see Chapter 2103.)

Payments to legal representatives.

616. Payments to firms, shall be made only by cheques crossed "Not Negotiable", "Account Payee only", in favour of the firm. For the purpose of cheque collection, each firm shall forward to the ministry/extra-ministerial office and other arms of Government a letter of introduction on the firm's letter-head, signed by the Chief Executive (or Managing Partner in the case of partnership) authorising the release of cheque to an accredited representative whose specimen signature and passport photograph (duly endorsed) must be given. The letter shall be endorsed by the Head of Department that initially awarded the contract to the Director, Finance and Accounts.

Payments to Firms.

617. When it is impracticable to obtain receipts for petty disbursements, a certificate to that effect must be given on the face of the voucher signed by the payee.

Honour Certificate.

618. When a payment to a firm is in doubt due to loss of relevant documents e.g. Payment Voucher and an initial investigation has revealed that no payment had been previously made to the firm, the payee shall be made to issue a certificate of indemnity to indemnify the federal government against double payment should an earlier payment be established at a later date.

Certificate of Indemnity.

619. Any payment due to or received by any government officer in his official capacity shall be paid to the Treasury for which official receipt shall be obtained.

Payments officially received.

620. Receipts given on payment vouchers are liable to Stamp Duty in accordance with the Stamp Duties Ordinance (Stamp Duties Act Cap. 411). The following tables show briefly the nature and amount of payments which are: (a) liable to and (b) exempt from Stamp Duty. The tables are comprehensive and in doubtful cases reference should be made to the Ordinance. It should be noted that a receipt given without being stamped may only be stamped after execution under penalty.

Stamp Duty: when necessary.

- | <i>(a) Nature of Payment liable to ₦50.00 Stamp Duty</i> | <i>Conditions under which no Duty is payable.</i> |
|---|--|
| <ul style="list-style-type: none"> <i>(i) Receipts given for payment for goods supplied or services rendered.</i> <i>(ii) Refunds of amount deposited in the Treasury, unless the receipts such payments are exempted Under Table (b)</i> <i>(iii) Fees drawn by normal salaries, e.g. Language Examiners, etc.</i> <i>(iv) Gratuities for passing Language Examinations.</i> <i>(v) Composite vouchers for payment of several separate amounts.</i> | <p>If the amount is ₦1,000 or over a ₦50.00 stamp is required in respect of each signature acknowledging an amount liable to Stamp Duty (where the arrangement of a voucher makes such action possible, amount payable to the same person may be bracketed together and be received by one signature).</p> |
| <i>(b) Exempt from Stamp Duty Under all Conditions</i> | |
| <ul style="list-style-type: none"> <i>(i) Payments for goods supplied or services rendered if the amount is under N1,000.00</i> <i>(ii) Advances of salary</i> <i>(iii) Salaries, duty pay, seniority pay</i> <i>(iv) Duty tour, travelling and transport Allowances</i> <i>(v) Wages</i> <i>(vi) Refund of out-of-pocket expenses incurred and paid by officers in the course of their duties</i> <i>(vii) Pensions, Gratuities, Compassionate Allowances</i> <i>(viii) Repayments of prisoners' property and sums deposited in the Treasury under the provisions of the Mineral Act.</i> <i>(ix) Refunds of overpayments to Government</i> <i>(x) Customs drawbacks</i> <i>(xi) Customs duties refunded upon certificate of over-entry or upon re-importation certificates</i> <i>(xii) Receipts given by officers on behalf of Government in their official capacity.</i> <i>(xiii) Imprest</i> | |

(xiv) Advances (other than advances of Salary) where the officer receives no personal benefit therefrom.

(xv) Receipts given by accused person for money taken from him on arrest.

(xvi) Duplicate receipt required for payment of several amounts

621. Where banking facilities are available, all payments to the public other than firms covered under FR 614 must be made by cheque crossed "Account Payee only".

Payments
by cheque.

622. Immediately after payment is made, the paying officer shall stamp the original voucher and all copies, all invoices, warrant or other supporting documents "PAID".

"PAID"
Stamps.

623. Where a payment voucher is presented at a Sub-Treasury or Cash Office for the purpose of obtaining cash for payment to be made elsewhere, as in the case of drawing cash for the payment of salaries, wages, etc. it shall be accompanied by a cheque/cash order form signed by the officer authorising the voucher, and bearing the signature of the officer authorised to receive the cheque/cash. A separate cheque/cash order form is required for each voucher. At the end of payment, the officer authorised to receive cheque/ cash shall receipt the form which should be retained by the Sub-Accounting Officer as a temporary voucher until the Payment Voucher is returned duly receipted by the payee, whereupon the cheque/cash order form shall be released to the authorised officer. On no account should a cheque/cash order form be released until the receipted voucher is returned to the Sub-Accounting Officer except as provided in Regulation 622.

Cash or
cheques
order
forms.

624. Vouchers withdrawn against cheque/cash order forms must be returned to the Sub-Treasury or Cash Office within seven days. If payment cannot be effected within that period, the cash should be paid into the Sub-Treasury or Cash Office along with the unreceipted payment voucher. A Treasury Receipt shall be issued for the amount of cash returned and the cheque/cash order form released. Particulars of the Treasury Receipt shall be endorsed on the unreceipted voucher as evidence that the amount has been refunded.

Payment to
be effected
within
seven days.

625. Advances recovered or any other sums recoverable from payments due must be inserted in the payment voucher, the gross amount being shown as a debit in the cash book and necessary credit entries as receipts in respect of the deductions. The credit entries shall be supported by receipt vouchers. (Treasury Form 15).

Deductions
on payment
vouchers.

626. Payments may be made outside Nigeria under situation encountered below :

Payments
outside
Nigeria.

(a) The regular expenditure of Overseas Missions is controlled by A.I.Es issued by the Ministry of Foreign Affairs. In addition, the Nigerian Missions abroad are authorised to make payments to Nigerian students.

(b) Nigerian Missions Overseas may make payments to Ministers and Government Officials on official overseas tours only on the authority of a specific letter of authority or A.I.E.

(c) Any other payment shall be effected through the Federal Ministry of Finance (Foreign Exchange Department). Requests for such payments should be submitted to the Federal Ministry of Finance (Foreign Exchange Department) in a letter form and should contain all relevant information including the name and the address of payee, amount, description of the payment, classification and the authority and shall be supported with copies of the relevant invoice, documents, etc.

(d) Settlement of inter-territorial accounts with other Administrations shall be effected through the Central Bank of Nigeria or as directed by the Accountant-General.

627. (i) A Sub-Accounting Officer who is releasing a payment voucher in place of cash/cheque order form shall maintain a register of outstanding voucher TF 73 in respect of the payment voucher he has released for payment outside his office. The specimen of the register is presented :

Register of
Outstanding
Payment
Vouchers.

(1)	(2)	(3)	(4)	(5)	(6)
Departmental P.V.No.	Payee	Amount ₦ : k	Officer authorising Voucher initials and date	Officer signing Cheque Order Form and date	Date Cheque Order Form collected from Sub- Treasury or Cash Office

(ii) The above specimen Register provides minimum requirements and may be elaborated to meet Departmental needs. The authorising officer shall ensure that the Register, with the first three columns completed by the officer who prepared the voucher, is produced to him each time he is asked to sign a voucher and/or Cheque/Cash Order Form. The Authorising Officer shall then complete columns 4 and 5. He will complete column 6 when the voucher clerk produces the Cheque/Cash Order Forms retrieved from the Sub-Treasury or paying Cash Office. The authorising officer shall ensure that the Register is produced for his inspection at least once a week. Gaps in column 6 will be followed up as to why any voucher is still outstanding and if payment cannot

be made the cash must be immediately refunded to the Sub-Treasury or Cash Office from which it was drawn, (see Regulation 622).

628. Officers authorised to draw cash/cheques on a strength of Cheque Order Form should not be below the rank of Accountant II or Higher Executive Officer (Accounts).

Officers
Drawing
cash/
cheques.

629. If a voucher is outstanding the following steps should be taken to secure its return :

Outstanding
Vouchers :
Return to
paying
officers.

(a) Not later than seven days after payment, the paying Sub-Accounting Officer shall apply in writing to the Departmental Officer responsible, requesting the immediate return of the receipted voucher, or the unreceipted voucher and equivalent cash as the case may be.

(b) Not later than seven days after issue of the first written application, the paying Sub-Accounting Officer shall again apply in writing to the Departmental Officer for the return of the outstanding voucher, with a copy to the Accounting Officer concerned.

(c) If the voucher is still outstanding seven days after issue of the second written application, the paying Sub-Accounting Officer will notify the Accounting Officer who will immediately inform the Accountant-General. The Departmental Officer who withdrew the voucher shall be held responsible for the amount on the outstanding voucher.

630. If a payment voucher is reported lost, prompt investigation shall be made. It must be established immediately whether payment has been made or whether the cash drawn is still on hand. If a loss or fraud has occurred, action will be taken in accordance with F.R. Chapter 25. Where the Accounting Officer is satisfied that no loss or fraud has taken place he will submit a report on the circumstances of the loss of the voucher to the Accountant-General. The report will be accompanied by a copy of the voucher with the following certificate thereon signed by the authorising officer :

Lost
Payment
Voucher :
Action to be
taken.

I am the officer

* (a) who signed the original voucher

* (b) now controlling the vote

and I certify that to the best of my knowledge and belief this is the true copy of the original voucher and that no fraud has been perpetrated.

The Accountant-General will consider the circumstances of the case and on behalf of the Minister of Finance, rule whether the copy voucher is admissible to support the accounts.

* Whichever is inapplicable to be deleted.

631. Commencing 1st January 2009, all payments except where exemption has been granted shall be made through electronic payments.

**Commence-
ment of e-
payment
policy.**

632. The use of cheques and cash for payment is hereby prohibited except as provided in 631. Violation of this provision shall attract sanctions as provided for in this FR.

**Prohibition
of use of
cash/cheque
for pay-
ment.**

633. Irrespective of provisions in these regulations on cash and cheque operations, no cash or cheque operation should be conducted unless approval has been granted by the Honourable Minister of Finance on the recommendation of the Accountant-General.

**Honourable
Minister's
Approval.**

CHAPTER 7

BANK ACCOUNTS AND CHEQUES

701. (i) No official bank account shall be opened unless authorised by the Accountant-General. Each approved account shall be maintained under an official designation.

Authority
for opening
bank
account.

(ii) Each establishment shall be allowed to operate only three (3) bank accounts as follows :

- (a) Salary Account ;
- (b) Overhead Cost Account ; and
- (c) Revenue Account.

No other bank account shall be allowed without the express approval of the Accountant-General.

(iii) No ministry shall be allowed to operate any bank accounts in the outstation office without approval of the Accountant-General.

(iv) No multiplicity of bank accounts shall be allowed beyond the three account listed above.

(v) Every organisation shall submit a return of their bank accounts half-yearly to the Accountant-General giving details of all bank accounts maintained, the name of the bank, account number, designation and branch, name and rank of the signatories to the account.

702. All Capital Accounts shall be maintained at the Central Bank of Nigeria or any other Banks as may be designated by the government of the federation and authorised by the Accountant-General.

Capital
Account.

703. (i) Every cheque leaf shall be crossed and stamped with the correct account number.

Cheques.

(ii) The designation of the account shall be stamped at the bottom of the cheque below the space provided for signatories to the account.

(iii) The name of the payee shall be written in full and the use of abbreviation shall not be allowed.

704. Federal Government bank accounts in Nigeria shall be maintained at the Central Bank of Nigeria, or such other banks as may be authorised by the Accountant-General.

Federal
Government
Bank
Accounts.

705. (i) All Accounting Officers shall furnish the details of commercial banks being used with certified specimen signatures of the officers authorised to sign cheques drawn on official accounts he shall advise on any subsequent changes in signatories. Notification to the bank of any changes in respect of officers authorised to sign cheques on an account must be signed by one of the current signatories to the account and counter-signed personally by the Accounting Officer. Delegation of this authority shall not be allowed.

Authorised signatories and specimen signatures : Commercial Bank.

(ii) Prompt notification should be given when an officer's authority to sign is cancelled.

(iii) A copy of every notification concerning a change in authorised signatures shall be sent to the Accountant-General. All notifications shall be forwarded under confidential cover and shall be accompanied by certified specimen signatures of the new signatory or signatories.

706. (i) In the case of an account maintained with the Central Bank of Nigeria, the Accountant-General shall countersign the special form provided for specimen signature.

Authorised Signatories and Specimen signatures : Central Bank.

(ii) Where accounts are maintained at the Central Bank the special form provided for change of signatory shall be used.

707. Signatories to an official bank account shall be categorized into A & B, with the officers operating the accounts in category A, while the officers in category B shall be the counter-signatories. No signatory shall be below the Rank of Accountant I or designated officer of equivalent rank. On no account should a cheque/bank mandate be signed by signatories belonging to one category.

Signing of cheques/ Bank Mandate.

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

Making of Payments.

709. The Accountant-General and the Auditor-General or their representatives shall have the right of access to records of all bank accounts of all ministries, extra-ministerial offices and other arms of government and are entitled to any information they may require in connection with such accounts.

Right of access to bank accounts.

710. No government bank account shall be overdrawn, or any temporary advance obtained from a bank. In the event of an account being overdrawn, the officer responsible shall be made to refund any bank charges incurred thereon.

Overdrafts.

711. (i) Idle funds in the accounts of missions abroad may be invested in short term deposits but with the prior approval of the Accountant-General.

Idle funds in Missions abroad.

(ii) Where such idle funds are invested, the accrued interests received thereof, shall be classified to the appropriate revenue head and sub-head and remitted to the Treasury.

(iii) Where the provisions of FR. 711(i) and (ii) above apply, proper investment records shall be maintained by the mission concerned. The Accountant-General and Auditor-General shall be informed when the bank deposit or the investment is made.

712. The capital and recurrent Accounts of all Federal ministries/extra-ministerial offices and other arms of government shall be funded as follows :

Funding of
Ministries
accounts.

(a) Warrant and A.I.E. from Budget Office: On release of quarterly warrants by the Budget office, the Accountant-General shall issue advice to the Central Bank to credit the bank accounts of ministries/extra-ministerial offices and other arms of government.

(b) On release of any supplementary general warrant of recurrent expenditure, the receiving ministry/extra-ministerial office and other arms of government is similarly funded as in (a) above.

(c) Any A.I.E. issued by the Budget Office to any ministry, extra-ministerial offices and other arms of government on votes controlled by the Budget Office shall be supported with cash backing from the Accountant-General. A.I.E. will be issued by the Budget Office in not less than four copies. Original and Duplicate copies shall be forwarded to the receiving ministry/extra-ministerial office and other arms of government, the triplicate copy to the Accountant-General and the quadruplicate copy retained for record purpose.

(d) The despatch of the A.I.E.s by Budget Office to the Accountant-General and the ministries /extra-ministerial offices and other arms of government shall be done simultaneously. The Accountant-General on receipt of the AIE's shall immediately issue payment advice to Central Bank of Nigeria with a copy endorsed to the receiving ministry/extra-ministerial offices and other arms of government.

(e) The cash funding will be classified to the Cash Transfer Account of the Funds Department in the 2000 series. For example, if Accountant-General is funding the Federal Ministry of Education, he will advise the Funds Department to classify the debit to Head 2042 and this will be reciprocated by the receiving Ministry on receipt of Central Bank of Nigeria Credit advice in classifying its receipt voucher to Head 2042.

713. Personal money shall in no circumstances be paid into a government bank account, nor shall any public money be paid into a private bank account. An officer who pays public money into a private account is deemed to have done so with fraudulent intention.

Public and personal money to be kept separate.

714. Where a Bank account is kept, only sufficient cash to meet small payments shall be allowed while all payments should be made by cheques. On no account shall contract payments be made by cash.

Payments by cheques.

715. Sub-Accounting Officers must ensure that all sums paid direct into their bank accounts are brought to account in their cash books promptly.

Sums paid into Bank.

716. All officers authorised to keep bank accounts must compare on weekly basis, and at the close of each month, the entries appearing in the bank statements with those in their cash books and effect early clearance of outstanding items (see Regulation 807). At the end of the month, a bank statement signed by the manager of the bank, shall be submitted with the monthly transcript and accompanied with a reconciliation statement signed by the Sub-Accounting Officer (see Regulation 806).

Reconciliation of bank account with cash book.

717. Sub-Accounting Officers shall maintain a cheque summary register in addition to a cash book. All daily entries in the bank account e.g. cheques drawn, debit and credit advices, etc shall be recorded in the cheque summary register by an officer other than the cashier. The balances as shown in the cheque summary register will be reconciled with the bank balance as shown in the cash book on a daily basis. The Director of Finance and Accounts should ensure full compliance with the provisions of this section.

Cheque Summary Register.

718. Every request for official cheques/books shall be signed by one of the authorised signatories to the account and countersigned by the Head of Accounts.

Cheques : Supply of.

719. (i) A cheque received should be made payable to "Federal Government of Nigeria." A cheque may be accepted, however, if made payable in the official designation of a government account. If not already done, all cheques should be crossed "Not Negotiable" and "Account Payee Only" immediately on receipt. Sub-Accounting Officers and Revenue Collectors shall first satisfy themselves as to the identity and standing of the drawer of the cheque and ensure before acceptance that :

Cheques : Acceptance of.

- (a) The cheque is correctly dated (i.e. not stale or post-dated)
- (b) The amounts in words and figures agree.
- (c) The drawer's signature is appended.
- (d) The cheque is not torn or mutilated

(e) Alterations of any kind are covered by the full signature of the drawer.

(f) If drawn on a branch of a bank situated in a town other than that at which the cheque will be paid in for collection, the cheque must bear the endorsement "Commission to Drawer's Account" with the full signature of the drawer added thereto.

(g) On receipt from the Bank, all cheques should immediately be stamped to show the full names of the office operating the Bank Account.

(h) All cheques above N20,000 must be properly confirmed with the designated banks before acceptance.

(ii) Cheques not complying with any of the above conditions shall not be accepted.

720. (i) Cheques received shall be paid to the bank account not later than the next business day after receipt. However, if a Revenue Collector or Sub Accounting Officer receives a cheque liable to bank commission not endorsed in accordance with regulation 719(f) and considers that it is not in the public interest to return the cheque to the drawer for the necessary endorsement to be made the following steps shall be taken :

Disposal of cheques received.

(a) Revenue Collector shall pay the cheque to Sub-Accounting Officer to whom he normally accounts.

(b) Sub-Accounting officer shall remit the cheque together with completed remittance voucher (Treasury Form 18) to Sub-Treasury at the station on which the cheque is drawn.

(c) Self-Accounting Ministries may remit cheques between their own offices, where these exist.

(ii) Remittances of cheques must be dispatched by courier service in properly sealed envelopes. On no account may cheques received by a Sub-Accounting Officer be endorsed or assigned to a third party.

721. (i) The following guidelines shall apply in the remittance of money to field officers in respect of overhead costs :

Remittances of Money to the Field Officers.

(a) Relevant original AIE should be forwarded to the receiving branch office while copies of the AIE should be forwarded to the Federal Pay Office (FPO) in respect of the affected State and Sub-Treasurer of the Federation for record purpose.

(b) The remitting ministry/extra-ministerial office and other arms of government should, through its Banker transfer the equivalent amount on the AIE to the receiving FPO. Bank Remittance Advice should be forwarded to the receiving ministry/extra-ministerial office and other arms of government, receiving FPO and the Sub-Treasurer of the Federation.

(c) In view of the present electronic banking system, the processing period of cash transfers in respect of AIE's issued by ministries/extra-ministerial offices and other arms of government in favour of state offices shall not exceed Seven (7) working days. All Accounting Officers, Directors of Finance and Accounts and Federal Pay Officers shall ensure strict compliance with this Regulation.

(d) In the event of any delay of cash remittance being traced to any officer(s), such officer(s) shall be sanctioned in accordance with chapter 31 of these Regulations.

(e) Where a delay in remittance involves any of the Banks, such defaulting Bank shall be made to pay interest at 3 *per cent* above the Minimum Rediscount Rate (MRR) in addition to being blacklisted.

(ii) The remitting ministry/extra-ministerial office and other arms of government should prepare Monthly Remittance Reconciliation Statement with the Original copy sent to the Accountant-General while a copy is forwarded to the Auditor-General.

722. (i) In order to ensure the prompt payment of salaries of all federal officers nationwide not later than 28th day of every month, all Accounting Officers shall forward to the Accountant-General and the Budget Officer of the Federation on a quarterly basis, a schedule of monthly remittances to the state offices and headquarters to facilitate direct remittance of personnel emolument to the federal pay officers through the Central Bank of Nigeria.

Salaries of
personnel
in Line
Ministries/
Agencies.

(ii) To facilitate the deadline prescribed above, all officers charged with the responsibility of salary payment shall prepare the salary vouchers and cheques in advance of the dates the Central Bank of Nigeria is to credit their bank accounts.

(iii) The Central Bank of Nigeria shall, on a monthly basis, send Credit/Debit Advice to the headquarters of ministries and agencies to facilitate the reconciliation of accounts. Copies of such Credit/Debit Advice shall also be endorsed to the Accountant-General.

723. (i) The monthly salaries of military and para-military personnel shall be paid through their bank accounts not later than 20th of each month.

Salaries of
Military
and Para-
Military
Personnel.

(ii) Pursuant to Section (i) above, the following actions shall be taken :

(a) The Ministry of Defence shall submit to the Budget Office and the Accountant-General on a quarterly basis, the schedule of monthly remittances due to each of the three (3) services. The schedule must include additional information such as particulars of banks and account numbers through which payments are to be made.

(b) The Budget Office shall issue quarterly warrants based on the submission of the Ministry of Defence as per (a) above.

(c) On receipt of monthly warrants the Accountant-General shall issue mandates for cash backing to the Central Bank of Nigeria not later than the 10th day of each month.

(d) The Central Bank of Nigeria shall ensure that the bank accounts as listed in the cash backing mandates are credited not later than the 13th day of each month. It shall also send, on a monthly basis, Credit/Debit Advice to the Ministry of Defence for the purpose of reconciliation of accounts.

724. (i) Cheques drawn on banks outside Nigeria may only be accepted with the approval of the Accountant-General.

Cheques
drawn on
Banks
outside
Nigeria.

(ii) Self-Accounting ministries/extra-ministerial offices and other arms of government will remit all foreign cheques to the Central Bank for negotiation not later than the following working day.

(iii) Except as in (ii) above, all foreign cheques shall be tendered or remitted to the Sub-Treasurer of the Federation, Abuja not later than the following working day.

(iv) The Sub-Treasurer of the Federation shall remit all foreign cheques received to the Central Bank for negotiation.

(v) The same treatment as in (i) to (iv) above, shall be given to any foreign currencies received.

(vi) Under no circumstances shall a Nigerian Mission abroad receive foreign currencies which are not acceptable in the host country.

725. Arrangements for the operation of bank accounts by Nigerian Missions Overseas shall be made between the Mission, the Ministry of Foreign Affairs and the Accountant-General, provided that a separate bank account shall be maintained.

Banking
Arrangement
for
Missions
Overseas.

726. Post-dated cheques shall not be accepted without the prior authority of the Accountant-General.

Post-dated
cheques.

727. Bills of Exchange and Promissory Notes shall not be accepted without the specific approval of the Accountant-General.

Bills of
Exchange,
etc.

728. Cheques shall not be accepted if there is any doubt as to the standing of the drawer, or suspicion that the cheques might not be honoured. Accounting Officers should arrange wherever possible for bank guarantees to be furnished, from any of the banks officially listed by the Federal Ministry of Finance for that purpose.

Bank
Guarantee.

- 729.** Under no circumstances shall personal cheques be exchanged for cash from any government funds. **Personal cheques.**
- 730. (i)** When a cheque which has been credited to Revenue (or a Below-the-Line account) is returned dishonoured by the bank the amount shall be debited to the Revenue Head and Sub-Head (or Below-the-Line account) originally credited. The Sub-Accounting Officer shall immediately request the officer who accepted the cheque to obtain reimbursement from the drawer (see also regulation 732). It shall be the ultimate responsibility of the Accounting Officer concerned to ensure that these amounts are recovered, instituting legal action if necessary. Dishonoured revenue cheques shall be reported as arrears of revenue, as applicable, in accordance with regulation 226(i). **Dishonoured Cheques : Revenue/ Below-the-Line accounts.**
- (ii)** Any revenue paid to bank which does not appear in the bank statement after a reasonable period shall be investigated and a written reply for its non appearance shall be obtained from the bank and necessary reconciliations effected.
- (iii)** No Treasury receipt shall be issued until all cheques received are cleared by the bank.
- 731.** An officer accepting a cheque which is subsequently dishonoured shall be surcharged for the full amount, if the provisions of Regulation 719 were negligently disregarded. **Responsibility in a case of negligence.**
- 732. (i)** Bank debits in respect of dishonoured cheques shall be cleared (in accordance with Regulation 730) or refunded by the drawer not later than the next business day after receipt of the dishonoured cheque from the bank. **Dishonoured Cheque : Bank advice.**
- (ii)** Under no circumstances may a dishonoured cheque be held as cash.
- 733. (i)** A departmental dishonoured cheques register shall be maintained and particulars of all dishonoured cheques returned by the bank shall be entered therein on receipt of the dishonoured cheques (see Appendix 11). **Dishonoured cheques register.**
- (ii)** The register shall be checked monthly by the Head of accounts to ensure that clearances are pursued and recoveries effected.
- 734. (i)** No government organisation or agency shall place government funds in any commercial Bank that will charge any commission on transactions. **Bank Charges.**
- (ii)** All Sub-Accounting Officers shall ensure that monthly statements of bank accounts are obtained regularly and to confirm that no commission on turnover (COT) is being charged.
- 735.** Officers incurring unauthorised commission charges on cheques shall be liable to surcharge of the amount involved. **Un-authorised Commissions.**

736. (i) All unused cheque books must be kept in the strong room or safe under the control of the officer who keeps the bank account. Cheque books in use must be kept under lock and key when not in use and at the close of business each day.

Care of
cheque
books.

(ii) Officers authorised to operate bank accounts are responsible for ensuring that no cheque leaf is extracted from a cheque book for fraudulent purposes.

737. (i) When a cheque is defaced or mutilated, it must be cancelled, and affixed to the stub and retained in the cheque book. The designated banks shall be informed promptly in writing about the particulars of the cancelled cheques.

Cancelled
cheques.

(ii) A cancelled cheque register shall be maintained to record the particulars of all cancelled cheques.

738. When money is paid to the bank, the bank paying-in-slip (Bank Tellers) and the duplicate (and triplicate when used) must be specific as to cheques, notes and coins. The duplicate copy must be examined to see that it bears an acknowledgment of receipt by the bank and that the specification has neither been altered, added to, nor substituted after the lodgement. The correct account number shall be stamped at the top of the teller or paying-in-slip.

Bank
Tellers.

739. Idle funds in the Bank Accounts of Ministries, Departments and Agencies shall only be invested in Treasury Bills in accordance with extant circulars.

Investment
of Idle
Funds.

CHAPTER 8

CASH BOOK AND MONTHLY ACCOUNTS

801. A Sub-Accounting Officer as defined by FR 115 is required to keep a Treasury Cash Book No. 153A (see Appendix 9) or a cash book in such form as may be approved by the Accountant-General, in consultation with the Auditor-General. He shall keep such other books of accounts as may be prescribed.

Keeping of Cash Book and Other Books.

802. A Sub-Accounting Officer shall enter promptly into the cash book all sums of money received by him or paid by him as a public officer, supporting such entries by a receipt or payment voucher on the prescribed form. Receipt and payment vouchers shall be numbered consecutively, from No. 1 each month in the order in which the amounts are received or paid, and will be entered into the cash book accordingly.

Posting of vouchers into Cash Book.

803. Revenue Expenditure, and Below-the-line vouchers will be submitted to Sub-Accounting Officers in duplicate, except as may be otherwise directed from time to time by the Accountant-General. The terms "Revenue" and "Expenditure" refer to receipts and payments, respectively under Heads appearing in the recurrent and capital Estimates while Below-the-line refers to receipts and payments for services that are not specified in the approved Annual Budget estimates.

Submission of vouchers.

804. The cash book shall be ruled off and balanced daily by the cashier who will enter the cash specifications of the balance in hand in the cash book. The Sub-Accounting Officer will check the cash against the specification and will initial the cash book. Cheques held as cash at the close of business will be paid to the bank or otherwise cleared on the next business day. In no circumstances may a cheque which has been presented to the bank and returned unpaid be held as cash. The procedure for dealing with dishonoured or unpaid cheques is laid down in Chapter 7 of these Regulations.

Balancing of Cash Book.

805. The cash book shall be signed at the end of each month by the Sub-Accounting Officer whose signature will be taken as certifying the correctness of the entries and cash balance. The cash book will be supported by a balance statement as shown below :

Balance Statement.

	₦	k
Opening balance (i.e. the closing balance of the previous month)		
Add : Total receipts for the month
Deduct : Total payments for the month
Closing Balance
		—————
		—————

.....
Signature of Sub-Accounting Officer

806. Where a bank account is maintained, a bank reconciliation statement and certified bank statement as at the last business day of the month shall be attached to the cash book. Bank reconciliation statements will be prepared as follows, individual items being specified, to explain any variation from the balance shown in the cash book.

Bank Reconciliation.

			N
Cash book balance as at (date.....)	
Add cheques issued but not presented to bank	
Add Receipts (credits) in bank not in cash book	_____
Deduct Payments (debits) in bank not in cash book	
Deduct Receipts (credits) in cash book not in bank	_____
Bank Balance as at (date.....)			=====

807. Sub-Accounting Officers will ensure that all outstanding items in the Bank Reconciliation Statement are cleared expeditiously. In this regard :

Prompt clearance of Items outstanding in bank reconciliation.

(a) Unpresented cheques which become stale after 6 months should be written back in the Cash Book after written confirmation of non-payment from the bank.

(b) Payments (debits) in Bank not in cashbook should be thoroughly investigated and brought into cashbook at the earliest possible time.

(c) Prompt action should always be taken to obtain bank advices to confirm the various entries in the bank statement as the effectiveness of the Bank Reconciliation Statement lies in the prompt clearance of outstanding items.

(d) Schedules which usually support Bank Reconciliation Statements should be sufficiently informative to facilitate effective clearance action.

808. (i) Sub-Accounting Officers shall submit their accounts by the fourteenth day of the following month or within such other period as may be prescribed by the Accountant-General. Sub-Accounting Officers at the Nigerian Overseas Missions shall also ensure the dispatch of their accounts by the fourteenth day of the following month either by diplomatic bag or courier service.

Submission of monthly accounts.

(ii) All Accounting Officers shall ensure strict compliance with the provision of sub-section (i) above.

809. The Monthly Consolidated Account otherwise known as "Transcripts" will consist of :

Monthly Consolidated Accounts (Transcripts).

(i)(a) Original cash book folios arranged in strict date and numerical order, with cash specification on the last page.

(b) Original and duplicate receipt and payment vouchers in respect of transactions carried out on behalf of other ministries/agencies (with additional copies where prescribed).

(c) Balance Statement.

(ii) Bank Reconciliation Statement duly supported with Certified Bank Statements.

810. In the event of all vouchers not being available to accompany the account, a list of outstanding vouchers (Treasury Form 34) shall be forwarded and voucher substitute (Treasury Form 72) in (duplicate) inserted. Voucher substitutes will show month and year of account and will also contain payment voucher number, classification, amount paid and sufficient details to permit identification of the transaction.

**Voucher
Substitute.**

811. (i) Sub-Accounting Officer shall maintain a register of outstanding vouchers (Treasury Form 73) which shall be marked off as they are received.

**Register of
outstanding
vouchers.**

(ii) It is the personal responsibility of the Sub-Accounting Officer to obtain acquittal for the payments out of public funds and this responsibility exists until he has obtained the relevant payment vouchers (See Regulation 621). Should he be unable to obtain the return of an outstanding voucher, he shall take action as laid down in Regulation 626.

812. The Head of Accounts of a self accounting unit will bring to account in his main and subsidiary ledgers all transactions conducted by his Sub-Accounting Officers and shall submit the consolidated account of the unit to the Accountant-General as in Financial Regulation 808.

**Accounts of
Self-
Accounting
Unit.**

CHAPTER 9

ADJUSTMENTS

901. Adjustments are effected by means of Journal entries which enable transfers to be made from one account to another without actual receipt or payment of cash. Examples of these are adjustments between expenditure or revenue sub-heads, correction of accounting errors arising from misclassifications and the ultimate allocation of Unallocated Stores.

Adjustments :
Nature of.

902. Types of adjustment vouchers shall include the following :

Adjustment
Vouchers :
Types.

(a) Adjustment Voucher (TF23)

(b) Supplementary Journal Voucher (SJV)

(c) Principal Journal Voucher (PJV)

903. (i) The Adjustment Voucher (TF 23) which is designed to adjust inter-ministerial transactions is mostly used in ministries, extra-ministerial offices and other arms of government.

Adjustment
Voucher TF
23.

(ii) Adjustments shall be submitted on Treasury Form 23 in quadruplicate, or as otherwise directed. Two copies of the voucher must be signed in full.

(iii) The ministry, extra-ministerial office or other arms of government which is receiving the adjustment voucher shall stamp and return one of the fully signed voucher as evidence of acceptance or rejection.

904. (i) In addition to use of TF 23 in the foregoing section, the SJV and PJV are used in the Office of the Accountant-General of the Federation (OAGF) for the Preparation of Consolidated accounts. While SJVs are used for all adjustments and transfers that are made before the "Below-the-line Statement" is extracted, all subsequent transfers and adjustments are effected by means of PJVs.

Supplemen-
tary and
Principal
Journal
Vouchers.

(ii) PJVs shall be prepared for the following reasons :

(a) to correct misclassification of accounts detected by the main accounts.

(b) to adjust the accounts e.g when funds, rightfully belonging to one state have been wrongly credited to another.

(c) effect month-end transfer of accounts from Above-the-line Accounts to Below-the-line Accounts ; and

(d) effect annual transfers.

(iii) The SJVs shall be prepared for two main reasons :

(a) to adjust differences between ministry transcript's figures and those contained in the Bank Transfer Statements prepared by the Sub-Treasurer of the Federation ; and

(b) to re-classify accounts before the Trial Balance is prepared.

905. Adjustment vouchers must clearly indicate the reason for the adjustment, and must make full reference to the original debit or credit being adjusted, i.e., name of Sub-Treasury or Cash Office, voucher number and month of account and particulars of Treasury or Audit Query if applicable. A cross reference to the adjustment voucher shall be endorsed upon the voucher on which the debit or credit first originated.

Information
on
Vouchers.

906. Where adjustments affect expenditure sub-heads in a current financial year, the amounts whether debit or credit must be entered in the vote book and the relevant vouchers stamped accordingly before the officer controlling the vote accepts. After inclusion in the Accountant-General's account, numbered copies of the vouchers shall be returned to the officer controlling the votes with the monthly advice schedules.

Vouchers to
be recorded
in vote
books.

907. Adjustments in which Unallocated Stores and Workshops Accounts are credited must be embodied in the relevant Material Expense Statement (M.E.S.). Vouchers supporting adjustments between votes which are not to be included in the M.E.S. must bear the signature of the engineer or officer actually in charge of the vote.

Material
Expenses
Statements.

908. Vouchers in respect of adjustments arising from reconciliations should, wherever possible, accompany the Reconciliation Statements.

Adjustments
arising
from
reconciliations.

CHAPTER 10

IMPREST

1001. The term "Imprest" is applicable to all sums advanced to a public officer to meet expenditure under current estimates, for which vouchers cannot immediately be presented to a Sub-Accounting Officer for payment.

Definition.

1002. Imprests are issued by the Accountant-General of the Federation and the Accounting Officers of Self-Accounting ministries/extra-ministerial offices and other arms of government. The authority for issuing Imprests is conveyed in the Annual General Imprest Warrant issued by the Minister of Finance to the Accountant-General (see Appendix 5).

Imprest
Warrant.

1003. (i) The General Imprest Warrant shall be issued by the Minister of Finance immediately after the enactment of the Annual Appropriation Act.

Warrant :
Authority
for
Issuance.

(ii) The Accountant-General will notify Accounting Officers of the signing of the General Imprest Warrant by the Minister of Finance. In accordance with the provision of FR 1002, no imprest moneys may be issued until that authority has been conveyed and received.

1004. (i) Imprests are of two types, namely :

Types of
Imprests.

(a) Standing Imprests which may be replenished from time to time during a financial year by the submission of paid vouchers to Sub-Accounting Officers for reimbursement.

(b) Special imprests which is granted for a particular purpose and must be retired in full when the purpose has been achieved.

(ii) On no account shall personal advance be used in disguise of Special Imprest, in the procurement of stores which is governed by the provision of chapter 23 of these Regulations.

1005. Applications for imprests should be made to the Accountant-General or in the case of a self-accounting agency, to the Accounting Officer and should state the amount and purpose for which it is required.

Application
for
Imprests.

1006. Authorities for issue and payments of imprests shall be effected on a Departmental Imprests Warrant (Treasury Form 9), with a copy sent to the Auditor-General. All imprests issued and their retirement shall be recorded in a special imprest ledger. Issues shall be classified to "Imprests" General Ledger Account in the name and designation of the Imprest Holder. The number of the Imprest Warrant shall be recorded on all relevant vouchers.

Issue and
Recording
of Imprests.

1007. The procedure for operation of imprest shall be as follows :

(a) Every imprest holder will keep a cash book and will record therein

Procedure
for
operation of
Imprest.

all receipts and payments. (see specimen at appendix 10) This applies also to imprests for telegrams and postage.

(b) All imprest payments shall be supported by Sub Receipts (Treasury Form 10).

(c) Vouchers should be classified to the Heads and Sub-heads of the approved Estimates and the imprest holder will retain a copy of each voucher.

(d) Entries should be made in the cash book on the day they occur and will show particulars of each receipt or payment.

(e) The cash book shall be balanced regularly, ruled off, and the cash on hand regularly checked by a senior officer, who will certify the cash book accordingly. Accounting Officers shall issue instructions concerning the frequency of the check, having due regard to the size of the imprest and the number of payments made.

(f) The cash in bank as shown by the cash book will be regularly reconciled with the bank statement, and the Reconciliation Statements duly certified by a senior officer.

(g) A record shall be kept of vouchers which have been submitted for reimbursement and reimbursed moneys brought to account immediately they are received.

(h) Imprest cash shall be kept separate from other moneys at all times.

(i) The provision of Regulations 1103 or 1104 as appropriate will apply with regard to the custody of imprest cash.

(j) The duty of maintaining the imprest cash and cash book shall not be delegated to an officer on a salary grade level lower than Assistant Executive Officer (Accounts). The officer must also be conversant with the book-keeping procedure for posting and balancing of the cash book (see Appendix 10 for specimen cash book rulings).

1008. Imprest holders must duly observe all regulations regarding the control of expenditure and the disbursement of public money and are responsible for the correctness of vouchers signed by them (see Regulation 410). They are also responsible for ensuring the early submission of paid vouchers for reimbursement. The imprest may be used only for the purpose for which it is issued and Imprest holders shall not use other public funds for imprest purposes.

Imprest
Holders'
Responsibilities.

1009. Where an imprest is granted, the imprest holder must open a bank account in his official designation (see Chapter 7), unless authority is given to the contrary by the Accountant-General.

Imprest
Holders'
Bank
Accounts.

1010. (i) To obtain reimbursement of amounts paid from an imprest, the holder shall submit the properly completed and receipted payment vouchers for the amount expended to the Sub-Accounting Officer who issued the imprest. The vouchers shall be classified direct to the expenditure heads concerned and not to "Imprest". The reimbursement must not exceed the amount of the expenditure vouchers submitted. Replenishment of amount paid from imprest will be effected at least once a month.

Reimbursement of Imprests.

(ii) Pursuant to sub-section (i) above, it shall be the direct responsibility of the Director of Finance and Accounts or the Head of Accounts, as the case may be, to ensure that reimbursement payment vouchers are classified to the ministry's Heads and Sub-Head of Accounts and not to the imprest control account of the Accountant-General.

1011. (i) All standing imprests must be retired on or before the 31st December of the financial year in which they are issued while Special Imprests shall be retired immediately the reasons for which they were granted cease to exist. Retirement will be effected by the production of vouchers and/or cash for the full amount of the imprest.

Retirement of Imprest.

(ii) If an imprest is retired at a station other than that in which the warrant is drawn, the officer to whom the imprest was issued must immediately notify his ministry or department and the Sub-Accounting Officer who issued the imprest, stating the number of the warrant and date, number and amount of relevant receipt voucher. It is the responsibility of the Sub-Accounting Officer who issued the imprest to verify the receipt voucher particulars.

(iii) All Self-Accounting ministries/extra-ministerial offices and other arms of government shall submit to the Accountant-General of the Federation within twenty-one days of the end of the financial year a return showing details of imprests issued and particulars of the vouchers (receipts or adjustments) by which the imprests were retired.

1012. Sub-Accounting Officers and Imprest Holders are required to see that all imprests are retired in accordance with Regulation 1011 (i). Suitable arrangements should be made to ensure that all vouchers submitted for reimbursement are passed before the end of the financial year. However, if in special circumstances completed vouchers cannot be submitted in time, the Imprest Holder will pay his cash balance to the Sub-Accounting Officer on or before 31st December of the financial year and will forward the vouchers when completed to the Accountant-General or Accounting Officer who will include them by journal entry in that year's accounts. Should repayment not be made in full, any shortage will be charged to an advance account in the name of the Imprest Holder who will be personally responsible for a refund.

Imprest accounted for at the end of financial year.

1013. The accounts of Imprest Holders are subject to inspection by the Accountant-General and the Auditor-General.

**Inspection
of Imprest
Accounts.**

1014. (i) The limit of reimbursable standing Imprest shall be as follows :

	₦
Honourable Minister	300,000
Permanent Secretary and Director-General	200,000
Directors / Head of Department	100,000
Head of Formation in each state and any other Imprest Holder	60,000

**Limit of
Reimbursable
Imprest.**

(ii) The frequency of obtaining reimbursement of any standing imprest shall be limited to once in a quarter, but where the need arises, should not be more than twice in the quarter.

CHAPTER 11

CUSTODY OF PUBLIC MONEYS, STAMPS,
SECURITY BOOKS AND DOCUMENTS

1101. The fullest possible use shall be made of banking facilities and all cash in excess of daily requirements shall be paid into the bank account immediately. Use of Banks.

1102. In all offices where cash or stocks of stamps or receipt and licence books beyond immediate requirements are maintained, there must be a strong-room or reserve cash safe(s) for the custody of such cash and stocks, secured if possible by not less than two locks, the key to one being held by the cashier and the key to the other by a more senior official than the cashier. Where existing safes have only one lock, steps should be taken to provide for a second lock either by having locking bars fitted or the safe exchanged for one with double locks. Strong-room and reserve safes : Double locks required.

1103. In all offices having cash transactions, a safe must be provided for the safe custody of the daily working balance of cash, stocks of stamps and receipt and licence books during office hours. Such safes should be built in to the wall of the building or otherwise securely attached to the structure of the building. Safe custody of working balance, etc.

1104. In cases where cash has to be transported from one place to another e.g. cash collected by Revenue Collector, cash for payments of salaries, wages, etc. the officer responsible for the cash must be provided with an approved cash tank or box, government vehicle and police escort. Custody of cash in transit.

1105. Strong-rooms shall be examined periodically to ensure that no vents or openings exist through which any of the contents could be extracted either by hand or by other means. Currency notes should be kept in boxes with lids and not let loose on the shelves. Periodic Inspection of Strong-rooms.

1106. (i) It is the duty of Accounting Officers to ensure that their departmental officers who are required to hold public moneys, stamps, etc., are provided with proper safe custody facilities. Responsibility for custody of public moneys.

(ii) Where safes, strong-rooms, cash tanks and boxes are to be procured, their specification must first be obtained from the Accountant-General before procurement.

1107. (i) Accounting Officers shall issue instructions governing the security of keys to strong rooms, safes or departmental cash tanks and boxes. All duplicate keys shall be kept by the Accounting Officer. A Register shall be maintained for all keys deposited and shall be checked periodically to ensure accuracy of entries. Keys to strong room, safes, cash tanks: custody of.

(ii) By arrangement with the Accountant-General, duplicate keys of strong-room or safes situated outside Abuja may be deposited with the Federal Pay Officer for custody. A receipt will be obtained and kept by the key holder.

(iii) Regulations governing the safe custody of keys of strong-rooms and safes held at overseas offices shall be issued by the Ministry of Foreign Affairs.

1108. Where a safe is contained in a strong-room, one officer should not hold the keys of both strong-room and safe.

Separate
Key holder
for safe and
strong
rooms.

1109. The holders of original keys of safes, must verify the availability of the duplicate keys and if not available or untraceable, they must report to the Accounting Officer of their ministry or extra-ministerial office and other arms of government and request that the locks be altered and new keys provided.

Duplicate
Keys : Lack
of.

1110. Officers holding the keys of strong-rooms, safes, cash tanks or cash boxes are personally responsible for their safe custody and collectively responsible for the contents. Except when officially handed over to another officer, keys must not leave their personal possession (see Regulation 1127). This precaution is not only to prevent their being stolen but also to safeguard them from being copied or duplicated.

Responsibility
for Custody
of Original
Keys.

1111. The loss of the keys of any strong-room, safe, cash tank or box must be reported immediately to the Accounting Officer, giving a full explanation of the loss, with a copy to the officer holding the duplicate key and a copy to the head of the key holder's department. The other key holders, if any, must be informed immediately, and a tape should at once be sealed across the door of the safe, the time of doing so being carefully noted. If the safe contains cash, stamps, securities, receipt or licence books, a police guard must be placed over the safe or strong-room until it has been opened and the contents removed. The duplicate keys shall be obtained only to open the safe for the verification and removal of the contents. The safe may not there-after be used until new locks are provided.

Loss Keys :
Action
Required.

1112. The officer responsible for the loss of a key to a Government safe, is liable to be called upon to meet the cost of altering the lock and the provision of new keys, if found negligent.

Responsibility
for loss of
Keys.

1113. In the event of a key holder having any suspicion that the keys or locks of a strong-room or safe in his charge have been interfered with, he must remove the contents to another safe, report the circumstances as directed in Regulation 1111, and ask that immediate steps be taken to have the locks

Keys, locks
suspected
interfered
with.

altered and new keys provided. Other key holders, if any, must be notified immediately.

1114. Alterations to locks of safes and the provision of new keys must be made by the Accounting Officer under security conditions.

Alterations
to Locks.

1115. Annual returns in duplicate, of all Government strong-rooms and safes will be rendered on the 31st March by all ministries and extra-ministerial office and other arms of government to the Accountant-General who will have all particulars checked with his records and his register amended where necessary. These returns shall give full particulars of the safes and the disposition of duplicate keys if not held by the Accountant-General.

Annual
Returns of
Safes.

1116. Any transfers of safes between stations, or from one department to another, must be notified at once to the Accountant-General. The duplicate key holders must likewise be informed to enable them forward their keys under confidential cover to another officer for safe custody if necessary.

Transfer of
Safes.

1117. Whenever locks to strong room or safe are changed or where a safe has been condemned and destroyed, the duplicate key holders shall be informed accordingly so that the old keys may be destroyed and written off his record.

Duplicate
key holders
to be
informed of
changes in
locks, etc.

1118. No strong-room or safe may be opened by a person other than the authorised key holders, who must remain present while the strong-room or safe is open. Where there are two or more key holders, all must remain present.

Opening of
strong
room: Key
holders to
be present.

1119. Officers are prohibited from keeping private money or personal effects in an official safe, etc. Any private money found in an official safe shall be credited to revenue.

Private
money not
to be kept
in official
safe.

1120. Sub-Accounting Officers are personally responsible for ensuring that the balance of cash with the cashier is locked in a strong-room or safe at the close of business daily. Where a strong room or reserve-cash safe is provided, on no account should cash be kept over-night in the cashier's safe.

Security of
cash over
night.

1121. Registers shall be kept in each strong-room or reserve cash safe of all cash, stamps, receipt or licence books and other articles deposited. The cash and stamps register must show separately the various denominations. Bags of coins and bundles of notes must be properly labelled and denominations kept separate. All entries must be signed by the authorised key holders, and in the case of documents or other articles deposited for safe custody a receipt should be given to the depositor (see Regulation 1126).

Safe -
contents
register.

1122. Sub-Accounting Officers should check the contents of the strong-room or reserve cash safe at least once a month against the register and report discrepancies if any. The register shall be signed by the key holders on each occasion (see Regulation 804).

Verification of contents of safes, etc.

1123. Bonds and Agreements particularly those which safeguard the financial interest of government, should be kept in a strong-room or safe. Accounting Officers shall be held responsible if government suffers financially due to lack of adequate precautions to safeguard such documents (see Regulation 1130).

Custody of Bonds and Agreements.

1124. When an officer holding a key of a strong-room or reserve cash safe is temporarily absent, the key in his charge should be handed over to the officer next in rank, against the signature in the departmental key register. In no circumstance may all the keys be held by one officer (see Regulation 1125).

Temporary transfer of key.

1125. In all cases where one key holder hands over to another, temporarily or permanently, the contents of the strong-room or safe shall be checked and certificates inserted in the register. Any discrepancies must be reported to the Accounting Officer.

Certificates in handing and taking over.

1126. Documents or other articles deposited for safe custody shall only be delivered on the demand of the depositing officer and on the production of the receipt issued when the deposit was made. The documents, shall be acknowledged by the receiver on the back of the receipt which will then be pasted in the register.

Release of articles held in safe custody.

1127. The main stocks of postage stamps, postal orders, money orders, embossed envelopes, aerogramme, etc. will be held in the joint custody of officers appointed by the Accounting Officer and Minister of Communications.

Main stock of postage stamps, etc.

1128. Every office at which money or articles or documents of value are received through the post must be provided with a padlocked Post Office Mail Bag in which all letters from the Post Office shall be delivered. The key of the padlock shall be kept by the officer in charge of the office and the Mail Bag opened in his presence.

Money received by post.

1129. The officer to whom the responsibility for the opening of mails has been delegated shall keep a register of all inward and outward registered letters giving details of the contents of the letters. Unregistered letters containing articles of value shall also be entered in the register. All entries must be signed by the officer-in-charge. In the case of outward registered letters, the Post Office receipts shall be filed and numbered consecutively and a reference inserted in the register.

Registered letters : register.

1130. The greatest care must be exercised at all times in the care and safe custody of security documents and an officer having in his charge any of the under mentioned documents must ensure that they are locked overnight in a safe, strong-room or fireproof security cabinet, according to their importance, and that adequate measures are taken to safeguard them during the day. Unused or partly used forms in the following categories :

Safe
Custody of
Security
Books.

(a) All Receipt and Licence Books and Fixed Fee Tickets, Entertainment Tax Tickets,

Cheque Books,

Local Purchase Order Books,

Stores Requisition Books.

(b) Legal Documents :

Contracts, Agreement,

Bonds,

Insurance Policies,

Share Certificates, Debentures and similar Securities,

Documents submitted for assessment and/or payment of Stamp Duty,

Safe custody of security documents.

1131. (i) Adequate precautions must be taken to protect the following security documents against access by unauthorised persons, and damage by fire :

Cash Books (including Revenue Collectors' Cash Books).

Principal and other journals

Principal and Subsidiary Ledgers

Abstracts of Revenue and Expenditure

Loans Registers

Investment Registers

Records of Advances and Deposits

Paper Money Registers and Registered Letter Register

Registers of Safe and Keys

Store Ledger and Stock Books

Assets Register

Personal Emoluments Index and Record Sheets

Pension Registers

Used Receipt and Licence Books.

(ii) The best protection facility for these documents is a strong-room or safe. Where it is quite impossible to put them in one or the other overnight, the best possible alternative measures must be devised.

1132. (i) Security books and documents and other accounting records shall be retained for the following periods after use (in the case of books or registers the period counts from the date of the last entry made therein):

**Retention
of Security
Documents
and Books
after use.**

(a) Permanently :

Warrants issued by the Minister of Finance
Cash Books (other than Revenue Collectors')
Principal and other journals
Principal and Subsidiary Ledgers
Personal Emoluments Records (index) Sheets
Pensions Registers
Loans Registers
Investment Registers
Register of Safe and Keys
Assets Register.

(a) For ten years :

Electronic and file records of all procurement proceedings made within each financial year from the date of award of each contract.

(b) For Seven years :

Abstracts of Revenue and Expenditure
Revenue Collectors' Cash Books
Original Payment Vouchers
Original Receipt Vouchers
Paper Money Registers
Stores Ledgers and Stock Books.

(c) For Two Years :

Local Purchase Order Books/Job Orders

Receipts Booklet (sec 1220)

Cheque book stubs until after the audit by Auditor-General.

(ii) Officers having in their custody any of the documents specified in (b) and (c) above may destroy them at the end of the prescribed periods provided they have been audited by the Auditor-General.

CHAPTER 12

RECEIPTS AND LICENCE BOOKS

1201. The Accountant-General is responsible for the control of Treasury Receipt Books (T.B.6) and Revenue Collectors' Receipt Books (T.B.6A). Accounting Officers are responsible for the control of Receipt and Licence Books and Fixed Fee Tickets. These officers and such others as may be so authorised by the Accountant-General shall maintain their own stock and distribution Registers and will comply with the principles laid down in this chapter in respect of receipt book controlled by them. Accounting Officers are also responsible for the safe custody of all revenue receipt books and licences/tickets that may be released to them.

General
Control.

1202. Receipt and licence books must be printed in the form prescribed by Law or by these Regulations. All leaflets which are contained in the receipt and licence books will bear serial and consecutive numbers. Each set of forms (original, duplicate, triplicate and quadruplicate, as the case may be) will bear the same printed serial and consecutive numbers.

Printing of
Receipts
and
Licences.

1203. (i) The Accountant-General is the only officer authorised to place indents with the Nigerian Security Printing and Minting Company (NSPMC) or its subsidiary for the supply of Treasury Books 6 and 6A. Every issue made by the NSPMC to the Accountant-General shall be accompanied by a Receipt Book Issue Note (RBIN). The NSPMC shall furnish the Auditor-General with a copy of each issue note (see Regulation 1206).

Indents for
Receipts
Books.

(ii) On no account may revenue earning Receipt and Licence Books or fixed fee ticket booklets be obtained from any printer other than the Nigerian Security Printing and Minting Company (NSPMC) or any printer authorized by the Accountant-General of the Federation.

1204. All books received shall be taken on charge in a stock and distribution register in the prescribed form (see TF 157). Receipt shall be recorded in serial order of books, and each book shall be entered individually. In large offices it may be convenient to use a subsidiary distribution register in addition to the main stock distribution register.

Receipts by
the
Accountant-
General
and
Accounting
Officers.

1205. Request for Treasury Receipts Books shall be submitted as and when necessary to the Accountant-General. Accounting Officers shall include in their indents the requirements of revenue collectors under their supervision. All issues by the Accountant-General shall be recorded in the stock and distribution register, and will be accompanied by a Receipt Book Issue Note.

Issue by the
Accountant-
General.

1206. (i) Every issue of a receipt book or books shall be accompanied by a Receipt Book Issue Note which will be serially numbered and printed in quadruplicate (see Appendix 13 for specimen RBIN). Distribution of the four copies of each issue note will be as follows :

Receipt
Book Issue
Notes.

(a) Original and duplicate copy to the officer to whom the issue was made. The duplicate will be received by him and returned to the issuing officer who will paste same to the quadruplicate copy.

(b) Triplicate copy to the Auditor-General.

(c) Quadruplicate copy shall be retained in the book at the office of issue.

(ii) Issuing Officers must ensure that the duplicate copy of each Receipt Book Issue Note is received and returned without delay and that all triplicate copies are sent to the Auditor-General immediately.

1207. Federal Pay Officers shall issue (Treasury Receipt Book 6A) to all Revenue Collectors in their respective states, in line with the laid down procedure in FR 1206. For security purposes, they will draw the attention of the revenue collectors to the serial numbers of the treasury receipts books collected with the number of the Security Book Issued Note.

Issues by
Sub-
Account
Officers.

1208. Receipt and licence books shall be issued for use in strict serial order.

Order of
use.

1209. Federal Revenue Collectors stationed in a State shall not under any circumstances request, stock or issue state receipt to account for Federal Government earnings or revenue.

Federal
Revenue
Collectors
not to use
State
Receipts

1210. Issues of receipt and licence forms to Revenue Collectors shall not exceed the number required for their daily use. Individual Revenue Collectors must not hold a stock of receipt and licence forms.

Revenue
Collectors
not to hold
stocks.

1211. Every issue of receipt and licence books must be checked with the supporting Receipt Books Issue Note as soon as it is received by the receiving officer. Each book shall be examined for defects in numbering, printing, etc., and any discrepancy in the quantity or the numbering of the books supplied will be reported immediately to the supplying officer with a copy to the Accountant-General and the Auditor-General. The receiving officer shall be held responsible for any errors discovered after the duplicate copy of the Receipt Book Issue Note has been received and returned to the supplying officer.

Responsible
for
checking
issues.

1212. (i) All Treasury receipt books issued from main stocks for use must be recorded by the receiving officer in the Receipt Book Register. He will be responsible for ensuring that the books are locked in a safe or strong-room at the close of business and that adequate measures are taken to safeguard them during the day.

Taking on charge and safe custody by users.

(ii) Cashiers or officers to whom issues are made for daily use shall be responsible for them during the day while the officers will ensure that these receipts are kept in the safe at the close of business daily.

(iii) Cashiers or officers who leave the receipts so issued to them with another officer on temporary basis shall be held responsible for any misuse. Such cashiers or officers should examine the books on its return to ensure that there has been no loss of receipt leaflet and carry out check of the receipt with the cash book entries.

1213. Receipt and licence books will not be transferred between Sub-Accounting Officers without the consent of the Accounting Officer, except in special cases of emergency when the circumstances will be reported to the issuing officer and the procedure laid down in Regulation 1206 will be followed.

Transfer of Receipts and Licence Books.

1214. Except when one Revenue collector is officially relieved by another, no used or unused receipt or licence books shall be transferred between one Revenue Collector and another except with the approval of the Accountant-General (see Regulation 1226).

Treasury Receipt Book not transferable.

1215. All revenue receipts shall be issued to payers in strict serial order and shall not be altered in any way.

Receipts not to be altered.

1216. A defaced or mutilated receipt/licence leaflet shall be cancelled with the words "cancelled" endorsed on all copies of such receipts and retained in the booklet for audit purposes.

Defaced or mutilated receipt.

1217. The original receipt or licences leaflet shall be handed over or delivered to the payer.

Delivery of original receipt and licence form.

1218. The duplicate of all receipts and licences (excluding fixed fees, licences and tickets of the counterfoil type) issued by Sub-Accounting Officers shall be sent with the monthly account to the Accountant-General or Accounting Officer. (see Regulation 209 (i)).

Disposal of duplicate copies.

1219. Book copies of used receipt or licence books printed in triplicate may be destroyed two years after the date of the audit inspection except where a request that a particular book should be retained has been received from the

Disposal of triplicate copies of receipts and licence forms

Accountant-General, Accounting Officers, Auditor-General or Inspector-General of Police.[See FR1132 (i) (c)]

1220. In the case of receipt and licence leaflet with fixed value [see FR 209 (ii)] the receipt voucher on which the revenue is brought to account in the Sub-Accounting Officer's cash book must give reference to the opening and closing serial numbers of receipts and licences issued.

Fixed fee receipts and licences.

1221. (i) Every officer having in his charge revenue receipt books will render with his monthly accounts a certified return giving the following details in respect of each type of receipt or licence in stock and in use :

Monthly Returns of Receipts and Licence Books.

(a) Serial numbers of unused receipts on hand at commencement of the month.

(b) Serial numbers of receipts during the month.

(c) Serial numbers of issues during the month.

(d) Serial numbers of unused receipts on hand at the end of the month.

(ii) Revenue Collectors, including holders of special departmental receipts or licences, shall render their returns monthly to the Sub-Treasurer of the Federation, Federal Pay Officer, Police Pay Officer and Customs Area Pay Officer as the case may be, who will incorporate them in his own returns to the Accountant-General.

(iii) For the purpose of the returns submitted by Revenue Collectors as required by this Regulation, the term "at the end of the month" is to be interpreted as meaning the date on which the last payment in a month is made to the Sub-Accounting Officer.

1222. In cases where a Sub-Accounting Officer or Revenue Collector does not issue any receipts or licences during a month, he will nevertheless submit a nil monthly return as prescribed by Regulation 1221, so long as he holds a receipt or licence book.

Nil Monthly returns.

1223. Unused Receipt Booklets and Licence Books shall be returned to the Accountant-General or Accounting Officer as the case may be and the Auditor-General be informed accordingly.

Unused Receipts Books.

1224. Where an issued original receipt leaflet is lost and application is made for the issue of a certified true copy, the Accountant-General or Accounting Officer concerned may issue a certified true copy. The application for the issuance of a certified true copy must be supported with a sworn affidavit.

Certified true copies.

1225. Every officer responsible for the safe custody of receipt and licence leaflet must investigate any loss immediately and report the particulars to the

Missing Receipts and Licence Books.

issuing officer. The officer to whom the loss is reported shall ensure that the investigation is brought to conclusion and will render a report to the Accountant-General (with a copy to the Auditor-General) so that particulars of the missing leaflet can be published in the official gazette. No lost book or leaflet shall be published in an official gazette without the approval of the Accountant-General.

1226. When one officer hands over to another, certificates signed by both officers are required in respect of all receipt or licence books or forms on charge. The certificates should be supported by detailed list showing the quantity and serial numbers of each type of book, and the officer taking over should sign below the last entries in the stock register.

Handling
Over
Certificate.

1227. Audited fixed fees, licences and tickets counterfoil may be destroyed at the expiration of two years from the date of issue of the last receipt therein. [see FR 1132 (i) c]

Destruction
of
exhausted
counterfoil
receipts.

1228. (i) Accounting Officers may authorise the destruction, by burning of obsolete, unused receipts and licences in the presence of three senior officers, two of whom must be from other departments other than the Finance and Accounts department.

Destruction
of obsolete
unused
receipt.

(ii) Preparatory to destruction of these documents, the following conditions must be fulfilled :

(a) The unused receipts must first be carefully examined to ensure that they are complete as to originals and all copies and that they are in fact unused.

(b) The unused receipts actually destroyed must be carefully listed on a destruction certificate signed by all three officers and a copy forwarded to the Auditor-General.

(c) The main stock registers must also show details of all books so destroyed.

(d) Prior notice of intention to destroy unused receipts must be given to the Auditor-General so as to enable an Audit officer to attend and witness the destruction, if the Auditor-General so desires.

CHAPTER 13

DEPOSITS

1301. Deposits shall be accounted for under the Below-the-line classification list issued by the Accountant-General.

**Deposits :
Accounting
for.**

1302. Unclaimed salaries, wages, unspent balances of allocation, sum due to Merchants or Contractors or any form of revenue shall not be placed on deposit.

**Funds not
to be kept
under
Deposit.**

1303. Accounting Officers shall include in their accounting codes, special instruction for the operation of deposit accounts peculiar to their ministries/extra-ministerial offices and other arms of government. These instructions shall be subject to approval of the Accountant-General in consultation with the Auditor-General.

**Special
Instruction
in
accounting
code.**

1304. A Deposit register shall be maintained by the Sub-Accountant authorised to record all transactions in respect of the deposits. The register shall contain the name of the depositor, particulars of all deposits and withdrawal made. Deposits and withdrawals shall be posted promptly into the register. Sufficient details of each deposit should always be given to ensure recognition of the withdrawals.

**Deposit
Register :
Maintenance
of.**

1305. Receipt vouchers relating to deposits should clearly indicate, the person or persons on whose behalf the deposit is made, the nature of the transaction and the necessity for placing the sum on deposit.

**Information
required
Receipt
Voucher.**

1306. Withdrawals from deposit must be supported by the original receipt issued when the money was placed on deposit. When the withdrawal is made the receipt will be marked "repaid" and attached to the withdrawal voucher. In cases where part only of a sum deposited is required, the payment voucher for the withdrawal must be for the whole of the sum deposited, and the amount not required shall be re-deposited using the Paying-in-Form. A separate receipt must be issued in respect of this new deposit.

**Treasury
receipt to be
produced
for
withdrawal.**

1307. A deposit shall not be repaid at an office other than that at which it was received.

**Withdrawal
to be made
at receiving
Sub-
Treasury.**

1308. The Director of Finance and Account shall at the close of every financial year compile a detailed list of all un-withdrawn deposit money duly certified by Internal Audit and forward to the Accountant-General who shall make a refund at the commencement of a new financial year.

**Un-
withdrawn
Deposit
Money**

1309. Deposit of over two years, except prisoners property, shall not be repaid without prior approval of the Accounting Officer of the ministry/extraministerial office and other arms of government.

Old
Deposit:
withdrawals
of.

1310. Deposits other than Prisoners' property which have remained unclaimed for five years or more shall be reported to the Accountant-General by the officer responsible for the deposit account. Sufficient details should be furnished to enable a decision to be taken as to whether the deposits may be transferred to revenue. On receipt of authority to transfer, the officer responsible for the deposit shall effect the transaction by means of an adjustment voucher and record such transfer, quoting the adjustment voucher particulars.

Unclaimed
Deposits :
Treatment
of.

1311. Refund of deposits made under the Immigration Restriction Act shall be made on the authority of the Accounting Officer of Ministry of Interior. This authority must be attached to the voucher and the reference quoted thereon.

Deposit
under
Immigration
Act.

1312. Accounting Officers are required to effect a monthly reconciliation between the balances as shown in their Deposit ledgers and the schedules provided by the Accountant-General.

Monthly
Reconciliation.

1313. Deposit ledgers must be balanced and ruled off at the end of each financial year and all outstanding balances brought down. All entries must be adequately cross referenced.

Annual
Balance.

CHAPTER 14

ADVANCES

1401. Personal advances, which are cash loans to individual officers in the employment of the Federal Government of Nigeria, may only be granted on the authority of these Regulations and the Public Service Rules.

Personal Advances : Authority for.

1402. (i) Advances Non-Personal are those advances granted to an Officer in his official capacity e.g. Imprests (standing and special) and advances granted as a result of loss of funds.

Non-Personal Advances: Authority to be given by.

(ii) Advances of Non-Personal character shall be authorised by the Minister of Finance, except advances created under the authority of Financial Regulation 2524 or advances of up to ₦50,000.00 approved by the Accounting Officer. Applications for Non-Personal Advance must state the reason for the advance, the method of clearance and the person to be held responsible for clearing the advance.

(iii) In the disbursement of funds for Non-Personal Advance for project/Special Programmes, the leader of the project/special programmes shall be the Accounting Officer and shall approve all payments, while an Accountant of an appropriate grade shall be attached to each project/special programmes and have responsibility for the disbursements as well as retirements of the Non-Personal Advances.

1403. Vouchers relating to advances must indicate :

- (a) name/Designation of Officer ;
- (b) the below the line classification code ;
- (c) the nature of the advance ;
- (d) the terms of recovery ; and
- (e) the authority for the advance.

Particulars to be given on payment vouchers.

1404. (i) The Accounting Officer of a ministry/extra-ministerial offices and other arms of government shall ensure that Advances Account Records, fully indexed, are maintained to record advances issued and all the recoveries made.

Advances Records.

(ii) Transactions must be posted promptly and correctly and at the end of each month shall be reconciled with the Accountant-General's Control Account.

(iii) Officers responsible for the advance accounts records must examine such records each month and are also responsible for bringing to the notice of the Accounting Officer any item which are overdue for settlement.

1405. Accounting Officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise.

Prompt
Repayment
of
Advances.

A—SALARY ADVANCES

1406. An officer proceeding on transfer, who has to bear wholly or partly the cost of his own or his family's transport may on application be granted an advance not exceeding one month's salary.

Salary
Advances
for Officer
proceeding
on transfer.

1407. Officers on posting to an overseas office of the Ministry of Foreign Affairs or other duty posting in an overseas country may receive an advance of up to one month's salary.

Advances to
Officers
posted
overseas.

1408. An officer on first appointment may, on application to the Accounting Officer of his ministry/extra-ministerial office and other arms of government, receive an advance not exceeding one month's salary. An officer on temporary appointment may also be given salary advance not exceeding one month's salary on production of acceptable guarantee.

Salary
Advances
for Officer
on First
Appointment.

1409. (i) An advance not exceeding one month's salary must be repaid in not more than three equal and consecutive monthly instalments, commencing with the salary of the month following that in which the advance was drawn. Advances of up to two and three month's salary must be repaid in not more than six and nine instalments respectively.

(ii) Not-with-standing any advance granted under the above provisions, no advance may be granted which will result in a total deduction of more than a half of an officer's monthly salary.

1410. Salary advances and recoveries thereof shall be classified to Below-the-Line advance account in the officer's name. Under no circumstances shall they be classified to a personal emoluments vote.

Classification
of Salary
Advances.

B—DUTY TOUR ALLOWANCES

1411. (i) The following duty tour allowances shall be paid to any officer on official tour within Nigeria:

Duty Tour
Allowances
for Tours
Within
Nigeria.

	N
(a) Minister/SGF/HOS	35,000.00 per diem
(b) Permanent Secretary	20,000.00 per diem
(c) Officers on G.L. 15-17	16,000.00 per diem
(d) Officers on G.L. 7-14	12,000.00 per diem
(e) Officers on G.L.06 and Below	5,000.00 per diem

(ii) The above rates cover only lodging and feeding expenses. The transport allowance shall be paid to all officers when travelling to towns and cities where air transport services do not exist at the rate of ₦20.00 per kilometer. Air tickets shall be determined departmentally depending on the nature of the tour and the prevailing transport charges. For local running, officers shall be entitled to 30 *per cent* of DTA in addition to airport and taxi fare at the prevailing rates. The payment of the above allowances shall be made only in respect of official tours duly approved by an appropriate authority in each case.

(iii) The payment of the above allowances and other related expenses shall be charged directly to the relevant vote of a ministry/extra-ministerial office and other arms of government concerned without any need for retirement.

1412. (i) The Accounting Officer shall authorise and grant an estacode to an officer travelling either alone or as a member of a delegation on overseas tour at the prevailing rates at the time of the tour.

Authority
for
Estacode
Overseas.

(ii) The following estacode shall be paid to Officers on Overseas tour :

(a) Minister/SGF/HOS	..	..	..	..	\$900 per diem
(b) Permanent Secretary	..	..	..	..	\$600 per diem
(c) Officer on GL 15-17	..	..	..	..	\$425 per diem
(d) Officer on GL 07-14	..	..	..	..	\$381 per diem
(e) Officer on GL 01-06	..	..	..	..	\$206 per diem

1413. (i) Payment of estacode authorised under Financial Regulation 1412 shall be drawn in Nigeria in the form of Traveller's Cheques, made payable to the officer(s) undertaking the tour. The Traveller's Cheques shall be obtained from the Central Bank of Nigeria, against a cheque covering all charges drawn on the government account.

Traveller's
Cheques.

(ii) In special circumstances where an officer is forced to stay longer than necessary while on official duty abroad, an overseas mission may pay additional estacode to such an officer after obtaining approval from his Accounting Officer. The ministry or agency shall however refund such additional payment to the mission.

1414. Officers on duty tour, locally or overseas shall not over stay the number of days approved without obtaining prior approval from their Accounting Officers.

Officers not
to over stay
Duty tour.

C—ADVANCES : MISCELLANEOUS

1415. Advances for correspondence courses and evening classes may be authorised by an Accounting Officer subject to the following conditions :

Advances :
correspon-
dence
course and
evening
classes.

(a) the ability and efficiency of the officer warrant his undertaking the course ;

(b) the course is related to his work ;

(c) the study is likely to increase his efficiency ;

(d) the course is with a reputable institution or establishment ;

(e) the officer shall produce receipts to show that the whole advance has been fully used for the purpose intended ;

(f) the officer understands that successful completion of the course will not of itself constitute grounds for advancement ;

(g) the officer shall enter into an agreement by completing Treasury Form 51 for repayment and if the officer has less than two years in service, he shall in addition produce an acceptable surety who will enter into a bond for the amount advanced ;

(h) the advance shall be granted interest free ;

(i) the advance shall not include an element for postage, stationery, examination or other fees ; and

(j) the amount so granted under these rules shall be recovered in not more than 24 consecutive instalments.

D—GENERAL

1416. The outstanding balance of any advance shall be recovered in full from the last payment of salary and/or retirement gratuity of an officer who leaves the service on retirement, resignation, termination of appointment or dismissal.

Outstanding
Balance
recoverable
from salary
of officer.

1417. The outstanding balance of a salary advance in respect of a deceased officer who is not entitled to payment of gratuity is not recoverable from his estate. Government accepts liability for the irrecoverable balance in these circumstances.

Deceased
Officers:
Balance of
advance not
recoverable
in full.

1418. In the event of an officer being transferred from one pay station to another before an advance granted him is recovered, details of the advances granted him and recoveries made up to the date of transfer shall be stated in his Last Pay Certificate forwarded to the new pay station along with a certified

Officers on
Transfer:
Transmission
of
outstanding
advance.

true copy of his Personal Emolument Record (see Financial Regulation 1514). The Sub-Accounting Officer of his new station shall record the outstanding balance of the advance in his advances Ledger or Personal Emolument Record and effect recoveries accordingly.

1419. The lack of any advice regarding repayment of any instalments of an advance does not absolve an officer from repaying an advance in accordance with the terms of these Regulations. Any instalments not recovered shall be deducted enbloc on receipt of appropriate documents.

Advance
Officers
ensure
repaym

1420. It is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered.

Account
Officers
respons
for
recover

CHAPTER 15

SALARIES

PART I—GENERAL

1501. Salary is the personal emolument paid to an employee of an organisation, usually monthly for services rendered at a predetermined rate of pay. Definition of.

1502. All officers in the employment of the public service are eligible for the payment of salaries. Eligibility.

1503. (i) All officers shall have their salaries and allowances paid through named banks on completion of Treasury Form 14. Mode and station of Payment.

(ii) The salaries and allowances of an officer whose duty station is within Nigeria shall be paid locally in Nigeria and in Naira.

(iii) Salaries, allowances and pensions must not be paid in advance.

1504. Salaries and allowances which are based on an annual rate shall be paid by monthly instalments of one-twelfth of the annual rate. On retirement or termination of appointment, payment for part of a month shall be calculated on pro-rata basis. Salaries to be paid monthly.

1505. The Accountant-General shall prescribe dates in the month on which salaries and Allowances shall be paid. Dates for Payment.

1506. (i) The Accounting Officer shall ensure that all the prescribed forms are completed by all employees as in FR 1522 and that payments are correctly made as and when due. Accounting Officer: Responsibility of.

(ii) Where preparation of salaries are not computerised, the Accounting Officer shall ensure that personal emolument records are maintained on the prescribed forms to ensure that payments are made when they are due, that over-payments are not made, and that all the required deductions are made.

1507. (i) The officer controlling expenditure shall promptly be informed of any variation or contingency likely to affect officers' salary such as death, resignation, interdiction, suspension, dismissal, in order that instructions to withhold pay may be issued without delay. Withholding of Salary.

(ii) An officer who first receives information about the resignation, termination, dismissal, death, withdrawal or retirement, of another of ficer shall pass the information promptly by submitting a copy of such letter/notice to the Accounts Department for the salary of officer to be stopped. The original letter/notice of such information shall be endorsed to the effect that a copy has been sent to the Accounts Department.

- 1508.** The officer who first received the information and failed to pass a copy of it promptly to the Director, Finance and Accounts Department and any other officer who defaults or contributes in any way whatsoever in communicating a decision to withhold payment of salary as contained in Regulation 1807 shall be liable to surcharge and discipline for negligence and dereliction of duty. **Penalty for failure to convey information promptly.**
- 1509.** The officer controlling expenditure shall be advised of any variation by way of increments on an officers' salary. The Auditor-General need not be advised of the grant of a normal increment but shall be advised when an increment is withheld or deferred and subsequently restored. **Increment : Notice of.**
- 1510.** On cessation of appointment arising from termination, or resignation, the salary of the officer shall be payable up to and including the day of cessation. This shall be without prejudice to the provisions of Public Service Rules or any extant law. **Cessation of appointment.**
- 1511.** Any balance of salary or other moneys due to an officer who has been convicted for misappropriation of government funds or theft of Government property, or who has been dismissed without liquidating any indebtedness to Government, shall not be paid without the authority of the Accounting Officer. **Balance of Salaries.**
- 1512.** Any undue delay in the payment of pensions or salary or any other regular recurrent payments shall be investigated by the Director, Finance and Accounts and when appropriate, the circumstances reported to the Accounting Officer. **Delay in payment.**
- 1513.** (i) Unclaimed salaries, allowances and pensions, where they arise shall be paid to the Sub-Accounting Officer within seven days from the date of the withdrawal of the cash or issuance of cheque classified as an expenditure credit to the vote originally debited. **Unclaimed Salaries, etc.**
- (ii) All repayments made in accordance with FR 1513(i) shall be effected before the end of the financial year in which the salaries, allowances or pensions were drawn.
- (iii) The Sub-Accounting Officer shall issue a Treasury Receipt (T.B.6) for each individual on-payment. A subsequent out-payment of an amount paid into chest shall be debited to the appropriate current vote of charge, under the supporting cover of a payment voucher T.F. I with the original Treasury Receipt attached.
- 1514.** (i) A Last Pay Certificate together with a certified true copy of the Personal Emolument Records shall be issued when an Officer is transferred from one ministry to another or from one pay point to another within a ministry **Transfer of Officers : Last Pay Certificate.**

under confidential cover. The last pay certificate and the personal emolument record must show the last pay date of payment of salaries, full details of deductions which have been made and the balance recoverable.

(ii) Where the system is computerised, the officer in charge of the personal emolument section or unit shall complete a Standard personal emolument card for issue to the officer's new office/station.

1515. The gross amount of the emoluments must be charged against the relative personal emoluments sub-head of the current year's estimates. The paying officer (i.e. the Sub-Accounting Officer, the Federal Pay Officer, Police Pay Officer or Customs Area Pay Officer in the State), shall enter the total of each type of deduction from emoluments as a receipt in his cash book and enter the gross amount of the emoluments as payment.

Accounting procedure for deductions from Emoluments

1516. The receipt entries for deductions from salary (Financial Regulation 1515) shall be allocated receipt voucher numbers sequentially in the cash book. Treasury Receipts (T.B.6) shall be issued for certain categories of deductions as may be instructed by the Accountant-General.

Receipts for deductions.

PART II—PAYROLL PREPARATION AND CONTROL

1517. The procedure and method to be employed by Federal Ministries, Departments or Units for the recording and the calculation of personal emoluments must be approved by the Accountant-General.

Procedure: Approval by Accountant-General

1518. (i) The standard payroll system to be applied in all offices, unless otherwise provided under Financial Regulation 1519, shall be such as to ensure that maintenance of the following records will be made in a single operation:

Standard System.

(a) Personal Emoluments Record [T.F.174 (a) or T.F.174 (b)]

(b) Payroll, in duplicate (T.F. 2 PRA or T.F. 2 PRB) together with a bank paying-in advice slip, and a National Health Insurance Fund, National Pension Fund and National Housing Fund advice slips.

(c) Pay Statement to be issued to the individual officer (T.F. 2 PSA or T.F.2PSB).

(ii) The above provision will apply irrespective of whether the system is computerised or not.

1519. The officer controlling expenditure shall ensure that the standard personal emoluments records [T.F. 174 (a) or T.F. 174 (b)] shall show the following:

Personal Emoluments Records: Form of.

Standard rate of pay of the officer.

Incremental date.

Standard allowances.

Salary and other advances issued.

Tax P.A.Y.E. and Free Pay Allowances.

Aggregate gross emoluments, including, separately taxable allowances,

Tax P.A.Y.E. assessments.

Standard deductions from emoluments.

Net emoluments payable.

1520. Where the accounting system is manual, the Head, Finance and Accounts Department shall ensure that the personal emolument record cards are kept under strict security arrangements, and that when they are not in use they are locked up in a fire-resistant cabinet, safe or strong-room. (See Financial Regulation 1135 for period of retention).

Safe
Custody
Personal
Emoluments
Records

1521. (i) Every officer shall complete the personal emolument record form annually which must be certified by his head of department or any other designated officer.

Personal
Emoluments
Record/
Form and
Group
Registers.

(ii) The completed personal emolument form shall be the basis for opening the group registers which must be audited before the inclusion of any officer in the payroll.

1522. (i) The salary section must be informed in writing of any variation that may affect the salary of any officer (e.g. increment, promotion, or demotion, etc.) at the earliest possible time.

Variation
Advice.

(ii) Salary variation advices raised by Administration Department shall indicate all changes affecting salary as indicated in sub-section (i) above. Five copies of the variation advice should be prepared and distributed as follows:

- (a) One copy to Payroll Section;
- (b) One copy to Variation Control Section;
- (c) One copy to Internal Audit Unit;
- (d) One copy in variation advice file;
- (e) One copy in the officer's personal file.

1523. (i) The Head of Accounts shall ensure that a Variation Control Record on Treasury Form 208 is maintained to indicate each variation in the month under review, of emoluments, taxable allowances, and the standard deductions from emoluments for each officer. The sum total of these variations shall be added to or subtracted from the relative total of the previous month, and from this will be calculated the totals of emoluments, taxable allowances, gross taxable emoluments and each type of standard deduction for the current month.

Variation
Control.

(ii) The officer directly in charge of variation control shall be an officer not below the rank of Senior Accountant or Principal Executive Officer (II)

(Accounts) and must not be the officer directly in charge of preparation of payroll. He shall work independently of the payroll section.

1524. The payroll section shall ensure that the following actions are taken:

Payroll
Processing;
Action by
Salaries
Section.

(a) Effect necessary entries in Personnel Emolument records of each employee in the payroll. Such entries shall include basic salary for the month, all categories of deductions (e.g. union dues, pension contributions, housing fund contribution, NHIS, Tax, etc), all categories of allowances and net amount payable. Prepare pay schedule TF2 detailing net amount due to each officers along with payroll.

(b) Aggregate all entries made as par (a) above on pay-point basis and raise necessary TF. 209 to cater for deductions and TF 1 for the on-payment vouchers in favour of the relevant beneficiaries.

(c) The TF 209 and TF1 raised shall be classified to the appropriate below-the-line classification code and not to the Personnel Emolument vote of charge.

(d) A summary payment voucher TF shall be raised on pay-point basis to capture the total basic salaries and allowances due to arrive at the gross amount due to all officers in a pay-point, the total deductions and the net amount payable.

(e) Process cash/cheque order forms in accordance with the provision of the Financial Regulations - if cash/cheque is to be drawn in a pay office other than the office of pay-roll voucher preparation.

(f) Effect necessary entries in the Personnel Emolument voucher register and vote book.

(g) Carry out internal check of payroll entries and vouchers to ensure accuracy of postings taking into consideration variation in officers salaries monthly.

(h) Compare and reconcile the figures computed by the salaries and wages section with the figures in the variation control sheet for a given month.

(i) The officer controlling expenditure shall sign all summary vouchers, TF. 209 and TF 1 - on-payment vouchers after agreeing his figures with those on the variation control sheet.

(j) On completion of action as per (h) above, the payrolls supported with all the necessary documentations i.e. summary vouchers, TF 209 and on-payment vouchers, shall be forwarded to the Internal Audit unit on pay-point basis.

1525. On receipt of payrolls from the salary and wages section, the Internal Audit shall carry out the following actions amongst others:

Action by
Internal
Audit
Unit.

(a) Examine in detail the accuracy of entries in the Personnel Emolument records of officers and payroll to ensure that any variations in the emolument of staff in a given month are correctly recorded.

(b) Examine all summary vouchers and other relevant supporting documents to ensure correctness of all deductions and amounts payable to individual officers and other agencies e.g. tax authorities and labour unions.

(c) Ensure that the gross amounts payable as reflected in the summary vouchers agree with the figures computed independently in the variation control sheets.

(d) Extract copies of summary vouchers and other supporting documents for record purposes.

(e) Schedule the audited vouchers to the Central Pay Office (CPO) or Federal Pay Office (FPO) and return the Personnel Emolument records to the salaries and wages section

1526. (a) Check payroll documents i.e. payroll summary voucher and other supporting documents, against entries in the forwarding schedules from the Internal Audit unit to ensure that no documents are missing.

Action by
cash office

(b) Sort and allocate Treasury Payment Voucher numbers to summary vouchers and on-payment vouchers and treasury receipt voucher numbers in respect of TF 209.

(c) Stamp all summary vouchers and on-payment vouchers with a 'PAID' stamp for the month of account.

(d) Draw cheques for the net amount payable in the summary payment voucher in favour of the bank through which payment is to be made or in the case of cash in the name of the Accounting Officer or head of the field headquarters office in the state.

(e) Draw cheques due to various agencies as reflected in the on-payment vouchers.

(f) Post all payment vouchers and Treasury Receipt Vouchers (TF 209) separately in a salary cash book. Balance cash book and reconcile with bank statement monthly.

(g) For cash payments, cheques should also be drawn to withdraw money from the Bank. The Cash Office/Paymasters should prepare cash specifications from the payrolls, to ease enveloping operation and arrange to draw money from the bank.

(h) Precautionary measures for protection of Cash-in-Transit should be taken particularly in relation to the various categories of officers who can collect and make lodgement of various sums from or to the Banks, viz:

Under ₦250,00.00	Confirmed employees not below Executive Officer (Accounts).
₦250,000.00 - ₦500,000.00	Not below the ranks of Accountant II or its equivalent.
Over ₦500,000.00	Not below the grade of Accountant I or its equivalent and at least two other senior employees

(i) The assistance of police escort must be sought and secured for cash-in-transit. In this regard, the following guidelines shall be followed :

(i) Communications to the Police in relation to movement of cash should be classified "SECRET".

(ii) Police Escort shall be in the following categories:

Group A - up to ₦500,000 - One NCO or Two Police Constables,

Group B - ₦500,000 - ₦5,000,000 - One NCO and three Police Constables,

Group C - ₦5,000,000 - ₦10,000,000 - One NCO and four Police Constables,

Group D - Over ₦10,000,000 - One Inspector, One NCO and Four Constables.

(iii) Cash for salaries should not be withdrawn on the last day of the week to avoid the risk of keeping large amounts of cash over the weekend. Detailed standing instructions in writing for security precautions to be taken in the handling of money for payment of salaries should be issued.

(j) Schedule all original and duplicate copies of summary payment vouchers, on-payment vouchers and receipt vouchers along with original copies of cash book to the Final Accounts section for consolidation of the accounts.

1527. Surplus cash remaining unaccounted for after payment of salaries and overtime shall be brought to account immediately as an expenditure credit to the vote to which the salaries or overtime were originally charged and the reason for the surplus investigated.

Surplus
Cash.

1528. Deficiencies of cash shall be treated as a loss of fund under the provision of Chapter 25. This should also be investigated.

Cash
Deficiency.

1529. The Accounting Officer shall ensure that manpower audit is carried out in each ministry / extra-ministerial office and other arms of government at least twice in any financial year. In all cases representatives of the Accountant-General and the Auditor-General shall be in attendance.

**Periodic
manpower
audit.**

CHAPTER 16

SELF-ACCOUNTING STATUS

1601. A Self-Accounting ministry/extra-ministerial office and other arms of government or unit is one in which the responsibility for the maintenance of the detailed record of expenditure and revenue and the Below-the-line payments and receipts of the ministry/extra-ministerial office and other arms of government or unit is delegated to the Accounting Officer and where the Accounting Officer is required to account to the Accountant-General in total Head (or Sub-Head where applicable) form at monthly intervals, and also at the close of each financial year in the manner prescribed by the Accountant-General.

Definition
of.

1602. (i) The approval of the Accountant-General is required before a ministry/extra-ministerial office and other arms of government or Unit may become Self-Accounting.

Approval of
Accountant-
General of
the
Federation
and
Conditions
precedent.

(ii) The approval for Self-Accounting Unit shall be given on the fulfilment of the following conditions:

(a) a fully constituted Internal Audit Unit is in place (see FR Chapter 17);

(b) an Accounting Code and Internal Audit Guide for the ministry / extra-ministerial office and other arms of government have been approved by the Accountant-General;

(c) a well-equipped Central Pay Office is in existence;

(d) adequate man-power for the Finance and Accounts Department is available;

(e) a conducive office accommodation and other infrastructure are provided; and

(f) a secured Voucher Room is provided.

1603. The Accounting Officer in consultation with the Accountant-General shall ensure that the accounts of the ministry/extra-ministerial office and other arms of government or unit are placed under the direct control of a suitably competent Treasury Accountant.

Treasury
Accountant.

1604. It shall be the responsibility of the Head of Finance and Accounts or the Head of Accounts, as the case may be, to maintain inter-alia, the following records:

Accounting
Records.

(a) Abstract of Expenditure and Revenue (Financial Regulations 1134 and 1135).

(b) General Ledger and Subsidiary Ledger.

(c) Journals.

(d) Other supporting accounts and registers which may be required to meet the specific requirements of the ministry/extra-ministerial department or unit.

1605. The Head of Finance and Accounts or Head of Accounts as may be applicable shall ensure, inter alia, that :

Duties of
Head of
Finance and
Accounts.

(a) Sub-Accounting Officers under his control submit their monthly accounts within the prescribed time limit (Financial Regulation 808) ;

(b) the accounts received from the Sub-Accounting Officers are examined in full detail against the supporting documents ;

(c) all charges to a vote or account for which the Accounting Officer is responsible are authorised and are fully supported by original documents and payees' receipts ;

(d) an abstract record is maintained to record the monthly and the cumulative yearly total of each Sub-Head of expenditure and revenue in the manner that reflects any excess of expenditure over the authorised limit or shortfall in revenue ;

(e) a consolidated monthly account (monthly transcript) is forwarded to the Accountant-General within the prescribed time limit to show ;

(i) opening cash/bank balance ;

(ii) the Head total for the month of the recurrent receipt and expenditure of the ministry/extra-ministerial office and other arms of government or unit ;

(iii) the Head and Sub-Head totals for the month of capital expenditure ;

(iv) the Head and Sub-Head totals for the month in respect of revenue ;

(v) the Head totals for the Below-the-line receipts and payments for the month ;

(vi) the account totals of the receipts and payments for the month ;

(vii) the closing cash/bank balance ;

(f) monthly accounts are produced to the Accounting Officer to show the cumulative yearly total of expenditure and revenue of each Sub-Head under his control ;

(g) there is an adequate system of Internal control over the collection of all revenues which are under the responsibility of the Accounting Officer ;

(h) detailed accounting instructions are issued to officers to embrace the general provisions of Financial Regulations and any specific directives from the Minister of Finance or the Accountant-General ;

(i) annual budget proposals of his ministry, extra-ministerial Office or other arms of Government are compiled and defended under his supervision ; and

(j) monthly and quarterly statements of budget performance of his ministries/extra-ministerial offices and other arms of government are prepared for the attention of management.

1606. The Director, Finance and Accounts or Head of Accounts shall ensure that the following documents are properly kept :

Retention
of
documents.

(a) Cash Books of all Sub-Accounting Officers under his control (see Financial Regulations 806 and 1134).

(b) Receipts and Payments vouchers for which the Accounting Officer is responsible.

(c) Other Accounting records required by these Regulations.

1607. (i) The original documents in respect of payments on behalf of another ministry/extra-ministerial office and other arms of government or unit shall be forwarded through a schedule along with the monthly transcript by the Accounting Officer to the Accountant-General. The schedule which should be in duplicate shall show :

Transactions
on behalf of
other
Agencies.

(a) Date and amount of each transaction.

(b) Voucher reference.

(c) Classification.

(d) Total of Sub-Heads or account.

(ii) The Director, Finance and Accounts shall ensure that the schedule total of a sub-head or account, as in (d) above, is in complete agreement with the relative entries in the Consolidated monthly account forwarded to the Accountant-General, under the provisions of Financial Regulation 1605 (e).

1608. The Self-Accounting ministry/extra-ministerial office and other arms of government or unit receiving a schedule of transactions under Financial Regulation 1607 (i) will link the schedule against the relevant head and subhead total appearing in the account-current receivable from the Accountant-General. It shall immediately bring any observed discrepancies arising from incorrect postings or fraudulent payments to the attention of the Accountant-General.

Verification
of
accounting
records
from
Treasury.

1609. A Self-Accounting ministry/extra-ministerial office and other arms of government or unit shall make all payments through the Sub-Accounting Officer in the ministry/extra-ministerial office or other arms of government. With regards to payments to be made outside the headquarters through the

Payments
General.

Federal Pay Offices, a Departmental Warrant (AIE) together with the Cash-backing must be issued to the relevant agencies (see Regulation 405).

1610. The Accountant-General shall reserve the right to withdraw the self-accounting status of any ministry/extra-ministerial agency that fails to comply with the provisions of these Regulations.

Withdrawal
of Self-
Accounting

CHAPTER 17

INTERNAL AUDIT

1701. (i) Internal Audit is a managerial control which functions by measuring and evaluating the effectiveness of Internal Control system in an organisation.

Policy of.

(ii) The Accounting Officer of a ministry or extra-ministerial office and other arms of government shall ensure that an Internal Audit Unit is established to provide a complete and continuous audit of the accounts and records of revenue and expenditure, assets, allocated and unallocated stores, where applicable.

(iii) The existence of an Internal Audit Unit shall not divest any member of the ministry or extra-ministerial office and other arms of government of the individual responsibilities placed upon him, neither shall it obviate the necessity for normal departmental checks.

1702. The Accountant-General shall ensure that a suitably competent Accountant is placed directly in charge of the Internal Audit Units of ministries/extra-ministerial offices and other arms of government.

Internal Auditor: deployment of.

1703. The Internal Auditor in charge will be directly responsible to the Accounting Officer for a detailed audit of the accounts and records and for the examination of the systems and procedures in force. Initially he will submit to the Accounting Officer a detailed programme of audit and thereafter he will report monthly to the Accounting Officer on the progress of the Audit. He will also issue special reports, if necessary, when, in his opinion, the attention of the Accounting Officer and of the Accountant-in-charge must be called to an irregularity in the accounting records, or to an apparent weakness in the accounting procedure, or to any apparent in-attention to the reports of the Auditor-General, or to earlier internal audit report(s) issued by him.

Internal Auditor: Duties of.

1704. (i) The Head of Internal Audit shall submit to his Accounting Officer a detailed annual audit programme with copies to the Accountant-General.

Annual Audit Programme.

(ii) The comprehensive programme of audit shall cover all the records of the ministry, department or unit, to ensure that :

(a) The safeguards introduced for the prevention or the prompt detection of fraud and loss of cash are adequate. In this regard safeguards mean compliance with extant rules and regulations and the existence of internal checks.

(b) The system for the control of the collection of revenue is adequate, and that all moneys received are promptly and accurately brought to account under the correct heads and sub-heads.

(c) The system for the control of expenditure is adequate and that all payments made are properly authorised for the correct amounts and that they are paid to the right persons, classified to the correct heads and sub-heads, and made for the purpose for which they were authorised.

(d) A system for the control of the issue and consumption of stores is adequate, that all issues are properly authorised, that issues are made to the right persons for the purpose for which they must have been authorised, and that adequate stores records are maintained.

(e) There are adequate means for the verification of all cash, stores and assets held.

(f) The accounting records are accurate.

1705. The Head of Internal Audit Unit in all ministries/extra-ministerial offices and other arms of government shall ensure that 100% pre-payment audit of all checked and passed vouchers is carried out and the vouchers forwarded under security schedule direct to the appropriate Central Pay Office for payment. Checked and passed vouchers received in the Internal Audit Unit must be promptly dealt with and, under no circumstance, shall a voucher be held in that Unit for more than forty-eight (48) hours.

Prepayment
Audit of
Payment
Voucher.

1706. (i) The Internal Auditor shall produce monthly, quarterly and half yearly reports to the accounting officer on the progress of the audit with copies to the Accountant-General and the Auditor-General.

Monthly,
Quarterly,
Half Yearly
and Special
Reports.

(ii) The content of the report shall disclose to what degree he is satisfied with the safeguards against fraud, the controls of the receipts and payments, issues and consumption of stores, verification of cash and stamps held and the accuracy of the accounting records. The report shall also include his observations on the economy of operation, efficiency, and effectiveness of other areas of activities and functions of the ministry/extra-ministerial office and other arms of government.

(iii) He shall issue special reports, when in his opinion, the attention of the Accounting Officer and that of Director of Finance and Accounts of the ministry need to be drawn to any irregularity in the accounting records, or to any apparent weakness in the accounting procedure. He shall also draw attention to the reports of the Auditor-General or to Internal Audit reports earlier issued by him. Copies of these special reports shall be forwarded to the Accountant-General and the Auditor-General.

1707. The Head of Internal Audit shall maintain under his personal control a register to record the progress of the audit.

Progress
Register.

1708. The Head of Internal Audit shall draw up detailed internal audit instructions for the use of the staff, setting out concisely the nature and extent

Audit
Instructions.

of the checks to be applied to each account or record. The instructions shall be comprehensive and shall be an amplification of the Audit guide of the ministry/extra-ministerial office and other arms of government. In addition, they shall explain the general nature of the accounts, in relationship to the function of the ministry, department or unit, and contain references to the basis in law, any relevant accounting instruction issued by the Accountant-General or other Government functionaries.

1709. The Staff of the Internal Audit Unit shall not be employed within the ministry, extra-ministerial office and other arms of government, on accounting duties. Furthermore, an officer shall be precluded from taking up the duties of internal audit staff if he has previously been engaged on accounting duties within the ministry, extra-ministerial office and other arms of government.

Restrictions
in the
duties of
Internal
Audit Staff.

1710. Internal Audit certification on payment vouchers and other accounting books and records examined shall be through the use of Internal Audit stamps. All Internal Audit stamps shall be issued by the Accountant-General and shall be regarded strictly as a security instrument.

Issuance
of Internal
Audit
Stamps.

1711. (i) The Head of Internal Audit Unit shall submit the names and particulars of their Internal Audit staff who are empowered to make use of audit stamps. The ranks of such officers shall not be below GL.09 in Abuja and GL.08 outside Abuja. The particulars to be submitted in respect of each officer shall be as follows :

Procedure
for
Issuance
of Internal
Audit
Stamps.

(a) the name and rank ;

(b) two recent passport photographs, stamped and endorsed by the Head of Internal Audit Unit ;

(c) specimen signatures ; and

(d) evidence of posting to the Unit.

(ii) The application for audit stamps to be signed by the Head of Internal Audit and countersigned by the Accounting Officer shall be forwarded to the Accountant-General.

(iii) It shall be the responsibility of the Head of Internal Audit Unit to collect assigned audit stamps from the Accountant-General for issuance to designated staff.

1712 (i) The Head of Internal Audit Unit shall arrange to collect all audit stamps at the end of each day and have them locked up in a Treasury Safe with two Senior Officers holding the keys one of whom should be the Head of Internal Audit. The stamps shall be released to their respective users the next issuance day. The daily issue and return shall be recorded in a "Daily Release of Audit Stamps Register".

Collection
of Audit
Stamps.

(ii) In the case of out-stations, the Head of Internal Audit Unit will likewise collect the audit stamps and issue them to the auditors as in 1712 (i).

1713. (i) Internal Audit stamps are not transferable from one officer to another.

Audit
Stamp not
transferable.

(ii) Internal Auditors re-assigned are to ensure that audit stamps in their possession are returned to the Head of Internal Audit Unit who shall immediately forward the stamps to the Accountant- General and the Accounting Officer informed accordingly. On no account shall such audit stamps be re-issued to another Officer.

1714. Any Internal Auditor who loses an Internal audit stamp duly issued to him through his negligence shall bear the maximum penalty of surcharge or replacement cost as confirmed by the Accountant-General.

Loss of
Internal
Audit
Stamps.

1715. As part of the internal control functions, the Internal Auditor shall have free access at all reasonable times to stores and store records to carry out independent audit.

Internal
Auditor :
Free Access
to Stores
and Store
records.

CHAPTER 18

BOARDS OF SURVEY: CASH AND STAMPS

1801. (i) Boards of Survey, to be held after the close of business on the last business day of each financial year, or before the commencement of business on the first working day of the new financial year, shall be appointed to examine the cash, bank balances and stamps, held by the Accountant-General at the Sub-Treasury, federal pay offices and cash offices in ministries/extra-ministerial offices and other arms of government. It will be the responsibility of the Director, Treasury Inspectorate Department, Office of the Accountant-General, Abuja to convene the Annual Board(s) of Survey.

Annual
Board of
Survey :
Cash and
Bank
balances

(ii) The Director, Treasury Inspectorate Department, Office of the Accountant-General, Abuja shall by the first week in August every year, call for particulars of all cash offices to be surveyed at the end of the year from Accounting Officers who shall forward the information not later than first week of October. The Director, Treasury Inspectorate shall appoint members of the Boards and advise all Accounting Officers accordingly.

1802. Annual Boards of Surveys as described in 1801 above shall be held on the cash and bank balances and stamps held at Nigerian Missions overseas. It will be the responsibility of the Head of the Mission to convene such Boards. In this regard, the Director, Treasury Inspectorate, shall by first week in August each year, address a special letter to the Ministry of Foreign Affairs intimating them of the need for Heads of Missions to comply with this regulation.

Annual
Boards of
Survey:
Missions
Overseas.

1803. The Director, Treasury Inspectorate shall also be responsible for the convening of surprise Boards of Survey at least three times during each year, on the cash and bank balances held, by the Sub-Treasury, federal pay offices and cash offices of ministries and extra-ministerial offices and other arms of government. The surprise Boards shall be appointed once in each of the first three quarters of the financial year and shall not necessarily be held at the end of a month or quarter. The Director, Treasury Inspectorate and officers authorised by him may at any time make surprise inspection of the cash, imprests and accounts, of any Accounting Officer. The appointment of surprise Boards must be kept confidential.

Surprise
Boards of
Survey.

1804. Surprise Boards will be appointed three times during each year to examine the cash and bank balances, imprest, stamps etc. held at Nigerian Missions Overseas. It will be the responsibility of the Head of Mission to convene such Boards and which shall be held at intervals as described in Regulation 1803.

Surprise
Boards of
Survey :
Missions
Overseas.

1805. (i) A Board shall consist, of three officers including the President. The President shall be an officer on Grade Level 10 and above; while other members shall not be lower than grade level 08. The officer in charge of the cash office, shall be present when the Board is conducting its survey.

Constitution of Boards of Survey.

(ii) Officers appointed to serve on a Board of Survey must report immediately to the convening authority if they are unable to serve.

1806. No cash transactions may take place between the close of business at the end of the financial year and the time of the survey. Where the cash survey could not be completed in one day, the unverified portion of the cash must be kept separately in the safe.

Suspension of Cash Transactions.

1807. (i) Boards of Survey shall check the cash book and stamp registers by verifying the cash book balance with the actual cash and stamps. The cash balance will be certified by the Board of Survey on both original and duplicate copy of the cash book.

Certification of Cash Book.

(ii) Any surplus discovered as a result of a Board of Survey must be brought to account in the cash book, as a credit to Revenue Head: Miscellaneous, Sub-Head: Sundries. Similarly, any shortage must be made good by the officer responsible or charged to an advance account for investigation. A serious shortage must be reported immediately to the Accountant-General with a copy to the Auditor-General in accordance with Chapter 25 of these Regulations.

1808. On completion of a survey, a report shall be rendered in triplicate on Revised Treasury Form 42, the certificate being signed by all members of the Board. The three copies shall be forwarded by the president not later than two weeks after the date of the survey to the Accountant-General who will transmit a copy each to the Auditor-General, and the Accounting Officer concerned.

Return of Proceedings.

1809. Accounting Officers must issue instructions for systematic inspection at irregular intervals of the cash held by their subordinate officers. A record of such inspections must be kept.

Surprise Inspection by Accounting Officers.

CHAPTER 19

PENSION SCHEME IN THE FEDERAL PUBLIC SERVICE

PART I—GENERAL ADMINISTRATION

1901. (i) Contributions by the employer and deductions from employees' salaries shall be centralised and made at source before monthly allocations of personnel costs are released upon receipt of the warrant from the Honourable Minister of Finance.

Mode of
Contribution.

(ii) Contributions by the employees will be based on the basic salary in addition to transport and housing allowances.

(iii) Contributions shall be lodged at the Central Bank of Nigeria where pension contribution accounts have been opened.

1902. The amount to be deducted as government's share and from the salary of each Officer is as follow:

Rate of
Monthly
Deductions.

(a) Military staff - 2.5% of basic salary and allowances

(b) Civilian staff - 7.5% of basic salary and allowances

(c) Government contribution for military and civilian staff respectively shall be 12.5% and 7.5% of basic salary and allowances

1903. The following categories of employees shall be exempted from the scheme:

Exempted
Officers.

(a) All employees who are entitled to retirement benefits before 1st July 2004 and those who have three (3) or less years to retire from the service.

(b) Judicial Officers appointed to the Supreme Court or Court of Appeal and other Judicial Officers appointed to any other Court, as per Section 291 of the 1999 Constitution of the Federal Republic of Nigeria.

1904. The contributions from both the employers and the employee shall be accounted for in the following manner :

Accounting
for the
Contribution.

(a) National Pension Commission (NPC) will open Retirement Savings Accounts (RSA) for each employee and credit both the collections and interest earned to the account.

(b) On receipt of payments and advice of National Pension Commission, Central Bank of Nigeria is required to invest the fund as provided in the Pension Reform Act, 2004

(c) The Commission shall maintain accounting record for the contributions and ensure proper periodic reconciliation of the accounts.

(d) On quarterly basis, the commission shall generate and distribute Retirement Savings Account (RSA) statements to each of the contributing employees through their offices.

(e) Each ministry or agency shall designate a liaison officer not below the rank of a Director for all matters relating to the scheme.

PART II—ACCOUNTING PROCEDURES

1905. All Accounting Officers shall ensure that a Subsidiary Account Pension Unit is created in their ministries/extra-ministerial offices and other arms of government. The section shall function independently of the main subsidiary accounts section of the ministries/extra-ministerial offices and other arms of government.

Subsidiary
Account
Pension
Unit.

1906. The Accountant-General shall allocate a Below-the-Line Classification code to all ministries/extra-ministerial offices and other arms of government for the recording of monthly pension contribution.

Below-the-
Line
classification
code.

1907. On receipt of monthly personnel cost warrants from the Budget Office, the Director of Finance and Accounts shall ensure the issuance of Treasury Receipt Book 6 in respect of the gross amount on the warrant, while a nominal payment voucher is raised to account for the deduction at source. Both the Treasury Receipt Voucher and Payment Voucher should be classified to cash transfer code 2000 series.

Director of
Finance and
Accounts:
Issuance of
Treasury
Book 6.

1908 (i) Actual deductions of 7 ½ % or 2 ½ % contribution as the case may be, from the personnel emolument shall be effected during the payrolling process.

Actual
deductions
to be
effected.

(ii) The Director of Finance and Accounts shall ensure the raising of nominal TF 15 and TF 1 on Pay Point basis which shall be classified to each ministries/extra-ministerial offices and other arms of government, Below-the-line classification code. The TF 15 shall be supported with a schedule of contributors and amounts contributed.

1909. A separate subsidiary cash book shall be maintained in respect of all TF15 and TF1. The monthly totals, which should agree, shall then be transferred to the Main Salary Cashbook. Any variance should immediately be reconciled before transfer to the Main Cashbook.

Maintenance
of
Subsidiary
Cash Book.

1910. The Director of Finance and Accounts shall ensure that actual monthly deductions, as reflected in the cash book agree with the sum deducted at source. Any variance should be reconciled and communicated to the Budget Office of the Federation for necessary adjustment.

Deductions
recorded in
the cash
book.

1911. (i) Original copies of all TF15 supported with schedules of contributors on a given pay point shall be forwarded to pension sub-accounts section for posting and updating the individual ledger accounts of all employees.

Original copies of TF 15 forwarded with schedules of contributors.

(ii) All ledger accounts shall be kept in strong room or fireproof cabinets when not in use.

(iii) Where the system is computerised, individual ledger accounts shall be maintained in the system and produced when necessary.

1912. The Subsidiary Pension Accounts Section, shall prepare quarterly reports stating the cumulative contribution of all employees. Copies of this report shall be distributed as follows :

Pension Accounts: quarterly reports.

(i) The Accounting Officer ;

(ii) Accountant-General ;

(iii) Auditor-General ;

(iv) The Budget Office ;

(v) The National Pension Commission ; and

(vi) The Pension Administrator.

1913. (i) On the transfer of an officer, from one ministry/extra-ministerial office and other arms of government to another, a last pay certificate (LPC) stating the total contribution by the Officer shall be prepared by his former ministry/extra-ministerial office and other arms of government and forwarded along with a certified true copy of his ledger card to his new ministry/extra-ministerial office and other arms of government.

Last Pay Certificates: Pension Contribution.

(ii) On the receipt of the LPC and the certified true copy of ledger card, the pension sub-accounts section of his new ministry/extra-ministerial office and other arms of government shall open a new ledger card using the closing balance on the certified true copy as his opening balance for the transferred employee.

(iii) The Budget Office and the Pension Fund Administrator shall be duly informed of the transfer.

1914. On the death, retirement or termination of appointment of an officer, a last pay certificate shall be prepared and forwarded to the Pension Fund Administrator, with copies to the Budget Office, Accountant-General, Auditor-General and Pension Commission.

Last Pay Certificates: Death, retired or terminated officer.

1915. (i) For field Officers, all deductions shall be treated as outlined in the foregoing provisions. Where payments are made through the federal pay officers, it shall be the responsibility of the officer in-charge of Field Offices to collect copies of TF15 supported with a schedule of affected contributors for onward transmission to the Accounting Officers of their respective ministries/extra-ministerial offices and other arms of government.

Field
Officers:
Treatment
of
deductions.

(ii) All transmission of deductions as per sub-section (i) above shall be effected within 30 days of the deductions.

(iii) The transmitted deductions from the field officers shall be referred to the pension accounts section for action as stipulated in FR 1911.

CHAPTER 20

GOVERNMENT VEHICLES

PART I—USES AND PROPER CONTROL

2001. The Accounting Officer shall be responsible for ensuring that there are effective controls in the use of government vehicles. For this purpose, he will ensure that the following records are maintained :

Responsibility
for Vehicles.

- (a) Vehicles' Control Register.
- (b) Requisition/Approval for journey.
- (c) Vehicle Log-Book (Gen. 59).
- (d) Vehicle Maintenance Register.

2002. Official transport is to be used on all occasions to facilitate government business but shall not be used for private journeys.

Use of
Official
Transport.

2003. The circumstances in which a government officer is eligible for transport at government expense, and the scales for such transport, are prescribed in the Public Service Rules. Ministries/extra-ministerial offices and other arms of government shall arrange cash payment for all authorised journeys.

Transport,
Freight and
Passages:
scales of
transport.

2004. As much as possible, a particular vehicle should be attached to a particular driver over a period to facilitate accountability for the movement and general condition of the vehicle. The existing practice whereby any driver has access to any vehicle in the pool-system is inimical to good care and proper maintenance, and should be avoided.

Attach
Vehicle to
Driver.

2005. Ministries/extra-ministerial offices and other arms of government shall enter into reasonable agreements with petrol dealers for supply of fuel, on a monthly credit basis. As much as possible cash purchases should be limited to touring duties and emergency cases where supply is not immediately available from the regular supplier.

Fuelling of

2006. The Director, Administration and Supplies on the recommendation of the Transport Officer, and the Head of Accounts Department shall cause a reasonable stock of spare parts to be maintained to support the service bay.

Servicing
Spare Parts.

2007. Service charts should be prepared by transport officers showing the details of vehicles owned by ministries, the type of repair undertaken at the previous service, current problems, date of next service, etc. (specimen as Appendix 22). A similar chart showing the service history of a vehicle from the date of purchase till its present age should also be compiled. This will enable the Board of Survey to determine the appropriate moment to board a vehicle.

Service
chart.

2008. To facilitate the proper control of transport operation and for effective monitoring of the movement of government vehicles, transport units should adopt the use of Station Diary (specimen as Appendix 23) for a graphic illustration of the deployment of all vehicles in a ministry/extra-ministerial office and other arms of government at a particular point in time. The transport officer shall ensure that drivers endorse their log books before, during and after any assignment.

Use of
Station
Diary.

2009. Government drivers should be properly inducted into their roles when they are newly employed. Training and retraining should also be a regular feature in a driver's development.

Training of
Drivers.

2010. The non-accident bonus policy should be more faithfully observed and stringent measures taken against any driver who negligently causes damage to government vehicles.

Non-
accident
Bonus.

PART II—ACCIDENTS TO GOVERNMENT VEHICLES

2011. In addition to any action which may be required to be taken in accordance with the provisions of section 23, of the Road Traffic Act, Cap. 184, the procedure prescribed in this chapter shall be observed when an accident occurs involving a federal government vehicle, (see endnote to this chapter for the provisions of Section 23, Road Traffic Act.)

Procedure :
General

2012. (i) The driver, or the person in charge of the vehicle, must immediately report the accident to his Head of Department or Division. At the scene of the accident he will furnish, only to a Police Officer, or to the owner of the property to which injury has been caused, details of :

Driver :
Action by.

(a) his name and address;

(b) the name and address of his Ministry or Agency ; and

(c) the identification mark of his vehicle.

(ii) Pursuant to sub-section (i) above, the driver shall in no way admit liability to any member of the public, or make any statement other than those above, to the Police, or to the owner of the damaged property.

2013. The Head of Department or Division shall report to the Director, Administration who shall take early steps to obtain statements of what took place from the driver, the passengers and any witnesses whose names and addresses are known.

Head of
Department
or Division:
Action by.

2014. The Director, Administration and Supplies shall request the Accounting Officer of the Federal Ministry of Works to send a Mechanical Engineer to inspect the damage to the government vehicle or property. The inspection of non-government property shall not be carried out except in circumstances as described in Financial Regulation 2018, since an unsolicited inspection might be held to amount to an admission of liability.

Inspection
by
Mechanical
Engineer.

2015. The representative of the Federal Ministry of Works shall be a person whose evidence shall be relied upon in any law court in the event of a dispute.

Note for
Guidance of
Inspecting
Officer.

2016. If a claim for compensation for damage or injury arising out of an accident is received, the Director, Administration and Supplies shall promptly acknowledge receipt of the claim.

Claim
against
Government.

2017. On receipt of a claim under F.R. 2016, and provided the consent of the owner of the vehicle or property or his representative has been obtained, the Director, Administration and Supplies shall request the Federal Ministry of Works to send a competent person to inspect the damaged vehicle or property in respect of which the claim is made.

Inspection
following
receipt of a
claim
against
Government.

2018. In those cases which are brought to the notice of the Police, in accordance with Section 23 of the Road Traffic Act., Cap. 184, the Director, Administration and Supplies shall obtain a police report together with a statement as to whether any person is being prosecuted as a result of the accident. The police authorities shall also be requested to give the result of such prosecution, where available.

Police
action:
Information
of.

2019. The Director, Administration and Supplies shall forward in duplicate to the Accounting Officer, a report on the circumstances of the accident. The report, which must contain full details of how the accident occurred, shall include, the following :

Report to
Accounting
Officer.

(a) Details of any claim which has been received for damages or for injury arising from the accident.

(b) The original of any such claim.

(c) For the purposes of assessing the legal position, an opinion whether or not the government driver was acting in the course of his employment, and if it is considered that he was not, then full particulars must be given. As a general rule a driver on an authorised journey is presumed to be acting in the course of his employment, even if he makes an unauthorised tour, or drives at a speed or in a manner which his superior officer has forbidden.

(d) Details of the damage to government vehicles and property, including the cost of repairs, and details of any evidence tending to show how the accident occurred.

(e) Details of the damage or injury in respect of which any claim has been made.

(f) Copies of any reports provided by the Police.

(g) Copies of the statement of the driver.

(h) A sketch plan of the scene of the accident, if this is likely to assist in the assessment of the case.

(i) An opinion on the degree of negligence of each of the parties involved.

2020. The Accounting Officer shall decide whether the circumstances of the accident disclosed by the report of the Head of Unit or Division warrant the convening of a Board of Enquiry, and, if so, he shall apply for such a Board under the provisions of Chapter 25, Part III of these Regulations.

Board of Enquiry: Appointment of.

2021. The Accounting Officer may dispose of an accident report, and order the repair of the government vehicle when:

Accounting Officer Authorised to deal with.

(a) A civil claim against Government has not been received, or is not likely to be received.

(b) The Accounting Officer is of the opinion that government should not institute a civil claim against any person.

(c) The disciplinary action against any officer involved is within the discretion of the Accounting Officer.

(d) Sufficient funds are available to meet the cost of repair to the government property.

2022. The Accounting Officer shall submit a report to the Ministry of Finance on the circumstances of those accidents if :

Accounting Officer to report to Ministry of Finance.

(a) a civil claim against Government has been received, or is likely to be received ;

(b) in the opinion of the Accounting Officer, Government should institute a claim against any person ; and

(c) there are allegations of negligence causing the accident which may involve disciplinary action against officer over whom powers of discipline have not been delegated.

2023. (i) The report to be submitted under Financial Regulation 2022 must contain, inter alia, details of :

Report of Accounting Officer: form of

(a) The opinion of the Accounting Officer as to the degree of negligence of each of the parties involved in the accident.

(b) The disciplinary action including suspension, surcharge and loss of non-accident bonus taken against any officer found guilty of negligence.

(c) Instances of any unauthorised use of government vehicles which may have been disclosed as a result of the accident, together with recommendation to prevent a re-occurrence.

(ii) The report of the Accounting Officer shall be supported with the following documents :

(a) A copy of the report with the attachments, from the Director of Administration, Head of Unit or Division, as required by Financial Regulation 2019.

(b) The report of the Board of Enquiry, where applicable.

2024. If a criminal prosecution is pending against a government employee arising from an accident involving a government vehicle, the departmental disciplinary action should not be taken until the result of the criminal prosecution is known.

Departmental
Disciplinary
Action.

2025. On receipt of the report from the Accounting Officer, the Federal Ministry of Finance shall be responsible for all subsequent action on civil claims, and will refer the papers to the law officers for advice as to whether government should institute a claim against any person or admit liability in respect of any claim which may be made against government for damage or injury caused by the accident.

Action by:
Federal
Ministry of
Finance.

2026. For purposes of disciplinary action, all relevant papers in respect of a charge of negligence against an officer shall be forwarded to the appropriate Staff Committees of the ministry for consideration or to the Federal Civil Service Commission as appropriate.

Action by
Staff
Committee.

2027. If as a result of the accident, the government vehicle is considered to be beyond economic repair, the Accounting Officer shall apply for a Board of Survey on the vehicle under the provisions of chapter 25 of these Regulations. Copies of the Report of the Accident shall be made available to the Board.

Appointment
of Board of
Survey.

2028. Accounting Officers shall forward at quarterly intervals to the Federal Ministry of Finance with a copy to the Auditor-General and Accountant-General, a return of all accidents to government vehicles under their charge to show :

Quarterly
Returns.

(a) Date of accident.

(b) Details of vehicle involved.

(c) Estimate of the cost of repairs to government vehicle or property.

(d) Brief details of accidents dealt with under Regulation 2022, and details of disciplinary action taken.

(e) Brief details of accidents dealt with under Regulation 2023, and cross-references to the reports submitted under Financial Regulation 2024.

END NOTE

The provisions of Section 23, Road Traffic Act, Cap. 184, are reproduced as follows :

"Where in any accident due to the use of any motor vehicle or trailer on a highway, any injury is caused to any person, property or livestock in the charge of any person, the driver of the motor vehicle shall :

(a) immediately stop the vehicle ;

(b) furnish his name and address, the name and address of the owner of the vehicle, the identification mark of the vehicle and other particulars relating thereto if requested to do so by any person to whom, or by the owner or person in charge of the property or of the livestock to which the injury has been caused, or by any Police Officer ;

(c) in the case where the person to whom injury has been caused so requests, or if he is unconscious, or if the injury caused to that person appears to endanger life, take all reasonable practicable steps to attend to the injured person, to procure him medical attention and to procure, where necessary, his removal to hospital and thereafter report the accident forthwith to the nearest Police Station ;

(d) in every case not referred to in paragraph (c) report the accident as soon as possible and in any case within 24 hours of the occurrence of the accident to the nearest Police Station."

CHAPTER 21

STORES ACCOUNTING AND CUSTODY

PART I

STORES - CLASSIFICATION AND GENERAL

2101. Stores include all movable property purchased from public funds or otherwise acquired by government.

Stores :
Definition.

2102. For accounting purposes, stores are of two classes, namely Allocated and Unallocated Stores. They are further divided into three categories which, after issue, are dealt with according to the nature of the article, defined as follows :

Stores :
Classification.

(a) Non-expendable stores: e.g., plant and machinery, motor vehicles, typewriters, scales and furniture.

(b) Expendable stores: e.g., shovels, machetes, brushes.

(c) Consumable stores: e.g., paint, soap and food-stuffs.

2103. Allocated Stores are stores the costs of which are chargeable direct to, and remain a charge to, the sub-head of expenditure in which funds for their purchase are provided in the estimates. These stores are taken on numerical charge and may be placed in an Allocated Stores or put into immediate use. They may be either purchased direct or obtained from the Unallocated Stores Stocks.

Allocated
Stores.

2104. Unallocated Stores are those purchased for general stock rather than for a particular work or service, for which the final vote of charge cannot be stated at the time of purchase. Their cost is debited to an Unallocated Stores sub-head in the Expenditure Estimates. They are held on charge by both value and unit and when issued for use are charged to the appropriate sub-head of expenditure as an Allocated Store, and the corresponding credit is posted to the Unallocated Stores sub-heads.

Unallocated
Stores.

2105. Allocated and Unallocated Stores should preferably be stored in separate premises. Where this is not possible, separate areas should be maintained within the same store.

Storage
According
to classification.

PART II

STORES : BOOKS AND FORMS OF ACCOUNTS

2106. Every officer charged with responsibility as defined in F.R. 2402 and 2403 will ensure that proper stores ledgers are maintained to record all receipts and issues from stores.

Stores
Ledger :
Maintenance of.

Chapter 21

2107. A separate ledger shall be maintained for each store. Records of articles of the same group shall be kept in one ledger, and items should be arranged in alphabetical order. The unit of quantity shall be shown and articles shall be taken on charge in that unit. Separate folios shall be assigned to the various articles in stock and the description shall, in every case, agree with that of the tally card kept in the store. All stores ledgers must be clearly indexed.

Stores
Ledger :
Method of
Use.

2108. (i) All bound ledger folios shall be numbered consecutively. Sheets for loose-leaf binders shall be controlled by register and issued against signature. The Control Register shall be maintained by a senior officer other than the Storekeeper, who will be responsible either for ensuring that the loose-leaf sheets are properly and serially numbered on receipt from the printer, or for seeing that such sheets are numbered in his office immediately on receipt with a numbering stamp which he shall keep personally under lock and key. He shall also be responsible for issuing new sheets as required and recording in the control register the stores ledger folio number given to each on coming into use. Keys to loose-leaf ledgers and locking devices for card cabinets shall be kept personally by this officer.

Stores
Ledger :
Control of
Pages.

(ii) Each sheet in use shall be given same folio number on both sides and when a replacement sheet of any one item is inserted for one that is exhausted, in brackets, e.g., 5 (2). Completed sheets when withdrawn from a loose-leaf ledger in current use shall be filed in numerical order in a separate binder.

2109. (i) In place of a bound or loose-leaf ledger, a system of controlled cards may be used. Control of cards shall follow the procedure for loose-leaf binder sheets as shown in F.R. 2108.

Stores
Ledger :
Cards
and
replace-
ment.

(ii) A new ledger shall not be opened until the old one is exhausted.

2110. The Stores ledgers or cards maintained in accordance with F.R. 2107 and 2109 shall contain complete record of the receipts and issue of all articles of government property and stores, including livestock and bulk supply of petrol, but excluding consumable stores purchased for immediate use in accordance with F.R. 2402 **(ii)**. The ledgers shall be posted daily and every entry must be supported by a voucher, the number of which shall be recorded against the entry see F.R. 2401. In the case of Unallocated Stores, the ledgers and vouchers will record both quantity and values.

Stores
Ledger :
Entries.

- 2111.** Unserviceable and obsolete stores shall be posted in a separate ledger, supported by a consignment note. Stores Ledger: Unserviceable and obsolete Stores.
- 2112.** Stores ledger shall be balanced at the end of each month or when a Board of Survey is held or a stock verification takes place. Allocated stores should be balanced when one officer hands over to another. Where a separate column for the purpose is provided in the stores ledger, the running balances shall be inserted after each transaction. Stores Ledger: Balancing.
- 2113.** When the last line but one on any folio of a ledger has been entered, the receipts and issues shall be totalled and carried forward to a new folio. The completed folio and the new one shall be cross-referenced (see F.R. 2108). When ledger cards are in use, and totals are carried forward, both cards will be similarly cross-referenced. Stores Ledger: Carry forward balances totals.
- 2114.** At the end of the financial year, a red line must be drawn immediately below the last entry on each page of the ledger and totals obtained. Stores Ledger: End of Financial Year.
- 2115.** Receipt and issue vouchers shall be numbered consecutively for each financial year and filed in numerical order. Receipt and Issue Vouchers.
- 2116.** Should a receipt or issue voucher be cancelled, all copies except the last which should remain in the book shall be filed serially. Cancelled voucher shall be clearly marked as such and initialled by a responsible Officer. Receipt and Issue Vouchers: Cancellation.
- 2117.** Conversion and adjustment vouchers of any description will be in separate series, consecutively numbered for each financial year, and filed in numerical order. Conversion and Adjustment Vouchers.
- 2118.** The number of the store ledger folio to which each item has been posted shall be recorded on all receipt, issue, or other vouchers. To prevent unauthorised additions on vouchers, a diagonal line shall be drawn immediately below the last entry and initialled by the officer raising the voucher. Stores Vouchers: unauthorised addition.
- 2119.** A separate tally card must be kept for each item in the store to correspond with items recorded in the store ledgers. The relevant ledger folio shall be quoted on the tally card. Tally cards must be kept in the bin with the article, of which they refer, except that where this is impracticable, they may be kept in suitable cabinets or drawers, provided they are immediately available for entering and checking. All receipts and issues shall be recorded on the tally Tally cards: General and postings.

cards which will be posted from the vouchers immediately the stores are physically received or issued.

2120. Entries on tally cards shall be made in ink or ball pointed pen and shall be initialled by the Storekeeper. Cards must not be ruled off while the balance of stock on hand must be shown in the proper column. If circumstances permit, the tally card should be entered by an officer other than the officer responsible for posting stores ledgers.

Tally Cards
Entries.

2121. Registers shall be kept to record the following :

Registers.

(a) All short-landed, missing and damaged articles (Claims Register: see Financial Regulation 2407).

(b) Issue of Allocated Stores on loan and their return (see F.R. 2139 and 2425).

(c) All issue vouchers, showing the number, nature, requisitioning officer and date of acceptance, and return of the issue voucher signed by the consignee.

2122. In addition to stores ledgers, inventories of non-expendable stores in use such as office furniture, camp equipment, tools, machinery, etc. shall be maintained by each officer to whom such property has been issued. A duplicate copy of the inventory shall be kept elsewhere in safe custody.

Inventories :
Non-
Expendable
Stores.

2123. Erasures may not be made in any stores ledger, receipt or issue voucher, or other stores accounting documents. Corrections must be made by striking out the erroneous entry in red ink and inserting the correct entry. Corrections in ledgers shall be initialled by the responsible officer. Corrections on issue vouchers should be signed in full by the officer who authorised the issue as well as the recipient of the stores. The recipient of stores may not make any corrections on the issue voucher.

Erasures :
Not Allowed

2124. All stores ledgers must be kept in safe custody as provided for in Financial Regulations Chapter 11.

Stores
Documents :
Security.

2125. Specimen forms of ledgers and vouchers are given in the Appendix 15. Ministries/Extra-Ministerial offices and other arms of government whose stores require specialised documents may design such forms but are required to submit them to the Accountant-General and the Auditor-General for approval.

Specimen
and
Specialised
Forms:
approval of.

2126. Accounting Officers are responsible for formulating a Stores Code for the guidance of their officers dealing with stores. Such code or other accounting instructions must conform with the main principles laid down in these Regulations and must have the prior approval of the Accountant-General. In the event that there is a conflict of detail, then the code shall prevail.

Stores
Code.

2127. Stores forms in general use shall bear stores numbers and shall be issued under the authority of the Accountant-General. Stores Forms for special use may not be used without the authority of the Accountant-General (*see* Appendix 15 for list of Store Forms in use).

Stores
Form

PART III

SUPERVISION AND CUSTODY OF STORES

2128. Every public officer is personally and pecuniarily responsible for government property under his control or in his custody.

Responsi-
bility :
General

2129. The Accounting Officer is responsible for the general supervision and control of stores and stores accounts of his ministry/extra-ministerial office and other arms of government.

Responsi-
bility :
Accounting
Officer.

2130. Every officer in charge of a branch, section, or station is responsible for the general supervision and control of the stores and stores accounts of his branch, section or station.

Responsi-
bility :
Branch
Officers.

2131. The storekeeper or officer in charge of a store or section of a store who shall in each case be specifically nominated in writing is personally responsible for:

Responsi-
bility: of
Storekeeper :
Handling of
Stores.

(a) checking, handling and storage of stores received;

(b) care of stores, including proper stacking and storage according to the nature of the stores with due observation of safety precautions ;

(c) issue of stores supported by authorising vouchers and ensuring such issues are checked and properly packed ;

(d) progression of stores issues so that items of old stock are issued before new stock ;

(e) maintenance of stocks within the prescribed maximum and minimum limits and avoidance of waste of stores and irregular issues ; and

(f) periodic verification of stock balances with tally cards and ledger

balances, and reporting any discrepancies revealed, including damage or deteriorated stores, excess stores or obsolete stores.

2132. (i) The storekeeper or officer in charge of a store or a section of a store, is personally responsible for :

(a) existence and observance of security regulations which should include prevention of unauthorised access ;

(b) frequent inspection of the storeroom giving special attention to the prevention of illegal entry ;

(c) ensuring that the storeroom is clean and properly ventilated ; and

(d) reporting when the storeroom is not in good condition or a state of disrepair.

(ii) The storekeeper or officer in charge of a store or a section of a store is required to be present when the storerooms are opened and must visit the storerooms daily. He is solely responsible for the keys and no delegation of the duties of locking up is permitted. However, where special circumstances require that more than one officer is specifically authorised, all such officers shall be equally liable. In such circumstances, special instructions which must be approved by the Accountant-General after consultation with the Auditor-General are required.

2133. Stores officers and/or stock verifiers shall not participate in the procurement of stores. They are also not to participate in the selection of a contractor or sit on the Tenders Board. Their duties are mainly to ensure that the goods ordered are received according to specifications and recorded in the stores ledgers as appropriate.

Responsibility of Storekeepers : security and maintenance of stores.

Limit of functions of duties of Stores Officer/ Stock Verifiers.

2134. All stores are subject to the following inspections :

(a) The inspection of all stores within the ministries/extra-ministerial offices and other arms of government, whether at headquarters or outstation shall be carried out at least twice yearly at intervals.

(b) The inspection of all unallocated stores at least twice yearly at irregular intervals.

(c) Checking of every item of stock at least once a year by stock verifiers.

(d) Inspection by Internal Auditors as part of their regular routine functions.

Inspections.

(e) Boards of Survey, held annually and at such other times as may be necessary (see Chapter 27).

2135. Reports of inspections arranged in conformity with F.R. 2134 will provide the results of the following checks :

(a) A test verification of the additions and subtractions in the store ledger and a test comparison of the ledger entries with receipt and issue vouchers.

(b) A test comparison of the ledger balances with the actual stock and tally cards.

(c) An examination of the condition of the stock and manner of storage.

(d) A scrutiny of the books and registers in use, which should be up-to-date and the relevant vouchers properly filed.

(e) An examination of security measures in place as well as comments on obsolete and/or excess stores if any, together with any necessary recommendations.

2136. The reports of all inspections, except Board of Survey, shall be submitted to the Accounting Officer with copies to the Accountant-General and Auditor-General. In case of Board of Survey, it should be submitted in accordance with the provisions of Chapter 27 of these Regulations.

2137. Officers to whom plant and tools have been issued for current use will make periodic checks to ensure that no shortages exist. Any discrepancy should be reported to the Head of the supervising division or department (see F.R. 2131).

2138. All stores premises must have adequate fire fighting appliances provided and maintained in a serviceable condition.

2139. (i) No article shall be issued on loan from an Unallocated Store.

(ii) Articles may be issued on loan from an Allocated Store, but prior written approval must be obtained from the responsible officer where a loan register shall be kept for that purpose.

2140. Security Guards should be employed to look after all government stores.

Inspection
Reports :
Information
therein.

Inspection
Reports :
Submission
of.

Plant and
tools.

Fire
Precautions.

Issue on
Loan.

Employment
of Security
guards.

CHAPTER 22

ALLOCATED AND UNALLOCATED STORES

PART I

ALLOCATED STORES : TOOLS, PLANT AND FURNITURE

- 2201.** The provisions of Part I of this Chapter shall apply to the control of expendable and non-expendable stores as defined in FR 2102 (a) and (b) after their issue. Expendable and Non-Expendable Tools.
- 2202.** The receipt of non-expendable tools from main store or from direct purchase or from transfer, and their return to main store shall be recorded in a separate non-expendable tools ledger to be maintained by the officer in charge of the workshop or unit. The officer in charge shall also maintain subsidiary or inventory records to show the issue and return of tools to and from individuals. The supervising officers shall make periodical checks to ensure that the correct numbers of tools are on hand and that they are in good serviceable condition. Ledger : Non-Expendable.
- 2203.** Non-expendable tools which have become unserviceable shall remain on charge in the tools ledger pending examination by a Board of Survey and authority for disposal and write-off, to be given under the provisions of chapter 27. Unserviceable Non-Expendable.
- 2204.** Non-expendable tools which have been lost shall remain on ledger charge in the tools ledger and shall be a liability of the officer in charge, pending the examination of the loss under the provisions of chapter 27. Lost of Non-Expendable Tools.
- 2205.** The receipt of expendable tools *i.e.* those which are not considered to have a specific life assigned to them shall be recorded in a separate expendable tools ledger to be maintained by the officer in charge of the workshop or unit. Expendable Tools Ledger.
- 2206.** Expendable tools which have become unserviceable through fair wear and tear shall be written-off charge in the expendable tools ledger without an examination by a Board of Survey (*see* Financial Regulations 2611 and 2612). Write-off.

2207. When replacement of expendable tools destroyed is required the original of the destruction certificate in the following form shall be forwarded to the issuing store in support of the demand : "Certified that I have personally inspected the under-mentioned expendable tools issued to me which have become unserviceable through fair wear and tear and have been destroyed by (quote method of destruction)....."

Replacement of Expendable Tools.

Signed
 Rank
 Date.....
 Countersigned.....

Officer-in-charge of workshop

Date

2208. The term "Plant" includes both fixed and movable items, such as machines, engines, boilers, etc.

Definition of Plant.

2209. Every item of plant shall be numbered in a series to be recorded in a register at the headquarters of a ministry/extra-ministerial office and other arms of government concerned with the acquisition and issue of the plant. The appropriate series and number shall be inscribed on the equipment.

Registration of.

2210. The receipt of the plant shall be recorded in a plant ledger to be maintained by the officer in charge of the workshop or unit, and for fixed plant, the record shall show the location of the plant in use.

Plant Ledger.

2211. Inventories on Stores Form 15 shall be maintained by the officer in charge of plant to record the accessories, spares and tools carried with plant equipment.

Inventory of accessories.

2212. Officers in-charge of plant shall maintain plant log book for each item of equipment to record the plant's history of repairs, overhauls, spare parts consumed, details of periodic maintenance, servicing and details of fuel and oil consumption.

Log Book : Maintenance of.

2213. Plant which has become unserviceable or lost shall remain on charge in the plant ledger pending examination by a Board of Survey or Board of Enquiry and the authority for disposal and write-off to be given under the provisions of Chapter 27.

Plant : Write off

Chapter 22

- 2214.** Ministries and extra-ministerial offices and other arms of government may, on their own, furnish and equip their offices as well as residential quarters of eligible officers.
- 2215.** The receipt from store, direct purchase of furniture and equipment for an office or other government building as well as returns to store shall be recorded in a furniture ledger to be maintained by the office manager, or officer in charge of the building.
- 2216.** The distribution of furniture and equipment within a building shall be recorded in a master inventory record, to be maintained by the office manager or officer in charge to show the location of the furniture and equipment and he shall ensure that the total of each type so distributed agrees with the balance on the relevant furniture ledger.
- 2217.** The office manager, or officer in charge of the building shall ensure that a furniture inventory board (Stores Form 15) is displayed in each room or office to record the distribution of furniture and equipment to each room or group of rooms. He will make periodic checks at least once quarterly to ensure that the correct numbers of furniture and equipment are in their proper place and that they are in good serviceable condition. He will ensure that all items found surplus are immediately taken on inventory and master inventory charge.
- 2218.** The officer in charge of federal houses in an area shall maintain a master inventory record to show the location of all federal government furniture on issue to houses, quarters, etc., and will issue a furniture inventory board (Stores Form 15) to record the furniture and equipment on issue to each quarter. Inventories will be checked in full detail on a change of occupant.
- 2219.** Every electrical or gas cooker, refrigerator, water heater or fan shall be numbered in a series to be recorded in a register by the officer in charge of the Store of issue. The appropriate series and number shall be inscribed on the equipment.

Furnishing
of officers
and
government
quarters.

Furniture
ledger ;
Mainte-
nance of

Master
Inventory
Record ;
Public
Office.

Furniture
Inventory
Board.

Master
Inventory
Record ;
Government
Quarters.

Registration
of
equipment
and
Appliances.

PART II

UNALLOCATED STORES

2220. The provision of Part II of this chapter shall apply to the control of unallocated stores. Unallocated Stores.

2221. The purpose of an unallocated store is to acquire stores of a standard design and in constant demand, and to hold minimum stocks thereof to facilitate their immediate availability when required for a project or service. It is also to allow the vote of the relevant project or service to be charged with the value of the stores when issued. Unallocated Stores Purpose.

2222. The maximum limit of the value of the stores which may be held in stock at any one time shall not be exceeded without the authority of the Minister of Finance. Maximum Stock holding

2223. The provisions of chapters 21 to 26 concerning regulations, security, issue, return, handing over, acquisition and losses shall apply mutatis mutandis to unallocated stores. Application of Financial Regulations.

2224. The cost of stores purchased to replenish standard stocks, and stores imported and handled by an unallocated stores organisation for a specific work or service, shall be charged initially to the unallocated stores sub-head of the current estimates, under the item of "Purchases-of stores". Vote to be charged.

2225. The cost of stores purchased locally for specific projects or service shall be charged direct to the relevant vote of the project or service. Local purchase for specific project for service.

2226. The "cost" of unallocated stores for accounting purposes shall be : Cost of stores.

(a) For imported store—the invoice price (f.o.b), ocean freight, inspection fees, marine insurance, customs duty and local transport cost.

(b) For stores purchased locally—the full purchase price, less discount, if any.

2227. When stores are received, each category shall be separately taken on charge in quantity and value. The value at which stores will be taken on charge shall be ascertained by the officer in charge of the stores by determining a unit price for each category approximate to the average of the value of the items in stock and the known or estimated price of the stores to be taken on charge. This unit price will remain as a fixed or catalogue price until a variation of the cost of a replacement purchase demands a revision of the rate. Fixed price method.

2228. As an alternative system to the fixed price method, and when approved specifically by the Minister of Finance, the articles may be taken on charge at the last known price when details of the full landed costs are not immediately available. Last known price method.

2229. The Head of Finance and Accounts of the ministry/extra-ministerial office and other arms of government shall ensure that the following minimum records are maintained: Minimum records.

(a) Purchases Journal (or Stores Cost Book).

(b) Issues Journal (or Stores Issues Summary).

(c) Stores ledger, to include an account for each category of store, and a separate account for:

(i) Shortfalls and excesses (or Price Adjustments).

(ii) Claims.

2230. The Purchases Journal or Stores Cost Book shall be the prime entry record for taking on charge of the stores received and shall be a manually written record in columnar form conveniently divided to facilitate: Purchase Journal.

(a) The reconciliation between the prime entries-for stores received with the accounting entries in the abstract, (see Financial Regulation 1605 (d)).

(b) The reconciliation between the prime entries for the cost of stores received with the values taken on charge at the fixed or predetermined rate.

(c) The reconciliation and agreement of the total postings to and balances remaining on the various stores accounts.

(d) The periodic computation of the total of the differences between the actual costs and the fixed prices.

(e) The recording of the values for goods imported when short-landed or damaged and the subject of a claim on the carrier or supplier.

(f) The recording of the revaluations of stocks on hand upon the change of a fixed price.

2231. The Issues Journal or Stores Issues Summary will provide a summary and a monthly total of the values of issues of stores computed at the prevailing fixed price. Copies of the Stores Issue Summary, in triplicate, together with supporting copy stores issues vouchers, when required, will be forwarded monthly in the form of Materials Expense-Statement to the Head of Finance and Accounts of the ministry controlling the stores at a date to be prescribed by the Accounting Officer. The Head of Finance and Accounts shall incorporate into the abstract record the total of the issues to the credit of the unallocated Issues Journal or Stores Summary.

stores sub-head of expenditure, item "Issues of Stores", and charge the values of the issues to the relevant votes of the project or service for which the stores were drawn. (see Financial Regulation 1607).

2232. The Shortfalls and Excesses Account or the Price Adjustment Account shall be utilized only for the following purposes:

**Shortfalls
and
Excesses
Account.**

(a) to accommodate the differences between the total costs and the fixed prices of issues.

(b) to accommodate the value of stores found surplus.

(c) to accommodate the value of minor discrepancies of stores and of goods short-landed or damaged and written-off store ledger charge by the Accounting Officer under the authority of Financial Regulations 2601.

(d) To accommodate the value of unserviceable stores written-off store ledger charge by the authority of the Accounting Officer under the provisions of Financial Regulation 2610.

(e) To accommodate the increase or decrease in the valuation of stocks on a change of fixed price.

2233. A credit balance remaining at the end of financial year on the Short-falls and Excesses or Price Adjustment Account shall be abandoned and no accounting entry will pass through the Abstract. If the account runs into a debit balance towards the end of the financial year or earlier, if the debit is excessive, the officer in charge of the store shall fully investigate the cause and, if appropriate, make the necessary amendments to the fixed prices. Alternatively, he will apply for additional funds by Virement Warrant (see Financial Regulation 309) under Sub-head "Unallocated Stores Deficiencies", sufficient to accommodate a transfer by adjustment voucher to put the Short-falls and Excesses Account or Price Adjustment Account into a credit balance by the end of the financial year. The adjustment shall be a debit to the "Deficiencies" sub-head and a credit to unallocated stores "Payments".

**Clearance
of excess
balances on
the
shortfalls
and excess
account.**

2234. Store charges shall be raised only when stores are issued on repayment to another government, corporation or in exceptional circumstances on repayment to a government official or to the public. The element of store charge will be shown as an addition to the issue or fixed price, and shall be classified direct to the appropriate revenue head.

**Store
charges.**

2235. The value of imported stores received in a damaged condition from, or short-landed by the carrier, will be recorded in the Purchases Journal or Stores Cost Book and taken on charge in the appropriate claims section. Details of the loss shall be entered in a claims register and the claim against

**Claims for
short-
landing or
goods
damaged.**

the carrier or supplier shall be passed to the shippers by the officer in charge of the stores. The claim must be made immediately and within the prescribed time limit. The receipt of a settlement of a claim shall be recorded in the Purchases Journal and the appropriate record will be made in the claim register. The stores charges account will reflect the periodic tools of the value of the claims made, settled or written-off and the balance of the values of claims outstanding.

2236. A claim shall not be made when the value of the short-landed or damaged stores does not exceed N50,000.00.

Claims :
when not to
be made.

2237. Unsettled claims shall be abandoned and written-off in accordance with the provisions of chapter 27. A claim abandoned under the authority of the Accounting Officer, Financial Regulation 2606 (a), may be charged against the Short-falls and Excesses Account or Price Adjustment Account if the balance on the account is sufficient to absorb the loss. In all other instances, the losses shall be transferred, when funds are made available, to the separate sub-head of expenditure "Unallocated Stores Deficiencies," by a transfer adjustment as an expenditure credit to the item of "Purchases"

Claim
write-off.

2238. As soon as possible, after the end of a financial year, or not later than a date to be prescribed by the Accountant-General, an Annual Balance Statement and Reconciliation Accounts (see appendix 18), shall be prepared by the Accounting Officer and forwarded to the Accountant-General and the Auditor-General.

Annual
Balance
Statements.

2239. The provisions of chapter 27 concerning Board of Survey and Inspections of Stores and Financial Regulations 1704 and 2802 concerning the responsibilities of Internal Auditors and Stock Verifiers, shall apply respectively.

Stock
Verifica-
tion.

2240. The provisions of chapter 26, concerning losses of stores shall apply.

Losses of
Stores and
unservice-
able stores.

CHAPTER 23

ACQUISITION OF STORES:
LOCAL PURCHASE AND INDENTS

2301. Stores may be obtained by local purchase in Nigeria or by indents from overseas suppliers. All ministries/extra-ministerial offices and other arms of government of the federal government are required to purchase stores from Nigerian industries in preference to placing orders for imported goods.

Derivation
of Stores.

2302. (i) All local purchase of, or indents for, stores must be authorised by the officer controlling expenditure, and the Local Purchase Order or indent must be signed by him.

Local
purchase of
stores:
Authorising
Officer.

(ii) On no account shall special imprest or cash advance be used in place of Local Purchase Order or Job Order for the procurement of stores locally.

2303. The Accounting Officer shall determine which contract instrument is appropriate having regard to the nature of transaction and the need to protect public funds. The following guidelines shall apply:

Instruments
for
incurring
expenditure.

(a) For on-the-shelf or standardised products, e.g. Refrigerator, Air-Conditioners, within the thresholds approved by Bureau of Public Procurement from time to time, Local Purchase Order (LPO) may be issued. The validity period of Local Purchase Order shall not exceed 3 months and in any case, shall not be valid after the end of the financial year in which it was issued as stipulated in FR 413

(b) With regard to other contracts that are not covered by Local Purchase Order or Job Order, a formal contract agreement shall be entered into.

2304. (i) On the approval of the Accounting Officer, the Director of Administration and Supplies shall forward all request for the issue of Local Purchase Order in the procurement file to the Director of Finance and Accounts. The Director of Finance and Accounts shall issue the Local Purchase Order and ensure that liability is taken against the appropriate vote of charge in the vote book. He shall thereafter release the original and duplicate copies along with the relevant file to the Director of Administration and Supplies for delivery to the supplier.

Issuance of
Local
Purchase
and Job
Orders.

(ii) Where a job order is to be used for the procurement of stores, such job orders shall be issued by the Director, Administration provided that it is passed to the Director, Finance and Accounts who will ensure that liability is taken against the relevant vote of charge in the vote book before delivery to a supplier.

2305. As much as it is practicable, goods must be purchased from reputable manufacturers or their accredited agents. When goods are obtained through an agent, the purchasing officer will satisfy himself that the goods are authentic.

Local
Purchase of
Stores:
Reputable
Manu-
facturers.

2306. (i) Local Purchase Orders (Treasury Book 118R) will be prepared in quadruplicate. The quantities and estimated cost shall be entered in words and figures, and the order will be ruled off after the last item. The original and duplicate of the order shall be submitted to the supplier, who will return the original with the invoice or bill. When payment is made, the original of the order together with the invoice or bill shall be attached to the payment voucher.

Local
Purchase of
Stores:
preparation
of Local
Purchase
Order.

(ii) Triplicate copy shall be sent to the storekeeper if the goods are to be taken on charge. The quadruplicate will remain in the book.

(iii) Any alteration to the wording on a Local Purchase Order shall be signed by the officer authorising the order [see FR 2404]

2307. (i) If the original of a Local Purchase Order is lost before delivery of the goods and this fact has been brought to the knowledge of the issuing officer by the supplier, the issuing officer shall cancel the LPO and inform the supplier of the cancellation immediately. The triplicate copy of the order shall be recovered from the storekeeper, replaced and stapled with the quadruplicate copy in the order book and endorsed accordingly. A fresh Local Purchase Order may then be issued.

Local
Purchase of
Stores :
Loss of of
Local
Purchase
Order.

(ii) A report should be made to the Head of Department and to the Accountant-General who will arrange for a notice of loss to appear in the official gazette. A copy of such notice shall be forwarded to the Auditor-General.

(iii) If a Local Purchase Order is lost after the goods have been delivered, the loss must be promptly *gazetted* as in sub-section (ii) above and a replacement of Local Purchase Order issued. The supplier may obtain payment after signing an indemnity certificate, on the payment voucher to protect government in the event of double payment for the same delivery.

2308. All unused and partly used Local Purchase Order books shall be kept under lock and key and suitable precautions taken at all times to prevent them getting into unauthorised hands.

Local
Purchase
Order :
Security of.

2309. Tenders invited in accordance with F.R. 2303 (b) shall be considered in line with the provisions of the Public Procurement Act.

Acquisition
of Stores :
Tenders.

Chapter 23

2310. In special circumstances where stores are urgently needed, and it is known that local manufacturers are unable to supply in reasonable time, a Head of Department may seek the specific authority of the Minister of Finance to place an order through importers without recourse to tender. The Minister must be satisfied that to wait for local supply would seriously prejudice the work of the Department concerned or entail extra cost to public funds.

**Purchase of
Stores:
Indent in
Lieu.**

2311. In order that the cost of indents may be met within the financial year for which provision is made, the indents shall be submitted as soon as practicable after the estimates have been approved.

**Indent for
Stores :
General.**

2312. The foregoing provisions shall apply in so far as they do not breach any of the provisions in the Public Procurement Act or any guidelines that the Bureau for Public Procurement may issue from time to time.

**Local
Purchase
Order: PPA
compliant.**

CHAPTER 24

HANDLING OF STORES

PART I

RECEIPTS OF STORES

2401. (i) Receipt entries in the Allocated Stores Ledger shall be supported with the prescribed voucher according to the sources of receipt as follows:

**Sources of
Stores and
Supporting
Vouchers.**

<i>Source of receipt of stores</i>	<i>Ledger entry supported by</i>
(a) Importation	Stores Receipt Voucher Duplicate copy of invoice
(b) Local Purchase	Copy of Stores Receipt Voucher and triplicate copy of Local Purchase Order.
(c) Transfer from other stores	Copy of Issue Voucher from the transferring stores (stores Form 4).
(d) Conversion and Manufacture	Copy of Conversion Voucher (Stores Form 5).
(e) Returned Stores	Stores Receipt Voucher (Stores Form 3)
(f) Excesses taken on charge	Stores Receipt Voucher (Stores Form 3)
(g) Any other source	Stores Receipt Voucher (Stores Form 3)

(ii) Receipt entries in the unallocated stores ledger shall be supported with the prescribed vouchers according to receipt of stores as follows :

<i>Sources of receipt of stores</i>	<i>Ledger entry supported by</i>
(a) Importation	Stores Receipt Vouchers (Stores Form 3) with relevant invoice.
(b) Local Purchase	Stores Receipt Voucher (Stores Form 3) and triplicate copy of Local Purchase Order.

- | | | |
|--------------------------------|---|--|
| (c) Transfer from other stores | } | As Required for Allocated
Stores detailed in Sub-
Section (i) above. |
| (d) Conversion and manufacture | | |
| (e) Returned Stores | | |
| (f) Excesses taken on charge | | |
| (g) Any other source | | |

(iii) Receipt entries in the unallocated Stores Ledger shall be supported by the appropriate voucher or vouchers as detailed in sub-section (ii) above, except where special forms are designed for Departmental/Divisional use. These special forms must have the prior approval of the Accountant-General and be in accordance with F.R. 2422.

2402. (i) On all payment vouchers for the purchase of stores, except as provided in sub-section (ii) of this Regulation, the Storekeeper must certify that the stores have been received and taken on charge in the stores ledger quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original L.P.O. (see F.R. 2415).

Payment
Vouchers
for Stores:
certificates.

(ii) Expendable and consumable stores obtained in small quantities for immediate use e.g. uniforms, soap, brooms, dusters, etc., should not be taken on charge in ledgers, but a certificate should be inserted in the payment voucher thus:

"Required for immediate use and not taken on Ledger charge"

2403. (i) The Supplies Division of every ministry/extra-ministerial office and other arms of government shall maintain an Invoice control Register to ensure that all imported Allocated Stores paid for, are duly taken on charge. The register shall provide columns for entries to show :

Invoice
Control
Register.

- (a) Indent No. and Date (To be entered when indent is prepared).
- (b) Invoice No. and date.
- (c) Value of Stores on invoice.
- (d) Import Payment Voucher, date and number.
- (e) Date invoiced stores taken on charge.
- (f) Stores Receipt Voucher Number.

The register will be examined periodically by a Stock Verifier to verify that the stores paid for, have in fact been received.

(ii) Where applicable, Bills/Invoices Control Register shall be maintained by every ministry/extra-ministerial office and other arms of government for all stores purchased through indent as imported items.

2404. Where stores are partly supplied on an L.P.O., the L.P.O. shall be used to support the voucher for payment of only the items actually supplied. The same L.P.O must not be used to support any item to be supplied.

LPO : Part
Execution

2405. Stores receipt vouchers shall be issued in triplicate and will be distributed as follows:

Distribution
of SRV

(a) original to be attached to the payment voucher for the stores purchased;

(b) duplicate copy to be forwarded to the Stock Verifier for verification of stores purchased; and

(c) triplicate copy will be retained in the book for record purpose.

2406. When it is desired to transfer stores from one store to another, a Stores Transfer Requisition (Stores Form 12) shall be raised by the requisitioning store in duplicate, the original of which shall be forwarded to the issuing store. The stores transferred will be accompanied by a Stores Issue Voucher (Stores Form 4) in duplicate, one copy of which will be receipted and returned. The second copy will serve as a receipt voucher duly numbered and filed.

Transfer of
Stores.

2407. (i) Before acceptance of delivery of stores from abroad, packages must be carefully checked against the shipping documents and examined for external signs of rough handling or tampering in transit. Whenever practicable, packages should be weighed and the weight compared with that on the invoice. Packages showing evidence of damage or loss shall be reported to the Shipping Agent before delivery is taken.

Receipt of
imported
Stores.

(ii) After delivery has been accepted, the packages shall be opened and checked against the shipping documents by the Store-Keeper and an independent officer. Where the item to be inspected is technical in nature, an independent officer with requisite technical knowledge shall be in attendance. If the contents of the packages are not found to be correct or in good order when opened, a Discrepancy and Breakage Report shall be prepared immediately and the Shipping Agent informed forthwith. The Discrepancy and Breakage report however, will be recorded in the claims register by the stores officer.

2408. All claims for damaged or short-delivered stores shall be made against shipping company or Nigeria Ports Authority. Where the ministry/extraministerial office and other arms of government is unable to obtain satisfaction of claim, it shall pursue the claim through the shipping agents for settlement against the Marine Insurance Fund. If applicable, refund of Custom Duty, or arrangement for replacement of stores, free of duty, shall be made.

Receipt of
Imported
Stores :
Claims.

2409. Duty payable on imported stores through the post shall be made by the consignee at the time of collection; the duty is chargeable to the sub-head provided for the purchase of the stores. Where applicable, Indents in respect of stores to be delivered by post should indicate the full postal address of the indenter and any reference to the shipping agent.

Imported Store: Duty payable.

2410. Stores received by air, rail, road, sea, etc as local purchase shall be checked against the consignment note and/or relative invoice and their correctness established as in F.R. 2407 and 2411. Discrepancy and Breakage Reports shall be prepared for goods damaged or short delivered and claims for settlement made against the relevant transporting agency.

Receipt of Stores: By Air, Rail, Sea etc.

2411.(i) All receipts into a store will be checked against the relative document by the storekeeper and another officer as prescribed in FR 2407.

Receipt of Stores: Checking of documents.

(ii) Certain fragile stores which are specially packed to avoid damage in transit need not be opened for checking provided they are easily identifiable and are likely to be transferred elsewhere. Where, however, the external-packing shows signs of damage or pilferage, the contents must be checked.

PART II

ISSUE OF STORES

2412. (i) Issues shall be made only on the authority of a numbered Stores Requisition, a numbered combined Requisition/Issue Voucher, or a Stores Transfer Requisition. In cases of issue of stock from unallocated stores, the requisition must be signed by the officer authorised to incur expenditure, who must ensure that funds are available.

Requisition for Stores: Preparation.

(ii) Requisitions shall be prepared in duplicate, the original of which should be sent to the stores issuing department. Quantities shall be written in both words and figures and each type of article required will be given an item number. To prevent unauthorised additions a line will be drawn immediately below the last entry. The Requisition Forms shall be clearly marked "Original" and "Duplicate".

(iii) When a combined Requisition/Issue Voucher is used, three copies shall be sent to the stores issuing department and the original shall become the issue voucher. After issue of the stores, the original and one copy of the voucher should be sent to the requisitioning officer, who will sign and return the original to the issuing officer, as acknowledgment.

2413. (i) A requisition shall not be accepted and passed to the store-keeper until it has been examined by the responsible officer, to ensure that it is signed by the authorised requisitioning officer, the correct rate of charge is quoted, the quantity required is not excessive, and the voucher is otherwise

Requisitions for Stores: Acceptance for issue.

correct. The Director, Administration and Supplies shall furnish specimen signatures of authorised requisitioning officers to the stores issuing units.

(ii) Separate stores requisitions shall be prepared for items of stores in different vocabulary groups. Stores issuing units should furnish requisitioning officers with a stores vocabulary whenever necessary.

2414. All issues of stores shall be supported by a Stores Issue Voucher in the prescribed form which shall be prepared in ink or ball pointed pen. Each line on the voucher must be utilised until the requisition is completely entered and there shall not be any blank spaces between items. All amounts shall appear in words as well as figures except where alternative safeguards against fraudulent additions have been specifically approved in accordance with F.R. 2422. The voucher shall then be ruled-off and initialled. The issuing officer will sign each voucher.

Stores Issue
Vouchers:
Preparation
of.

2415. Allocated Stores Issue Vouchers shall be prepared in triplicate the original and duplicate of which shall be forwarded to the requisitioning officer who will acknowledge receipt of stores by signing and returning the original to the issuing officer for filing in serial order. The duplicate shall be retained by the requisitioning officer as the Stores Receipt Voucher. Stores required for immediate use must be so endorsed on the original and duplicate copies by the requisitioning officer.

Stores Issue
Vouchers:
Distribution
of Allocated
Stores.

2416. Unallocated Stores Issue Vouchers shall be raised and distributed in accordance with the approved accounting instruction as stipulate in F.R. 2422. The number of copies required must include, in addition to those enumerated in F.R. 2415, an accounts copy, and a copy to support the monthly summary of receipts and issues.

Stores Issue
Vouchers:
unallocated
stores
distribution.

2417. All copies of Stores Issue Vouchers must be clearly marked "Original", "Duplicate", etc.

Stores Issue
Vouchers:
Classifica-
tion of
copies.

2418. (i) After a stores requisition has been accepted in accordance with F.R. 2412 (i) and (ii), and the availability of the stores ascertained, the Stores Issue Voucher will be prepared and sent to the Storekeeper. The issuing storekeeper will post his tally card at the actual time of issue of the stores. Pre or late posting shall not be permitted.

Issue of
Stores:
Procedures.

(ii) Stores may only be issued by or in the presence of an authorised Issuing Officer.

(iii) Whenever the establishment of a store permits, the issuing storekeeper should not have access to the main stores ledger, or normally be aware of the ledger balances, except on handing-over (.see F.R. 2429). He may be informed, however, of specific balances if required for checking purposes.

2419. Stores and materials issued within the same store for conversion or manufacture shall be supported by a conversion voucher in duplicate. The original copy shall serve as an issue voucher when the materials are issued from store and as a receipt voucher for the article after manufacture when it is returned to store and brought on charge. Both receipt and issue sides of the voucher will show the quantities and values where necessary.

Issue of
Stores :
Conversion
Vouchers.

2420. (i) The issue entry of stores condemned by a Board of Survey after approval has been given to write them off, shall be supported by a store Issue Voucher quoting the authority.

Issue of
Stores :
Write-off of
condemned
stores.

(ii) Proceeds of sale of condemned stores shall be credited to Revenue Head: "Earnings and sales", Sub-head: "Condemned Stores".

2421. (i) Stores may be issued on payment only when the Accounting Officer is satisfied that such sales are in the public interest. Stores which are marked or stamped "government property" may not be sold except when specifically authorised by the Accountant-General.

Issue of
Stores : on
payment.

(ii) The purchaser will be required to pay, in addition to the gross cost (allocated store), a ten percent (10%) store charge. Any alteration in these charges must be approved by the Accountant-General who shall inform the Auditor-General. Proceeds realised from these charges shall be credited to the appropriate sub-head under the Revenue Head: Earnings and Sales.

(iii) The purchaser should supply transport from the store of issue, but where this is not possible; the cost of transport from store to destination shall be borne by the purchaser.

(iv) Stores-on-payment issues shall be made by Stores Issue Voucher, but such stores shall not be released until the purchaser presents to the issuing officer a Treasury Receipt for payments for the stores and all additional costs, including storage and transport charges. The Treasury Receipt number shall be entered on the Store Issue Voucher.

(v) In exceptional cases, where credit facilities have been authorised by the Head of Department for purchases, the Stores Issue Voucher will bear reference to the authority. Under no circumstances must credit facilities be made available to individuals or non-governmental bodies.

2422. Where permission is granted to use books for issue, instead of Stores Issue Vouchers, e.g., issue of petrol from pumps, the quantity or number

Issue of
Stores :
General.

of each item issued shall be entered in words and figures and the recipient shall sign in full opposite the entry at the time he receives the stores.

2423. Regulations for cash sales of manufactured articles from Workshops are given in Chapter 26.

PART III

RETURNED STORES

2424. Expendable or consumable stores which have been issued but not used shall be returned to store and taken on charge in the stores cost book at the current issue price. The vote for the project shall be credited by adjustment and the unallocated stores vote correspondingly debited.

Unused
Stores :
Unallocated.

2425. (i) Non-expendable stores which have been issued for, and charged to, a project vote, but not used, and if not required immediately on other project shall be returned to the nearest allocated store and taken on numerical charge. The issue value will be credited by adjustment to the project vote with a corresponding debit to the appropriate vote for tools, plant or other non-expendable allocated store.

Unused
Stores :
Allocated.

(ii) It is not necessary to return non-expendable stores to stock, if they are required immediately for other projects. Financial adjustment shall be made between the votes concerned.

2426. (i) Immediately after completion of projects, officers in charge shall ensure that all tool in use are returned to the nearest allocated stores. The receiving officer shall take the stores on numerical charge in a special ledger and store separately. The entries in the ledger shall be supported by a Stores Issue Voucher (Stores Form 4) signed by the officer in charge of works, who will also record the returned stores in the Completion Report.

Completed
Project :
Tools in use
and
Recovered
Stores.

(ii) An exception to sub-section (i) above may be permitted in the case of large plant, which need not necessarily be returned to store on completion of the work, provided the location of such plant is shown in the asset or plant Register.

(iii) Recovered stores shall be treated in a similar manner as in Sub-Section (i) above

2427. Unserviceable used parts removed from plant and vehicles for replacement in the normal course of repair and overhaul shall be returned to a separate section of the store and a record made for submission to a Board of Survey, which should be held at frequent intervals.

Unserviceable
used parts.

2428. Serviceable parts becoming available on the dismantling of plant or vehicles may only be removed after Board of Survey recommendations have been approved and must be taken on charge in a special ledger.

Serviceable
used parts.

PART IV

HANDING OVER STORES

2429. When an officer hands over custody of stores to another officer, he and the incoming officer shall verify that the physical stocks and balances in the ledger and tally cards agree. If no discrepancies are found, both officers will sign a certificate in duplicate to that effect on stores Form 10, one copy of which will be forwarded to the Accounting Officer and the other copy filed by the officer-in-charge. When, due to the number of items, it is impracticable to check all stores, test checks of a reasonable percentage of items in each group or class of stores must be made. Where test checks have of necessity been made, the certificate shall be suitably endorsed.

General
Procedures.

2430. Any excesses and deficiencies and the values thereof shall be listed and signed by the outgoing officer as an acknowledgement. The incoming officer shall report the discrepancies to his senior officer, who will obtain an explanation from the outgoing officer. Receipt vouchers will be prepared for excesses which shall be taken on charge in the usual manner. The officer-in-charge will forward a report to Accounting Officer who will take necessary action as prescribed in chapter 25.

Discrepan-
cies.

2431. (i) If circumstances are such that the outgoing officer is unable to be present at the time of hand-over, a stock verifier or Board of Survey shall be appointed to check and hand over stores.

Absence of
Outgoing
Officer.

(ii) The incoming officer will be present throughout the check by the stock verifier or Board of Survey and will take over when completed. Stores Forms 11 shall be prepared in duplicate, with a list of any discrepancies, and signed as the handing-over certificate. The stock verifier or Board of Survey shall distribute the certificate as stated in Financial Regulation 2429.

2432. The out-going officer shall be responsible for all deficiencies reported at the time of hand-over and the incoming officer shall be responsible for deficiencies not so reported but subsequently discovered. Where only a percentage check has been made and deficiencies in the items not checked are discovered subsequent to the completion of the handing-over, all officers concerned will be called upon for an explanation.

Responsi-
bility for
deficien-
cies.

2433. Senior stores officers responsible for supervision of stores shall ensure that a "Valuable and Attractive Stores Register" is maintained for items qualifying for this description. In every case of hand-over, these items shall be subject to a hundred per cent check and the certificate endorsed accordingly.

Valuable
and Attractive
Stores
Registers.

2434. The handing-over of furniture in Government quarters is dealt with in the Public Service Rules.

Furniture
In Govern-
ment
quarters.

CHAPTER 25

LOSS OR SHORTAGE OF GOVERNMENT FUNDS

PART I.

LOSSES OF FUNDS-PROCEDURE

2501. Loss or shortage of fund is a depletion of government fund at a given time. This can arise from any of (but not limited to) the following: Definition of Losses.

- (a) Misappropriation of funds
- (b) Falsification of records.
- (c) Conversion of funds to personal use.
- (d) False claims.
- (e) Fraudulent payments.
- (f) Theft
- (g) Negligence.

2502. (i) Where a cash loss to the value of ₦50,000 or below has occurred without fraud or theft being involved, Accounting Officers are personally empowered to surcharge the officers responsible up to the full amount of the loss, provided the officer is not above Grade Level 10. Accounting Officers are personally responsible for ensuring that all surcharges they authorise are duly recovered. For officers above GL. 10 the loss should be reported to the Accountant-General. Losses of Funds : Procedures.

(ii) Where a loss is treated under this Regulation, Accounting Officers must immediately send a brief report of the circumstances including the value of the loss and the names of the officers he has surcharged, together with the amounts of the surcharge in each case to:

- (a) The Chairman, Federal Civil Service Commission,
- (b) The Auditor-General,
- (c) The Accountant-General,
- (d) Federal Ministry of Finance.

(iii) On receipt of this Report and after consideration and acceptance of same, a write-off approval, if still required, shall be conveyed to the Accounting Officer by the Accountant-General.

(iv) A loss or shortage treated under this Regulation shall be charged as a personal advance against the officer responsible for the shortage, pending a decision by the Losses Committee.

EXPLANATORY NOTE

A surcharge is not a disciplinary measure and it can be made at any time whether or not disciplinary proceedings are being taken in respect of the circumstance leading to the surcharge. A surcharge can be justified whenever there is a degree of culpability, even though the same degree of culpability would not support the disciplinary charge for negligence or inefficiency. A degree of negligence which though proved, does not in fact contribute to a loss or to its non-detection cannot support a surcharge in respect of that loss. For a surcharge to be made there should be some degree of negligence or culpability on the part of the officer concerned which contributes to the loss positively or negatively.

2503. In the event of any loss occurring which is not covered by Regulation 2502, the procedure as prescribed in FR. 2504 - 2507 shall apply.

Loss of over
₹50,000.00

2504. (i) The Officer in-charge of the office in which the loss occurs shall take the following actions:

Actions by
the Officer
in-charge.

(a) Report Immediately to Head of Unit or Division by the fastest means if the loss occurs away from the Headquarters.

(b) Report to Police if fraud or theft is suspected.

(c) Initiate immediate action by completing Treasury Form 146, Part I and forward same in quintuplicate to Head of supervising department or Unit.

(d) Ensure that if a weakness in the system of internal control or in security is established, measures have been taken to prevent a re-occurrence of the loss.

(e) Ensure that the accounting entries as prescribed in FR. 2524 and 2525 have been made.

(ii) If the loss is of cash which must be replaced immediately in order to meet urgent commitments, e.g. the payment of salaries or leave transport expenses, as an interim measure, payment voucher may be prepared for the sum required, classified to Head 1800 - Advances: Non-Personal and cashed at the Treasury, or Cash Office in the case of a self-accounting department. A copy of the paid voucher, must be carefully preserved and produced when required.

2505. (i) The Head of Department/Unit shall take the following actions :

Action by
Head of
Department
or Unit

(a) Forward brief particulars to the Accounting Officer.

(b) Investigate the whole incident at the earliest possible moment, but

not later than 7 days and complete Parts II and III of Treasury Form 146 and forward one copy each to:

- (i) Accounting Officer ;
- (ii) Accountant-General ;
- (iii) Auditor-General ;
- (iv) Chairman, Federal Civil Service Commission.

(c) Consider whether a Board of Enquiry is necessary and if so, advise the Accounting Officer accordingly.

(d) A Board of Enquiry may not be necessary if the loss is immaterial, if it is an isolated incident, and if the identity of the officer responsible is indisputable.

(ii) A Board of Enquiry should be held under the following conditions :

- (a) if fraud is probable ;
- (b) if the loss is substantial ;
- (c) if several officers are involved ;
- (d) if the responsibility of officers is not clearly defined ;
- (e) if the loss took place over a period of time ; and
- (f) if collusion is suspected.

2506. The Accounting Officer shall take the following actions :

(i) On receipt of Treasury Form 146, review the action of the Head of Department or Division and where necessary, request the Accountant-General to convene a Board of Enquiry.

(ii) Recommend terms of reference to the Accountant-General.

(iii) Within 14 days of receipt of Treasury Form 146, submit recommendations for any necessary immediate disciplinary action to the Accountant-General, Chairman Federal Civil Service Commission and the Auditor-General. Similarly, recommendations on immediate accounting safeguards shall be submitted.

**Actions by
the
Accounting
Officer.**

2507. The Accountant-General shall take the following actions :

(a) Ensure that the correct procedure has been followed by the ministries/extra-ministerial offices and other arms of government concerned, e.g. submission of completed Treasury Form 146 and/or Police report as required, so that full information about the loss is available.

(b) Approve terms of reference and convene a Board of enquiry even if the Accounting Officer has not so recommended.

**Actions by
the
Accountant-
General.**

(c) If considered expedient that an Accounts Officer be included in the Board of enquiry, he should notify the convening officer accordingly.

(d) Submit his final recommendation to the Chairman, Federal Civil Service Commission and the Accounting Officer concerned within 45 days.

(e) Convey any approval for write-off within 60 days to the Accounting Officer, the Auditor-General and the Chairman, Federal Civil Service Commission.

2508. The Chairman, Federal Civil Service Commission and the Auditor-General shall convey their opinions on the Report to the Accountant-General within 14 days.

Action by
Federal
Civil
Service
Commission.

2509. The Accountant-General shall take necessary action, on receipt of the opinions of the Chairman, Federal Civil Service Commission and the Auditor-General, to close the case within 90 days from the start of the case by conveying the decision on the cases to the appropriate Accounting Officer for implementation.

Action by
Accountant-
General on
Receipt of
opinion.

2510. The procedure in FR 2503 shall be varied as prescribed in FR 2511 - 2513 in the event of state officer(s) being involved in loss of Federal funds.

State
Officers :
Loss of
Federal
Funds.

2511. The following action(s) shall be taken where state officers are involved in loss of federal fund :

Loss of
Federal
funds in
Abuja
involving
only State
Officer(s).

(a) The final recommendation of the Accountant-General of the Federation shall be made through the Federal Civil Service Commission to the State Civil Service Commission of the state officer(s) concerned.

(b) The relevant State Civil Service Commission shall convey its decision to the Accounting Officer or Head of Department of the officer(s) concerned with copies to the State Accountant-General and Accountant-General of the Federation.

2512. The following action shall be taken in the event of loss of federal funds in the headquarters involving both federal and state officers.

Loss of
Federal
Funds in
the Head-
quarters
involving
Both
Federal and
State
Officers.

(a) In the case of state officer(s), recommendations by the Accountant-General on disciplinary action shall be made through the Federal Civil Service Commission to the State Civil Service Commission of the Officer(s) concerned.

(b) For federal officer(s), as in 2503 and for state officer(s) as in 2510 above.

2513. The circumstances of the loss shall be examined in the state in accordance with the general regulations for the investigation of losses laid down by the state government concerned, and a report forwarded to the Accounting Officer of the ministry in the state. In cases involving fraud or negligence, the Permanent Secretary, Ministry of Finance of the state shall assemble all relevant papers and forward them with his comments to the State Civil Service Commission for consideration of any disciplinary action. Thereafter, the papers will be forwarded to the Accountant-General of the Federation who will authorise write-off action where necessary against federal funds after obtaining approval of Minister of Finance.

Loss of
Federal
Funds
Controlled
by a State
Officer in a
State.

2514. Where a loss involves both federal and state officers, the action to be taken shall be as in FR 2511 above. However, the Accountant-General of the Federation shall refer the report to the Chairman, Federal Civil Service Commission for the disciplinary action of the federal officer(s), if necessary before authorising write-off action.

Loss of
Federal
Funds:
Involving
State and
Federal
Officers.

2515. The authority for write-off of federal government funds is the prerogative of the Minister of Finance. However, the power to write-off losses to the value of N200,000 is delegated to the Accountant-General except those losses occurring within his own office.

Power to
write-off.

2516. The Losses Committee is a standing Committee responsible for considering all cases involving loss of cash, stores and vehicles including accident vehicles.

Definition
of Losses
Committee.

2517. The Committee shall be composed of the following members:

Composition
of Losses
Committee.

(a) Representative of the Auditor-General (not below salary grade level 16) as Chairman.

(b) Representative of the Accountant-General.

(c) Representative of the Administration Department of the ministry/extra-ministerial office and other arms of government concerned.

(d) Representative of the Inspector-General of Police.

(e) Representative of the Economic and Financial Crimes Commission.

(f) The Inspectorate Department of Office of the Accountant-General shall provide the secretariat.

2518. In general, and subject to the detailed arrangements above, losses of State funds shall be met by the state government concerned and losses of federal funds by the federal government.

Government
to meet
own losses.

2519. (i) Losses of funds arising from the forgery of a local purchase order shall be regarded as a loss against the ministry/extra-ministerial office and other arms of government where the loss occurred. Liability in the event of a loss.

(ii) Losses arising from forged payment vouchers which bear the signature(s) of officer(s) duly authorised to sign such vouchers shall be considered as losses against the ministry/extra-ministerial office and other arms of government, unless it can be proved or established beyond reasonable doubt that fraud was actually perpetrated by a person or persons other than the officer(s) of the ministry/extra-ministerial office and other arms of government.

(iii) Losses occurring in both cases specified in FR 2519(i) and (ii) shall be charged initially against the affected ministry/extra-ministerial office and other arms of government pending a decision as to whom shall eventually be held responsible for the loss.

2520. Recoveries made or surcharges imposed shall be credited to the accounts of the government suffering the loss. Recoveries and surcharges.

2521. In cases of doubt, or where losses do not clearly fall into FR 2502-2519, each case shall be decided on its merit. Doubtful cases.

2522. Where criminal proceedings have been instituted in a loss case resulting in the conviction of a public officer, the Accounting Officer shall immediately liaise with the Attorney-General of the Federation with a view to exploring the prospect of recovering the loss of funds through civil action against the assets of the convicted person or persons. The result of such action should be communicated to both the Accountant-General and the Auditor-General. Civil Action after conviction.

2523. (i) When an officer is interdicted from duty, such proportion of his emoluments as the Federal Civil Service Commission allows him to receive, shall not be impounded or subjected to any reduction or abatement in respect of any claim which government may have against him in connection with the reason for his interdiction. Officer Interdicted: emoluments of.

(ii) The proportion of emoluments allowed to be received during a period of interdiction shall cease as from the date of criminal conviction, pending consideration of the case by the Federal Civil Service Commission.

PART II

LOSS OF FUNDS—ACCOUNTING ENTRIES

2524. On the discovery of a loss of funds, a payment voucher shall be prepared classified to Below the line account number 1800 Advances Non-Personal subhead - Ministry (department concerned) pending the investigation of the loss. Account to be charged.

2525. (i) The type of the accounting entries to be passed as a result of loss will depend upon the nature of the loss, and the date of the original transaction when payments were actually made : Accounting Entries.

(ii) The following accounting entries shall be made:

<i>Types of Loss</i>	<i>Accounting Entry Required</i>
a. Loss of Cash	Charge the loss to the advance account under the authority of a payment voucher.
b. Fraudulent or over-payments made and discovered within the same financial year.	Transfer the amount by raising adjustment voucher debiting advance accounts, and crediting the account originally debited.
c. Fraudulent payments made in a previous financial year charged against the Consolidated Revenue Fund, or the Development Fund	Transfer the amount by adjustment voucher, debiting advances account and crediting Revenue Miscellaneous Head "Sundries" Sub-head of the current years Estimates
d. Fraudulent payments and over payments made in a previous financial year charged against public fund other than at (c) above.	Transfer the amount by adjustment voucher by debiting advances account and crediting account originally debited.
e. Unrecovered over-payment, not involving fraud, made in a previous financial year charged against the Consolidated Revenue Fund Or the Development Fund	No adjustment is necessary, but the abandonment of the recovery must be registered by the Accountant-General as a loss.
f. Abandonment of the recovery of a Bicycle Advance issued initially from Recurrent Expenditure.	No adjustment is necessary, but the abandonment of the recovery must be Registered by the Accountant General as a loss.

<i>Types of Loss</i>	<i>Accounting Entry Required</i>
g. Abandonment of the recovery of an amount of advance charged initially on advances account.	On availability of funds from Ministry of Finance, transfer the amount by Adjustment Voucher, debiting Loss of funds and crediting Advances Account.
h. Abandonment of the recovery of unpaid revenue.	No adjustment is necessary but abandonment of the claim must be registered by Accountant-General as a loss.

2526. The Sub-Accounting Officer or the Officer controlling Expenditure where loss has occurred, shall initiate the accounting entries required under Financial Regulation 2525, and shall ensure that an additional copy of the accounting document is forwarded to the Accountant-General attaching the report on the loss on Treasury Form 146. If the adjustment for a loss originates within a self-accounting ministry, the adjustment shall be passed through the accounts of the ministry concerned. In the case of a non-self-accounting unit, the full set of the adjustment voucher must be forwarded to the Accountant-General for incorporation into the Accounts.

Officer to Initiate Accounting Entry.

2527. Any recovered amount from a declared loss whether in-part or in-full shall be credited to the Non-personal Advances Account initially charged. However, recovery of a loss received subsequent to the writing-off thereof, shall be credited directly to the Miscellaneous Head of the current years revenue estimates, under the sub-head "Sundries".

Recovery of the Loss.

2528. The receipt of a surcharge, either by instalment or full payment shall be credited to the Miscellaneous Revenue Head of the current year's estimates, under sub-head "Sundries".

Surcharge Classification of Receipts.

2529. Losses, when written-off, shall be charged to the loss of funds Head and Sub-head of expenditure in the current year's Estimates of the ministry or unit concerned.

Losses written off: Classification of.

2530. When funds under the loss of funds head/sub-head of the current year's estimates are insufficient to meet the amount of loss to be written-off, the Accounting Officer concerned must apply for additional funds through virement warrant under Financial Regulation 309. Where savings are not available to warrant any virement, an application for a supplementary provision under Financial Regulation 305 can be made.

Application for funds to cover losses.

PART III

BOARD OF ENQUIRY : PROCEDURES

2531. The Accountant-General shall convene a Board of Enquiry at the request of the Accounting Officer, the Chairman, Federal Civil Service Commission or when he deems it necessary. The Board of Enquiry shall investigate the circumstances of the loss of funds (excluding losses being dealt with in Financial Regulations 2502 and 2520). The Accountant-General in convening the Board shall incorporate any special terms of reference for the Board, as he may deem necessary.

Convening
of: Within
Nigeria.

2532. When a Board of Enquiry is required at a Nigerian Overseas Mission, the Head of Mission shall be responsible for the convening of the Board of Enquiry. Where the Head of the Mission is involved, the Board must be convened by the Accounting Officer, Ministry of Foreign Affairs. In either case, the convener shall incorporate into the convening order any specific terms of reference required by the Accounting Officer, the Accountant-General or the Chairman, Federal Civil Service Commission.

Convening
of :
Missions
Overseas.

2533. The officer convening a Board of Enquiry shall forward a copy of the convening order with full terms of reference to:

Convening
notice :
Distribution
of.

- (a) Accounting Officer;
- (b) Accountant-General;
- (c) Auditor-General; and
- (d) Chairman, Federal Civil Service Commission.

2534. The establishment and constitution of Permanent Board of Survey and Enquiry shall be guided by the following:

Establish-
ment
and
Constitution
of
Permanent
Board of
Surveys and
Enquiry.

(a) There shall not be fewer than 24 members including a Secretary. The Board shall constitute itself into panels, which shall consist of not less than a President and at least two members.

(b) Appointment to the Board shall be made by the Accountant-General.

(c) The President shall not be below salary grade level 15 and others not below level 12.

(d) The Board shall have power to investigate cases of loss of fund, fraud, ascertain adequacy of existing security and control systems and recommend improvement in the system.

(e) When the Board is in session to determine an issue before it, it shall be guided by the rules of natural justice.

(f) When sitting as a Board of Survey, the Board shall :

(i) survey end-of-year Accountant-General's and all Sub-Treasury's cash balances ;

(ii) conduct surprise quarterly survey of cash, stores and government property, moveable and immovable; and

(iii) investigate loss of stores and unserviceable stores, etc.

2535. The sitting of the Board shall not be deferred owing to the fact that criminal proceedings are pending in connection with the loss. The Board shall, therefore, direct its enquiries towards discovering any weaknesses in the system and submit an interim report even though they are not able to include a recommendation as to fixing of responsibility for the loss.

Sitting of
the Board
and Interim
Reports.

2536. (i) Where practicable the evidence taken by the Board shall be recorded verbatim and/or on tape but where this is impracticable the evidence will be summarised by the Board in such a manner as to facilitate examination and deduction.

Taking of
evidence.

(ii) In order to ensure fair hearing, where evidences of witnesses are to be obtained, the following shall be observed:

(a) The Officer(s) being investigated shall be entitled to be present and to put questions to witnesses.

(b) No documentary evidence shall be used against an officer unless he has previously been supplied with a copy thereof or given access thereto.

(c) The officer shall be entitled to know the whole case against him and shall have an adequate opportunity of preparing his defence.

2537. The Board's report shall include:

(a) a statement on the exact amount of loss incurred ;

(b) an opinion as to whether the accounting systems were faulty with suggestions as to any remedy which may appear to be practicable in view of local conditions ;

(c) an opinion as to whether the operation of the accounting system was defective in the office concerned ;

(d) recommendations for improving the physical security measures if those in existence have been inadequate ;

(e) the report should include an assessment of the degree of negligence of the officers considered responsible for the loss and proffer recommendations ;

(f) a recommendation as to the fixing of responsibility for the loss in whole or in part;

Board's
Recom-
mendations.

(g) recommendations as to surcharge of officer(s) responsible for the loss ; and

(h) details of any mitigating circumstances which should be taken into consideration in the assessment of the degree of negligence.

2538. The Board shall forward copies of its proceedings and report together with copies of supporting documents, and, when appropriate, copies of Police Reports and Court Proceedings to the Accounting Officer of the ministry or Head of the extra-ministerial office and other arms of government concerned, the Accountant-General, Federal Ministry of Finance, the Chairman of the Federal Civil Service Commission and the Auditor-General.

Distribution
of Board's
Report.

2539. (i) The Accounting Officer, on receiving his copy of the report of a Board of Enquiry, shall collate all relevant facts and submit his comments within 30 days to the Accountant-General, Federal Ministry of Finance, the Chairman, Federal Civil Service Commission and the Auditor-General. Special reference must be made in the comments to the question of the fixing of responsibility for the loss and apportionment of surcharge where applicable.

Boards
Report :
Accounting
Officer.

(ii) For Boards of survey appointed at state level, this procedure shall be varied according to the state's requirements.

CHAPTER 26

LOSS OF STORES AND UNSERVICEABLE STORES

PART I

LOSS OF STORES, PLANT, MOTOR VEHICLES AND EQUIPMENT

2601. The authority for the write-off of losses of stores is the prerogative of the Minister of Finance. A limited degree of power of write-off is delegated to Accounting Officers and the Accountant-General under the appropriate provisions of these Regulations.

Power of
Write-off of
stores
losses.

2602. A loss of stores, plant, equipment, etc. may be written-off under the personal authority of the Accounting Officer, provided that:

Minor
Losses:
Write-off
of.

(a) The original cost or the estimated value of a unit of each item, whichever is applicable, does not exceed ₦20,000, and the sum total of the value of the items does not exceed ₦100,000.00.

(b) There is no apparent weakness in the system of control.

(c) There is no evidence of fraud or theft.

(d) Where negligence is involved, the disciplinary action against the officer(s) found negligent is within the delegated power of the Accounting Officer.

2603. In the event of any loss of stores, the officer in charge of the store in which the loss occurs shall :

Officer-in-
charge of
stores:
Action by.

(a) Report immediately to the Head of Department or Unit but not later than three (3) days, by the fastest means possible if the loss occurs away from headquarters.

(b) Report to the nearest police station if there is any suspicion of fraud or theft.

(c) Initiate action on Treasury Form 146 Revised (see Appendix No. 17) by completing Part I thereof and forward it in quintuplicate to his Head of Division or Unit, without delay.

(d) Ensure that, if a weakness in the system of control or inadequate security is revealed, immediate measures are taken to prevent a re-occurrence of the loss.

Chapter 26

2604. On being informed of the loss, the Head of Department or Unit shall :

Head of
Depart-
ment or
Unit:
Action by.

(a) Forward immediately, in writing, brief details of the loss to his Accounting Officer.

(b) Investigate the whole incident at the earliest possible time but not later than seven (7) days, complete Parts II and III of Treasury Form 146 (Revised), and forward the forms in quadruplicate to his Accounting Officer. If the investigation is liable to be protracted, submit the reports on Treasury Form 146 as soon as possible, and follow-up with interim and final reports in a letter form.

(c) Recommend the convening of a Board of Enquiry to his Accounting Officer if he considers that the circumstances warrant such an investigation (see Financial Regulation 2605).

(d) Ensure that, if a weakness in the system of control or inadequate security is revealed, measures have been taken to prevent a re-occurrence of the loss.

(e) Obtain copies of the Police Report and/or Court Proceedings, where appropriate, and forward four copies to his Accounting Officer.

2605. A Board of Enquiry should be held under the following conditions:

Board of
Inquiry:
When to
convene.

(a) If fraud is involved;

(b) If the loss exceeds the amounts specified in FR. 2602 ;

(c) If several officers are involved;

(d) If there is any doubt as to the degree of responsibility for the loss;

(e) If the loss occurred over a period of time.

2606. On receipt of the reports of the loss, the Accounting Officer shall :

Accounting
Officer
Action by.

(i) If the loss is a minor one, and is covered by Financial Regulation 2602, examine the reports, take the appropriate disciplinary action, complete Part IV of the Treasury Form 146 (Revised) and forward one copy of the form to the Director, Finance and Accounts for the appropriate accounting action, and send one copy each to the Accountant-General and the Auditor-General within fourteen (14) days.

(ii) If the loss does not fall under Financial Regulation 2602, he shall:

(a) send immediately brief details of the loss in writing to the Accountant-General and the Auditor-General within 14 days;

(b) request the convening of a Board of Enquiry if he considers that the circumstances of the loss warrant such an investigation (see chapter 25 for procedure for convening of a Board of Enquiry, and Financial Regulation 2605 for examples when a Board must be convened) ;

(c) consider the interdiction/suspension from duty of the officer(s) concerned if the circumstances of the loss warrant such disciplinary action ;

(d) examine the full circumstances of the loss and forward his report and comments attaching all relevant documents (e.g. TF 146, Police report and court proceedings) to the Accountant-General, Auditor-General and Chairman, Federal Civil Service Commission ;

(e) submit interim report to the Officers mentioned in (d) above in the event of the investigations being protracted and the findings of the Board of Enquiry not being immediately available;

(f) ensure that, if a weakness in the system of control or inadequacy in security is revealed, precautions have been taken to prevent a re-occurrence of the loss;

(g) examine the findings of the Board of Enquiry when available and make a final report on the loss to include his comments and his recommendations for surcharge, where appropriate, and then distribute as in (iv) above; and

(h) take all practicable measures to recover the loss, and, if a civil action is deemed necessary, liaise with the Ministry of Justice for appropriate action.

2607. On receipt of the report of the loss, the Accountant-General shall:-

Accountant-
General:
Action by.

(a) ensure that the full procedure has been followed by the ministry/extra-ministerial office and other arms of government concerned;

(b) ensure that his nominee is a member of the Board of Enquiry;

(c) direct the Secretary, Permanent Board of Survey and Enquiry to convene a Board, if necessary;

(d) direct the Secretary, Permanent Board of Survey and Enquiry to include any specific item in the terms of reference of the Board;

(e) ensure that, if a weakness in the system of control or inadequate security is revealed, measures have been taken to prevent a re-occurrence;

(f) ensure that every practicable measure has been taken for the recovery of the loss; and

(g) recommend to the Accounting Officer or Chairman, Federal Civil Service Commission as the case may be surcharge and disciplinary action against any officer(s) involved in the loss within 45 days.

2608. The provisions of Financial Regulations 2501-2511 relating to procedures for losses affecting federal officers and losses involving state officers, and the division of losses between the various governments, shall apply, mutatis mutandis, to the loss of stores.

Additional procedures.

PART II

UNSERVICEABLE STORES, BUILDINGS, PLANTS, MOTOR VEHICLES AND EQUIPMENT

2609. Unserviceable stores, buildings, plants, motor vehicles and equipment may be written-off and disposed of under the personal authority of the Accounting Officer, provided that :

Write-off of unserviceable stores, by Accounting Officer.

(a) The original cost or estimated value, whichever is applicable, does not exceed N250,000.00 in case of general stores, or N500,000.00 in case of plants, motor vehicles and equipment, or N1,000,000.00 in case of buildings in any financial year. Where exigencies of the service demand, special dispensation will be granted to each ministry/extra-ministerial office and other arms of government by the Minister of Finance.

(b) The stores, buildings, plants, motor vehicles or equipment have been surveyed and found to be obsolete, unserviceable or dilapidated, as the case may be, by an independent Board of Survey. (See Financial Regulations 2702 and 2703 for procedure for the convening of a Board of Survey).

(c) Negligence of an officer is involved and the disciplinary action (with or without surcharge) against the officer(s) is within the delegated powers of the Accounting Officer.

(d) The Accounting Officer is of the opinion, after taking advice from the appropriate technical officer, that the unserviceable articles are beyond economic repair. In the case of motor vehicles, plants and equipment, ministries/extra-ministerial offices and other arms of government which have their own engineering/technical facilities shall undertake the inspection and valuation. Those without such facilities may request the assistance of the Ministry of Works, or other ministries/extra-ministerial offices and other

arms of government having such facilities, or employ the services of a registered engineering/technical workshop.

2610. Under similar circumstances stated in Financial Regulation 2509, unserviceable stores, buildings, plants and equipment may be written-off and disposed of under the personal authority of the Accountant-General provided that :

Write-off of unserviceable stores, by Accountant-General.

(a) the original cost or estimated value, whichever is applicable, does not exceed N300,000.00 in case of general stores, or N750,000.00 in case of plants, motor vehicles and equipment, or N1,500,000.00 in case of building, in any financial year.

(b) similar conditions stated in sub-paragraphs (b), (c) and (d) of FR 2609 shall apply.

2611. Expendable tools (see Financial Regulations 2206) which become unserviceable through fair wear and tear may be written off charge of the Expendable Tools Ledger on the authority of the officer in charge of the Workshop or Unit, provided that he is on salary level 08 and above and such certificate for write-off must be countersigned by an officer not below level 09. (see Financial Regulation 2207 for the form of Destruction Certificate).

Expendable tools: write-off of.

2612. Used parts of plants and vehicles which have become unserviceable by fair wear and tear may be written off on the authority of the Accounting Officer, who will, in his discretion, authorise disposal by destruction, by sale, by public auction or public tender. The vouchers covering the issue of replacement parts shall be countersigned by a Mechanical Engineer.

Used parts of plants or vehicles: Write-off of.

2613. It is the duty of the officer directly in charge of a store to segregate unserviceable articles and to report to his Head of Department or Unit on the circumstances leading to the stores being rendered unserviceable.

Action by Officer-in-charge.

2614. —(i) It is at the discretion of the Head of Department or Unit to determine whether the quantity of the unserviceable stores is sufficient to justify the convening of a Special Board of Survey (see Chapter 27) or whether the articles should be held for inspection by the next periodic survey to be held under the provisions of Financial Regulation 2701. There must be no delay however, in the application for a Board of Survey for articles which have a residual value and which are liable to deteriorate rapidly, such as motor vehicles or furnishing items.

Action by Head of Department or Unit.

(ii) For boarding purposes, Boards of Survey should be convened at least once in every two months or as soon as unserviceable stores accumulate.

(iii) Obsolete or unserviceable stores should similarly be disposed of either by auction sale or as directed by the Board, but disposal instruction must be carried out promptly within one month of the date of boarding.

(iv) The Head of Department or Unit shall submit to the President of the Board of Survey, Treasury Form 147 (see Appendix 16) in quintuplicate, together with Store Form 9 in quintuplicate, duly completed with the details of the stores to be inspected. A separate set of forms must be submitted for those articles of store which need be dealt with under the provisions of Financial Regulation 2409.

2615. The President of the Board of Survey will complete Part II of Treasury Form 147 and the Certificate on the Stores Form 9, then forward the reports in quadruplicate through the secretary, Permanent Board of Survey and Enquiry, to the Accounting Officer.

TF 147:
Report by
Board of
Survey.

2616. On receipt of the reports on Treasury Form 147, the Accounting Officer shall ;

TF 147:
Action by
Accounting
Officer.

(a) If the unserviceable articles fall within the provisions of Financial Regulation 2606, examine the reports, take the appropriate disciplinary action, complete Part III of the Treasury Form 147, and forward one set to the Head of Division with his instructions for disposal of the unserviceable articles and one set each to the Accountant-General as well as the Auditor-General.

(b) If the unserviceable articles fall within the provisions of Financial Regulations 2606, examine the reports, complete Parts IV and V of Treasury Form 147 and make recommendations and distribute two sets of the forms to the Accountant-General.

2617. On receipt of the report on Treasury Form 147, the Accountant-General shall, if negligence is involved, forward his recommendation for disciplinary action to the Accounting Officer of the Ministry concerned. The authority for the write-off and disposal of the stores shall be conveyed to the Accounting Officer by completing Store Form 9 under cover of letter, a copy of which will be forwarded to the Auditor-General.

TF 147:
Action by
Accountant-
General.

2618. Unserviceable stores authorised to be destroyed must be destroyed in such a manner as to render the articles unusable for their original purpose. The certificate of destruction, signed by at least two officers who witnessed the destruction must be completed to include details of the quantities destroyed and the method of destruction used. The certificate will be attached to the copy of the relevant Treasury Form 147 in the possession of the Accounting Officer.

Unserviceable
Stores:
Destruction
of.

2619. Accounting Officers shall make arrangements for the sale of the unserviceable and obsolete stores by a licensed public auctioneer, or, where appropriate, by public tender in accordance with Financial Regulation 2964.

Disposal by
sale.

2620.—(i) The Officer in charge of the public auction, or public tender shall pay the net proceeds of the auction after the deduction of the auctioneer's commission, to the nearest Sub-Treasury or Central Pay Office for classification to the appropriate Sub-Head of the Miscellaneous Revenue Head. He shall inform the Accounting Officer concerned of the details of the proceeds of sale and quote the reference and date of the relevant Treasury Receipt. The Accounting Officer shall inform the Accountant-General and the Auditor-General of the reference number, date and amount of the Treasury Receipt for the proceeds of the sales of articles disposed of.

Proceeds of
Sale by
public
auction or
public
tender.

(ii) The officer in-charge of the auction or tender shall ensure that the net proceeds referred to in sub-section (i) above is paid to the nearest Sub-Treasury or Central Pay Office within 48 hours of collection.

2621.—(i) Each ministry/extra-ministerial office and other arms of government shall set up a Board of Survey for the boarding and disposal of its unserviceable stores, vehicles, plants and equipment.

Constitution
of
Ministerial/
Departmental
Board of
Survey.

(ii) A ministry/extra-ministerial office and other arms of government Board of Survey shall consist of at least three members :

(a) The chairman shall be an officer on GL. 14 or above except in an overseas mission where an officer on GL. 12 and above may be the chairman;

(b) The Head of Accounts Division or his nominee; and

(c) A professional/technical officer in federal service whose expertise relate to the items being boarded.

(iii) The transport officer, storekeeper(s) or other stores officials of the ministry/extra-ministerial office and other arms of government or Overseas Mission shall not serve on the Board.

2622. For the purpose of arriving at the estimated value(s) of stores, motor vehicles, plants and equipment, the following guidelines are provided:

Depreciation
for write-off

(a) For motor vehicles with engine capacity of 2000 cc and below as well as construction vehicles over 7 tonnes:

Under 1 year old 20% reduction on original cost.

Between 1 and 2 years old 40% reduction on original cost

Between 2 and 3 years old 60% reduction on original cost

Between 3 and 4 years old 80% reduction on original cost
 Between 4 and 5 years old 85% reduction on original cost
 Between 5 and 6 years old 90% reduction on original cost
 Between 6 years and above 95% reduction on original cost

- (b) For motor vehicles with engine capacity of over 2000 cc
 Under 1 year old 30% reduction on original cost
 Between 1 and 2 years old 50% reduction on original cost
 Between 2 and 3 years old 65% reduction on original cost
 Between 3 and 4 years old 75% reduction on original cost
 Between 4 and 5 years old 85% reduction on original cost
 Between 5 and 6 years old 90% reduction on original cost
 Between 6 years and above 95% reduction on original cost.

(c) In the case of a vehicle rendered unserviceable as a result of accident or whose working life has come to premature end for other reasons, arrangement should be made within two months of such accident or where Police investigation is involved, immediately after such investigation to have the vehicle inspected and certified as such by an Engineer or technical expert such as mentioned in FR 2609 (d) above who should also produce a valuation report for the guidance of the Board of Survey.

(d) For plants and equipment, an Engineer's estimated value of the asset at the time of the write-off or disposal shall be obtained.

(e) For general stores, the estimated value shall be furnished by a stock verifier.

(f) In an Overseas Mission, motor vehicles can be written-off at depreciation rates prevailing in the host country.

PART III

DESTRUCTION, WRITE-OFF AND LOSS OF OPERATIONAL ANIMALS

2623. An operational animal may be disposed of on any of the following grounds :

- (a) failure to respond to training ;
 (b) unsatisfactory performance for any reason after having been deployed for operational duties ; or
 (c) incapacitation by age, injury or illness. Grounds for disposal of operational animals.

Grounds for disposal of operational animals.

Chapter 26

2624. If an operational animal dies as a result of an accident or from natural causes, a report from the veterinary officer shall be obtained certifying the cause of death.

Veterinary Officer: Certificate cause of death.

2625. In every case of serious injury to an operational animal or where an operational animal dies from any cause other than natural causes, a senior officer under whose command the animal is serving, shall cause a full inquiry to be made into the circumstances surrounding the injury or death.

Injuries to Operational animals.

2626. The following procedure shall be adopted in the boarding and disposal of operational animal :

Procedure for boarding.

(a) One veterinary officer and two senior officers, one of whom shall be an accounts officer, shall constitute the Board.

(b) All reports of Board of Survey shall be accompanied by medical history card and certificate of health.

(c) The Board of Survey shall make specific recommendations as to sale or destruction.

(d) The Board of Survey reports shall be submitted to the Accounting Officer of the ministry/extra-ministerial office and other arms of government concerned who would seek covering approval from the Accountant-General.

(e) A copy each of the Board of Survey reports, particulars of proceeds of sale or disposal certificate shall be furnished to the Accountant-General and the Auditor-General for record purposes.

2627. (i) The disposal of animals shall be carried out by a veterinary officer as provided in Financial Regulation 2626.

Operational animals destroyed by officer.

(ii) Where the services of a veterinary officer are not available, animals shall be destroyed by a senior officer who has been trained in the safe and humane method of destroying animals.

2628. The veterinary officer or a senior officer destroying an operational animal shall be required to complete (in quintuplicate) a destruction certificate. Where the destruction is by a senior officer other than a veterinary officer, the certificate shall be witnessed by another officer.

Operational animals destruction certificate.

2629. (i) In every case of the disposal of an operational animal the officer in charge of the operational unit shall render a full disposal report on the circumstances leading to such destruction.

Disposal of report and distribution.

(ii) Copies of the report, together with copies of the destruction certificate shall be forwarded to the Accountant-General and the Auditor-General through the Accounting Officer of the ministry/extra-ministerial office and other arms of government concerned.

2630. The final authority to delete an operational animal from the stock register will be given by the Accountant-General or any officer to whom such power is delegated. Deletion from Stock Register.

2631. Loss of live animals shall be reported to the Accountant-General and the Auditor-General on T.F. 146 stating full details of the loss and supported with relevant documents such as police report. Loss of live animals.

2632. Write-off of animals shall be restricted to theft of live horses, dogs, and any other operational animals. Write-off of Animals.

2633. The Accountant-General shall record as losses all cases of theft of animals against the ministry/extra-ministerial office and other arms of government submitting such report. Action by Accountant-General.

PART IV

ACCOUNTING PROCEDURE FOR THE WRITE-OFF OF STORES LOST OR UNSERVICEABLE

2634. On the discovery of a loss of stores, a memorandum note in red ink shall be made of the details of the deficiency in the relative stores ledger account and tally card. (Financial Regulation 2704 (ii)). Memorandum Record.

2635. The provisions of Financial Regulations 2523 to 2527 will apply, mutatis mutandis, to the write-off of lost stores and stores rendered unserviceable. Write-off of Stores.

2636. On receipt of the authority for the write-off of allocated stores, an issue voucher shall be raised to support the write-off entry to be made in the relative stores ledger account and tally card, and the voucher entry in the ledger shall be duly initialled by the officer in charge of the store. A reference to the write-off authority shall be written against the entry and included in the detail of the issue voucher. Entries to be made.

2637. The procedure for the write-off of unallocated stores shall be in accordance with Financial Regulations Chapter 22 Part II. Unallocated Stores: Write-off of

CHAPTER 27

STORES INSPECTION BY BOARDS OF SURVEY
AND STOCK VERIFIERS

2701. Government stores will be regularly inspected and reported upon by a Board of Survey or Stock verifier, at least twice a year. The Accounting Officer shall ensure that systematic inspections are made at irregular intervals and not at fixed or predetermined dates. If the services of a stock verifier are not available, the Accounting Officer shall apply for the appointment of a Board of Survey as stipulated in Financial Regulation 2615.

Inspection of stores at least twice annually.

2702. The store will be closed while a Board of Survey is being conducted and no issue will be made without the approval of the chairman; for issues thus approved, the chairman shall counter-sign the stores issue vouchers.

Closure of store during a survey.

2703. A Board of Survey will be required to inspect a minimum of 40 per cent of the stock categories, but if a serious discrepancy is found or suspected, then a 100 per cent inspection must be carried out. Items selected for inspection shall include all categories of stock, but especially those in general demand, of high value or stores of attractive nature. A Stock Verifier will be required to arrange a programme of inspection to cover the whole store at least twice a year.

Procedure: programme of inspection.

2704. (i) At the end of every stores inspection, the storekeeper or stores officer shall sign the survey sheets with or without comments.

Procedure: Method of inspection.

(ii) In addition to any special check that may be required, a Board of Survey or the stock verifier shall:

(a) instruct the Storekeeper to make accounting entries in the stores ledger for all receipts and issues of stores up to the point of the closure of the store;

(b) make a physical count of the stock of each category of stores, examine each item for serviceability and compare the physical stock count against the tally card balance and the stock balance as shown on the relevant stores ledger;

(c) seek the explanation of the officer in charge of the store for any deficiency and ensure that details of the deficiency are entered on the Stores Form 8 ;

(d) seek the explanation of the officer in charge of the store for items found unserviceable ;

Chapter 27

(e) assess the rate of issue of items of stores and compare with the quantity in stock and the date of the last issue ;

(f) examine the receipt and issue vouchers prepared since the date of the last inspection and test check that they are properly recorded in the stores ledger;

(g) examine the records of payments made for stores acquired since the last inspection and test-check that purchases of stores have been properly taken on charge in the relevant stores ledger;

(h) instruct the storekeeper to prepare receipt vouchers to bring on charge on the tally card and in the stores ledger any excess of stock found on inspection;

(i) initial the entries in the Stores Ledger, and the relevant tally card for the taking of the excesses on charge;

(j) initial the memorandum notes to be made, in red ink, in the stores ledger and the relevant tally card of the details of any deficiencies; and

(k) complete Stores Forms 8 and 9 with recommendations as to the disposal of dormant and unserviceable stores (see Financial Regulation 2705 for distribution of the forms).

2705. The chairman of the Board of Survey or Stock Verifier shall submit a report in quadruplicate, together with Stores Forms 8 and 9, also in quadruplicate, to the Accounting Officer. The report shall contain, inter alia:

**Report of
the Board
or Stock
Verifier.**

(a) a reference to the list of items found surplus, deficient, obsolete or unserviceable;

(b) an opinion as to the responsibility of the Storekeeper and/or Officer-in-charge of the store for the general state of the store, particularly in respect of deficiencies as well as obsolete and unserviceable items; and

(c) an opinion as to the adequacy and condition of the store accommodation, security arrangements, and fire fighting appliances.

2706. The report of the Board or Stock Verifier involving a loss of stores, or the unserviceability of stores shall be dealt with in accordance with the provisions of chapter 26.

**Action on
the Report.**

CHAPTER 28

STOCK VERIFICATION UNIT

2801. The Accounting Officer of a ministry, extra-ministerial office and other arms of government shall ensure that a Stock Verification Unit is established to provide a complete and continuous verification of the stock records, plant, allocated, and unallocated stores where applicable.

Establishment of Stock Verification Unit.

2802. The Head of the Stock Verification Unit shall be directly responsible to the Accounting Officer for a comprehensive verification of all the stocks and purchases of the ministry/extra-ministerial office and other arms of government.

Control of Stock Verifier

2803. The stock verifier shall:

Head of Unit Responsible to Accounting Officer.

(a) maintain a system of continuous verification of all stores, allocated or unallocated ;

(b) be responsible for price analysis and taking charge of store survey of vehicles and equipment ;

(c) assist the Board of Survey and Enquiry on stores matters ;

(d) verify store records, such as store ledgers and tally cards;

(e) compile and submit periodic reports as prescribed in these Regulations.

2804. The Accounting Officer of ministry/extra-ministerial office and other arms of government shall ensure that a stock verification manual or code is produced for the guidance of the stock verification Unit. The approval of the Accountant-General and the Auditor-General must be sought before the manual or code becomes operational.

Stock Verifiers' manual.

2805. The head of stock verification unit shall issue monthly, half-yearly and annual progress report of his activities to the Accounting Officer, Accountant-General, Auditor-General and Internal Auditor. However, where occasion demands, he shall issue special report for the attention of the Accounting Officer with copies forwarded to the Accountant-General and Auditor-General.

Reports generated by Stock Verifiers.

2806.—(i) Each stock verifier in a ministry, extra-ministerial office and other arms of government shall be issued with a stamp under the control of the

Stock Verifiers Stamps.

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Accountant-General. Such stamps shall be regarded strictly as security instruments. The head of stock verification unit shall collect all the stamps on behalf of his designated officers from the Accountant-General. Where officers are transferred, the stamps issued to such officer must be returned immediately to the Accountant-General by the head of stock verification unit.

(ii) Stock verification stamp holders shall not be below Grade level 09 in the headquarters and grade level 08 outside the headquarters.

(iii) An application for new or replacement of stamps shall be endorsed by the Accounting Officer.

2807.—(i) The head of stock verification unit shall submit the names and particulars of their stock verification staff who are empowered to make use of Stamps. The ranks of such officers shall not be below GL.09 in Abuja and GL.08 outside Abuja. The particulars to be submitted in respect of each officer shall be as follows:

Procedure
for Issuance
of Stock
Verifiers
Stamps

(a) the name and rank;

(b) two recent passport photographs, stamped and endorsed by the head of stock verification unit; and

(c) specimen signatures.

(ii) The application to be signed by the head of stock verification unit and countersigned by the Accounting Officer shall be forwarded to the Accountant-General.

(iii) It shall be the responsibility of the head of stock verification unit to collect assigned stamp from the Accountant-General for issuance to designated staff.

CHAPTER 29

PUBLIC PROCUREMENT CONTRACTS

PART I

GENERAL PRINCIPLES

2901. Government contracts are made in accordance with the ordinary law of contract through offer by one party and acceptance by the other. The only distinction between a Government contract and that of a commercial undertaking is that, while an outside body can freely choose the suppliers with whom it wishes to deal, a ministry/extra-ministerial office and other arms of government is accountable for disbursement of public funds and is obliged to consider the claims of all qualified firms wishing to work for it.

General
Consi
deration.

2902. The Public Procurement Act, 2007 (PPA) provides detailed requirements and guidelines for procurement contracts in respect of goods and services in the public sector i.e. ministries, extra-ministerial offices, other arms of government. The following provisions in this chapter have been produced using the provisions of the Act as a guide. Consequently, it is advised that this chapter should be read and applied side by side with the provisions of the Act in order to resolve every areas of ambiguity.

PPA: As a
guide.

2903. (i) The Public Procurement Act applies to all procurements made by the following federal government agencies, viz:-

Scope of
PPA.

(a) all ministries, extra-ministerial offices, other arms of government; and

(b) all agencies of government that derive at least 35% of their operational funds through appropriations from the Consolidated Revenue Fund.

(ii) The Act does not apply to procurements of special goods, works and services involving national defence or national security unless the express approval of the President has been first sought and obtained.

2904. All procurement contracts in ministries, extra-ministerial offices and other arms of government shall be executed in a manner that shall be prescribed and allowed by the Bureau for Public Procurements.

BPP:
Regula-
tory
organ.

2905. Except as exempted under the PPA, the Bureau for Public Procurement shall from time to time set review thresholds in respect of all contracts for public procurement of goods and services.

Review
Threshold.

2906. (i) All contracts or tenders falling within the limits of the threshold prescribed by the Bureau for Public Procurements, except as exempted under the Act, shall attract a "Certificate of 'No objection' to award Contract" for such to be seen as validly executed. The Bureau shall issue this certificate only when it is satisfied that all necessary pre-requisites have been complied with.

Certificate of 'No. objection' to award contract.

(ii) Pursuant to sub-section (i) above, all procurement plans must be supported by prior budgetary appropriation as proof of availability of funds. In other words payments that are not provided for in the annual estimates shall not be accepted (FR. 417).

2907. (i) In order to ensure transparency and accountability, achievement of value for money, economy and efficiency, and equity and fairness, all procurements falling within the Bureau's thresholds shall be by way of Open Competitive Bidding.

Open competitive bidding.

(ii) The provision of sub-section (i) above notwithstanding, selective tenders may be allowed under the conditions stipulated in the PPA e.g. where the goods are of a specialized nature, time is of the essence and the suppliers are limited.

2908. Where there are existing thresholds, no moneys shall be drawn from the Consolidated Revenue Fund or any government account in respect of procurements falling above the set thresholds. Such payment falling above threshold shall only be valid if a "Certificate of No-Objection" is obtained from the Bureau.

No payment above thresholds.

2909. All bidders in a contract for public procurement must show proof of eligibility for the award of the contract. They must prove the following amongst others, viz

Proof of Eligibility.

(a) they possess the necessary technical qualification;

(b) they possess the machinery, equipment and manpower for the job ;

(c) they have the legal capacity to enter into the contract i.e. they are not under a receivership nor are they insolvent;

(d) they are not tax evaders; and

(e) non of their directors has been convicted in respect of any offence/ crime involving fraud financial misappropriation or falsification of records.

2910. (i) All bidders who breach the provision of section 2909 above or whose bids do not meet the tenders requirements shall be automatically disqualified and their bids withdrawn.

Chapter 29

(ii) Notice of the disqualification of any bidder shall be conveyed to the Bureau for Public Procurements with reasons given.

Disqualifi-
cation of
Bids.

2911 All procurement proceedings made during a financial year shall be properly recorded in files and electronic records, which procurement records shall be maintained for ten (10) years from the date of the award of contract.

Procurement
Records;
Retention
of BPP.

2912. All ministries, extra-ministerial offices and other arms of government shall ensure the transmission of procurement records to the Bureau not later than three (3) months after the end of a financial year. The records shall include the following information amongst others:

Procurement
Proceedings:
Transmission
to BPP.

(a) details of the procuring entity and the contracts involved in the procurement;

(b) date of the contract award;

(c) the value of the contract, and

(d) detailed records of the procurement proceedings.

2913. Persons who have been involved in the preparation of procurement proceedings shall not qualify to bid for the procurement either as a main contractor or sub-contractor.

Persons
Disqualified
to Bid.

2914. All monetary values in procurement bids shall be stipulated in Naira and Kobo. Where they are expressed in foreign currency they shall be converted at the prevailing exchange rates to local currency.

Monetary
Value in
Local
Currency.

2915. (i) Accounting Officers shall consult with the Federal Ministry of Finance in the early stages in the negotiation of a contract under any following situations:

Ministry of
Finance:
When to
consult.

(a) where the price or consideration is to be denominated in a currency other than Naira;

(b) where a foreign currency exchange guarantee is to be involved; and

(c) where the provisions are to specify a substantial programme of deferred payments extending beyond the end of the financial year in which the contract is to be executed.

(ii) In the award of contracts, Accounting Officers shall ensure that companies that have higher local contents are given preference.

2916. (i) Subject to the thresholds prescribed by the Bureau public procurement from time to time, there shall be an Approving Authority in every procuring entity, viz:-

Approving
Authority.

(a) In the case of ministries, extra-ministerial offices and other arms of government, it shall be the ministerial Tenders Board.

(b) In the case of public corporations, it shall be the Parastatals Tenders Board.

(ii) The membership of the Tender's Board under sub-section (i) above shall be as stipulated by the Bureau from time to time.

(iii) The tenders board shall be responsible for the following duties:-

(a) approving the award of contract for the procurement of goods, works and services;

(b) constituting a technical evaluation sub-committee in cases where there is need for pre-qualification; and

(c) communicating its decisions to the minister for information and implementation.

2917 All ministries, extra-ministerial offices, and other arms of government shall ensure, in any financial year, the establishment of a Procurement Planning Committee. The composition of the committee shall be as follows, viz:-

Procurement
Planning
Committee:
Establishment
and
Composition.

(a) the Accounting Officer or his representative who shall be the chairman;

(b) a representative of the procuring unit who shall serve as the secretary ;

(c) a representative of the unit directly in requirement of the procurement;

(d) the Head/ Director of the Finance and Accounts Department or his representative;

(e) the Head/Director, Planning Research and Statistics or his representative;

(f) a Technical Personnel of the Procuring entity with expertise in the subject matter; and

(g) Head of the Legal Unit or his representative.

2918. Subject to regulations which may from time to time be prescribed by the Bureau for Public Procurements, the Procurement Planning Committee shall perform the following duties, viz:-

Procurement
Planning
Committee:
Duties.

(a) preparing the needs assessment and evaluation;

(b) identifying the goods, works and service required;

(c) carrying out appropriate market and statistical surveys and on that basis, prepare analyses of the cost implications of procurements;

(d) aggregating the requirements of its procurement entity both within and between other procurement entities to obtain economy of scale and reduced cost of procurements;

(e) integrating procurement expenditure into the annual budgets of the procurement entity; and

(f) prescribe methods of obtaining procurements within the provisions of the Procurement Act.

2919. The following procedure shall be observed by ministries, extra-ministerial offices, and other arms of government in implementing their procurement plans, viz;

**Mandatory
Procurement
Procedure.**

(a) advertise and elicit for bids in accordance with guidelines prescribed by the Bureau from time to time;

(b) invite two (2) credible persons as observers in every procurement process, one from a private sector professional organization relevant to the procurement and the other from non-governmental organization working in transparency, accountability and/or anti-corruption areas;

(c) receive, evaluate and make a selection of the bids in accordance with prescribed guidelines;

(d) obtain the approval of the tenders board for the award of contract to the successful bidder;

(e) debrief bid losers on request;

(f) resolve complaints and disputes if any;

(g) obtain and confirm validity of performance guarantee;

(h) obtain "certificate of 'No objection' to award contract" from the Bureau.

(i) execute contract agreements; and

(j) announce and publicize the award of the contract in a format prescribed by the Bureau.

PART II

PROCUREMENT OF GOODS, WORKS OPEN COMPETITIVE BIDDING

2920. The following provisions/guidelines apply strictly to procurements of goods, works and services other than consultancy services, which fall within the monetary and prior review thresholds prescribed by the Bureau for Public Procurements from time to time. In view of the very technical and detailed nature of the subject matters involved, ministries, extra ministerial offices and other arms of government are advised to refer to the provisions of the Act itself for guidance when in doubt.

**Procurement
of Goods,
Works:
Guidelines.**

Chapter 29

2921 (i) Except as exempted under the Procurement Act, all procurements of goods, works and services shall be by way of Open Competitive Bidding by which is meant that all contractors/suppliers shall be subjected to the same level playing ground. The format for submission of bids, the deadline for submission and the pre-determined criteria for evaluation shall not vary from one contractor/supplier to the other; they shall be the same.

Open
competitive
Bidding.

(ii) The lowest responsive bid shall be the winning bid.

2922. (i) Invitation to bid shall either be by way of National Competitive Bidding or International Competitive bidding. The Bureau shall from time to time set different monetary thresholds for each type of bidding.

Invitation
to Bid.

(ii) International competitive bidding shall be advertised in at least two (2) national newspapers, one internationally recognized publication, the websites of the procuring entity and the Bureau and the procurement journal at least six (6) weeks before the deadline for the submission of bids.

(iii) A national competitive bidding shall be advertised on the notice board of the procuring entity, two (2) national newspapers, the websites of the procuring entity and in the procurement journal at least six (6) weeks before the deadline for the submission of bids.

2923. (i) All procurements valued in excess of the monetary and prior review thresholds prescribed by the Bureau shall require a bid security in a sum not exceeding 2% of the bid price. The bid security shall be way of a bank guarantee issued by a reputable bank.

Bid
Security.

(ii) Any requirement for the submission of a bid security shall apply to all contractors/suppliers submitting bids.

2924. (i) All bids shall be in writing and in the format stipulated in the bid documents; they shall be signed by an official who is authorized to bind the bidder to contract. The bid shall be enclosed in sealed envelope.

Format
and
submission
of bids.

(ii) All bids submitted shall be deposited in a secured tamper - proof box.

(iii) The procuring entity shall issue a receipt indicating the date and time a bid is submitted.

(iv) Bids received after the deadline for submission shall not be opened and shall be returned to the contractors who submitted them.

(v) Communication between a procuring entity and contractors after the publication of the invitation to bid is prohibited except as allowed under the Act.

2925. (i) No contract work involving construction shall be considered by Tenders Board unless:

Tender
Considerations.

(a) The land has been acquired, and the topographical map (and soil test except where it is certified by the Architect that it is not necessary) has been approved by the appropriate authority. The documents relating to the land, the survey map, the soil test report or certificate of exemption by the Architect should form part of contract documents to be presented to the Tenders Board.

(b) The Design of the building, road, etc. relating to (a) above is broken down into:

(i) Architectural design.

(ii) Structural design.

(iii) Electrical design.

(iv) Mechanical design.

(v) Bills of Quantities.

(c) Technical details of the project shall be made available to the Procurement Planning committee for proper costing.

(ii) Tenderers shall be requested to purchase the designs for a non-refundable fee, the amount of which shall be determined from time-to-time.

2926. (i) A ministry, extra ministerial office and other arms of government reserves the right to reject any/all bids at any time prior to the acceptance of bids without incurring any liability to bidders.

Right to
reject bid or
cancel
proceedings.

(ii) Further to sub-section (i) above, it may also cancel procurement proceedings in the public interest without incurring any liability to bidders.

2927 (i) A validity period is the period during which a bidder agrees not to vary the cost of its bid or remove any component from the bid. This period shall be specifically stipulated in the bid documents.

Validity
period.

(ii) A validity period may be extended on request by the procurement entity to the suppliers/contractors for additional specified period of time. The contractor/supplier may refuse the request for the extension of the validity period in which case the effectiveness of its bid will cease on the expiration of the extend period.

(iii) A supplier/contractor may modify or withdraw bids prior to the date for the submission of bids. However, the notice shall only be effective if it is received by the procuring entity prior to the deadline for the submission of bids.

2928. In order to ensure transparency in the process of opening bids, the following guidelines shall be observed:-

Opening
proc.

(a) all persons present for the exercise, including the independent observers, shall be allowed to examine the envelopes in which the bids were submitted to ascertain that they have not been tampered with;

(b) the bids shall be opened in public in the presence of all the bidders or their representatives, the independent observers and any interested member of the public;

(c) the opening shall take place immediately following the deadline for submission or any extension thereof;

(d) the secretary of the tenders board shall record in a register all the names and addresses of those present and the organizations they represent; and

(e) there shall be a call-over to the hearing of all present, the name and address of each bidder, the total amount of each bid and the bid currency which shall be duly recorded by the secretary of the tenders board.

2929. (i) Prior to the actual evaluation of bids, they shall first be examined to ascertain whether they :-

Evaluation
of bids.

(a) conform with the minimum requirements as stipulated in the bid documents ;

(b) have been duly signed ;

(c) are substantially responsive to the bid documents ; and

(d) are generally in order.

(ii) A procuring entity may seek further clarification from bidders in respect of their bids provided that such clarifications shall not allow :-

(a) changes in prices,

(b) changes of substance in the bid ; and

(c) changes that will make an unresponsive bid responsive.

(iii) A procuring entity may effect, minor arithmetic corrections in the process of bid examination provided such corrections are communicated to the contractor or supplier.

(iv) While minor deviations in bids may not lead to their rejection, major deviations, will automatically render such bids unacceptable and therefore shall be rejected. What constitutes minor and major deviations, the correction of minor deviations through further clarification from the bidder, the right of the bidder to accept or reject such correction and the effect of rejection of his bid are fully dealt in the procurement Act.

2930. (i) The objective of bid evaluation shall be to determine and select the lowest evaluated responsive bid from the bidders that have responded to the bid solicitation.

(ii) Only bids that have been adjudged valid for evaluation after examination of bids shall be evaluated and the criteria for evaluation shall be the one prescribed in the bid documents and none other.

(iii) In determining the lowest responsive bid, the tenders board shall observe the following processes as applicable:

- (a) checking of deviations;
- (b) checking of omissions with qualification of same;
- (c) application of discounts, as applicable;
- (d) clarification with bidders of questionable minor deviations;
- (e) quantification in monetary terms of such questionable deviations
- (f) conversion to common currency;
- (g) calculation and tabulation of bid amount with domestic preference where applicable;
- (h) determination of the lowest calculated prices in order or rank;
- (i) post - qualification of bidders, where applicable;
- (j) listing of rejection of bids, where applicable;
- (k) decision of rejection of all bids where justifiable;
- (l) recommending for award; and
- (m) Writing-up of the bid evaluation report.

(iv) All relevant factors, in addition to price that will be considered for purposes of bid evaluation and the manner in which such factors will be applied shall have been stipulated in the solicitation documents. The factors shall also have been calculated in momentary terms.

(v) When bid prices are expressed in two or more currencies, the prices of all the bids shall be converted to Nigerian currency at the prevailing official exchange rates.

(vi) If contractors or suppliers had been pre-qualified verification of the information provided in the submission for pre-qualification shall be confirmed at the time of award of contract and award may be denied to a bidder who no longer has the capacity or resources to successfully perform the contract.

(vii) After opening of bids, information relating to the examination, clarification and evaluation of bids and recommendations concerning award shall not be disclosed to the bidders or to persons not officially concerned with the evaluation process until the successful bidder is notified of the award.

2931. (i) The successful bid shall be that submitted by the lowest cost bidder from the bidders responsive to the solicitation. However, the selected bidder needs not be the lowest cost bidder provided the procuring entity can show goods grounds derived from the provisions of the procurement Act, e.g. where the factor of domestic preference is material.

Acceptance
of bids.

(ii) Notice of acceptance of a bid shall immediately be given to the successful bidder.

2932 (i) Domestic preference is the margin of reference in the evaluation of tenders when complering tenders from domestic bidders vis-a-vis foreign bidders or when comparing tenders from domestic suppliers of goods manufactured locally with those offering goods manufactured abroad. Margins of preference shall apply to tenders under international competitive biddings.

Domestic
preference.

(ii) The Bureau shall from time to time set the limits and formula for the computation of margins of preference and determine the contents of locally manufactured goods.

(iii) A procuring entity wishing to grant margins of preference shall indicate in the bidding documents any preference to be granted to domestic suppliers or contractors and the information required to establish the eligibility of a bid for such preference.

2933. (i) Subject to any regulations that may be prescribed by the Bureau from time to time, a procuring entity may grant a mobilization fee which shall not exceed 15% of the contract price. The payment of mobilization fee shall be supported by, in case of national competitive bidding a guarantee issued by a reputable bank or Insurance company, and in the case of an International competitive bidding a bank guarantee issued by a reputable bank ;

Mobilization
fee.

(ii) No further payments shall be made to a supplier or contractor who has been paid mobilization fee except on the strength of an interim performance certificate issued in accordance with the contract agreement.

2934. The provision of a Performance Guarantee shall be a precondition for the award of any contract upon which mobilization fee is to be paid provided that it shall not be less than 10% of the contract value in any case or an amount equivalent to the mobilization fee requested by the supplier or contractor, whichever is higher.

Performance
Guarantee.

2935. Payment for the procurement of goods, works or services shall be settled promptly and diligently. Any payment due for more than sixty (60) days from the date of submission of invoice, valuation certificate, or confirmation or

Interest on
delayed
Payment.

authentication by a ministry, extra-ministerial office and other arms of government, shall be deemed to be a delayed payment and shall attract interest at the rate specified in the contract agreement.

2936. (i) All ministries, extra-ministerial offices and other arms of government, shall maintain comprehensive records of their procurement proceedings. Portions of the records shall be made available to :-

Records of
Procurement
Proceedings.

(a) any person after a tender proposal, offer or quotation has been accepted or after procurement proceedings have been terminated without resulting in procurement contract ; and

(b) suppliers, contractors or consultants that submitted tenders, quotations or proposals or applied for prequalification, after a tender proposal, offer or quotation has been accepted or procurement proceedings have been terminated without resulting in a procurement contract.

(ii) The disclosure of procurement proceedings may be ordered by court prior to award of contract and when so ordered, a procuring entity shall not disclose such information if its disclosure would:

(a) be inimical to law ;

(b) impede law enforcement ; or

(c) prejudice legitimate commercial interests of the parties.

(iii) A procuring entity shall not be liable to suppliers, contractors or service providers for damages solely because it fails to maintain Records of Procurement proceedings.

(iv) Records and documents in respect of procurement proceedings shall be made available for inspection by the Bureau, an investigator appointed by the Bureau and the Auditor-General upon request. Where donor funds have been used for the procurement, donor officials shall have access on request to procurement files and records for audit review.

PART III

SPECIAL AND RESTRICTED BIDDING METHODS

2937. (i) Apart from the open competitive bidding process treated under part II of this chapter, the Public Procurement Act provides for other modes of competitive bidding which are more flexible but at the same time have built-in controls to safe guard against breaches and abuses. These are :-

Special
bidding
methods
distinguished.

(a) two-stage bidding ;

(b) restrictive bidding ;

(c) request for quotations

- (d) direct procurement ; and
- (e) emergency procurements.

(ii) with the exception of the "request for quotation" model which may not require the approval of the Bureau, all others attract the "Certificate of 'No objection' to award contract" duly issued by the Bureau. However while in the case of methods (a), (b) and (d) approval must be obtained before award of contract as in respect of the open competitive bidding, the approval with regards model (e) shall be issued retrospectively, i.e after award and execution of contract.

2938. The two-stage tendering process shall be resorted to under any of the following conditions :-

Two-stage
bidding
application.

(a) where the procuring entity is not in a position to define the detailed specifications of the goods or works, or in the case of services, the detailed characteristics, and where it seeks tenders proposals or offer on various means of meeting its needs in order to obtain the most satisfactory and efficient solution to its procurement needs ;

(b) where the character of the goods or works are subject to rapid technological advances/development or where the contract is for research, experiment, study or development or where the procurement concerns national security.

Two-stage
tendering
procedure.

2939 (i) The first stage of the two-stage tender shall require the procuring entity to invite bidders to submit detailed proposals in respect of the procurement without stating the cost price. The proposals may relate to technical quality or other characteristics of the goods, works, or services as well as contractual terms and conditions and professional competence and technical qualification of the suppliers/contractors.

(ii) The proposals submitted under sub-section (i) above shall be examined and evaluated in line with the provisions of the Procurement Act with a view to identifying the once considered successful.

(iii) In the second stage, the procurement entity shall invite all bidders with successful proposals to submit tenders which shall include the cost element of the procurement. The bid documents shall indicate detailed specification and criteria for evaluation as modified, as well as the characteristics of the goods, works etc.

(iv) Examination and evaluation of the bids shall be carried out as earlier defined in these regulations and the award of contract made to the contractor/supplier with the lowest bid.

(v) A contractor or supplier with a successful proposal reserves the right to withdraw his tender at any point before the evaluation of tenders.

2940. Except as otherwise provided under the Procurement Act, general principles and procedures as regards submission of bids in sealed envelopes, dropping of tenders in secured tamper-free box, public opening of bids, examination of bids, rejection of bids, evaluation of bids, bid security, mobilisation fee, performance guarantee, approval by the tenders board, obtaining of approval of the Bureau and rendition of returns of records of proceedings shall be applicable.

Two-stage
General
principles
to apply.

2941. Ministries, extra-ministerial offices and other arms of government shall resort to the restrictive method of public procurement on the following conditions:-

Restrictive
Tendering
Conditions
for.

(a) the goods, works and service are only available from a limited number of suppliers or contractors ;

(b) the time and cost of evaluating a larger number of tenders is disproportionate to the cost of the goods, works or services to be procured ; and

(c) the method shall be used only as an exception to the rule rather than a standing practice.

2942. (i) The following procedures shall be observed by ministries, extra-ministerial officer and other arms of government with regards to restricted tendering.

Restrictive
Tendering
Procedure.

(a) all supplier or contractors falling within the limited supplier/contractor group shall be invited to submit bids in respect of the procurement intended ;

(b) in the case where cost/benefit analysis rules against open competitive bidding, bids shall be invited from a selected number of contractors/suppliers within the available group of suppliers/ contractors without being seen to be discriminatory, and

(c) general tendering principles and procedures shall apply (see FR 2940).

(ii) All invitations for restricted biddings shall be published in the procurement journal.

2943. A procuring entity shall apply the special procurement method of request for quotations where the value of the goods, works or services to be procured fall below the thresholds set by the Bureau from time to time.

Request for
Quotations:
condition

Chapter 29

2944. (i) The procuring entity shall obtain quotations from three (3) contractors or suppliers who shall submit only one (1) quotation each and who shall be informed of any extra charges to be included in the quotation (e.g. transport and storage costs) outside the cost of the goods, works or service.

Request for Quotations: procedure

(ii) The procurement contract shall be awarded to the contractor/supplier with the lowest quotation.

(iii) Where the value of goods, works, or service falls below threshold prescribed, the approval of the Bureau may not be obtained.

2945. A procuring entity may resort to direct procurement where the following grounds exist :

Direct Procurement : grounds for.

(a) the goods, works or services can only be procured from only one supplier or contractor who may have exclusive rights to the goods, works, or services and there are no alternatives or substitutes ;

(b) there is urgent need for the goods, works or services such that procuring them through the open competitive bidding may cause delay and the purpose for which they are required defeated ;

(c) owing to a catastrophic event, there is the urgent need for the goods, works or services through direct procurement as other methods have been adjudged impracticable ;

(d) the procuring entity had earlier procured goods, works or services from a particular supplier or contractor and it is of the opinion that an intended fresh procurement should be made through the same contractor/supplier on the ground of compatibility and standardization of the goods, works or services with existing ones, size of the procurement and reasonableness of price etc;

(e) the contract is for research, experiment, study, or development and does not include procurement of goods in commercial quantity; and

(f) the procurement concerns security issues and therefore should not be exposed to other methods of procurement.

2946. (i) The procedure for procurements under the direct procurement method shall be through an invitation by the procurement entity to a contractor or supplier to submit a proposal or price quotation. Such proposal or quotation shall be properly evaluated before the award of contract.

Direct Procurement Procedure.

(ii) The procuring entity shall, in rendering returns of records of procurement proceedings; attach a statement on the grounds for its decision and circumstances justifying the use of this single source procurement method.

2947. A procuring entity may procure goods, works or services under all emergency situations such as:-

Emergency
Procurement;
when
Applicable.

(a) the country is seriously threatened by or actually confronted with a major disaster, war, insurrection or Act of God ;

(b) the condition of public assets may seriously deteriorate unless urgent necessary action is taken to sustain them in their actual value or usefulness; and

(c) a public project may be delayed for lack of a very minor item.

2948. (i) Under emergency situation, a procuring entity may engage in direct or single source procurement of goods, works, or services.

Emergency
Procurement;
Procedure.

(ii) Further to sub-section (i) procurements shall be made expeditiously, without losing sight of the principles of accountability and transparency.

(iii) On cessation of the emergency situation warranting procurement under this method, the procuring entity shall file records of procurement proceedings with a view to obtaining certificate of "No objection" if necessary from the Bureau of Public Procurement.

PART IV

PROCUREMENT OF CONSULTANCY SERVICES

2949. The procurement of consultancy services by a ministry/extra-ministerial office or other arms of government may either be for ascertained or unascertained needs.

Nature of
consulting
needs.

2950. (i) A ministry, extra-ministerial office or other arms of government shall call for expression of interest or Applications for prequalification from consultants where their services so required have been fully ascertained.

Services for
ascertained
Needs.

(ii) Pursuant to sub-section (i) above, a notice shall be published in at least 2 (two) national newspapers and the procurement journal.

2951. (i) Not-with-standing the provisions of FR2945, a ministry/extra-ministerial office or other arms of government may, without publication, invite or request not less than 3 or more than 10 consultants or relevant service providers to submit proposals for service whose value is less than one million Naira (N1m) and /or with the approval of the Bureau.

Services
below N1m
Requirements

(ii) The proposals requested for under sub-section (i) above shall include the following

(a) a statement of qualifications of the consultant to provide the service ;

- (b) a statement of understanding of the procuring entity's needs ;
- (c) the methodology for providing the service; and
- (d) the cost or fee for the service.

2952. (i) Where a ministry, extra-ministerial office and other arms of government intends to enter into a contract to procure services for the purposes of research, experiment, study or development, it shall do so by requesting for proposal, except where such contract will include the production of goods in quantities sufficient enough to establish their commercial viability to recover the research and development costs ;

Services for
unascertained
Needs :
Request for
proposal.

(ii) Similar actions with reference to publication stipulated in FR 2946 shall apply.

2953 A ministry, extra-ministerial office or other arms of government shall make direct request to a limited number of consultants requesting proposals for the provisions of a service under the following conditions ;

Direct
Programme ;
Unascertained
needs..

- (a) the services are only available from not more than 3 consultants ;
- (b) where there are more than 3 consultants, the time and cost required to examine and evaluate a large number of proposals would be disproportionate to the value of the services to be performed, provided it invites enough consultants to ensure transparent competition; and
- (c) it is in the interest of national defence and security or similar reasons of confidentiality.

2954. The requests for proposals in respect of services for unascertained needs which shall be made available to every consultant shall contain the following, amongst others :

Request for
proposal :
contents.

- (a) the name and address of the ministry, extra-ministerial office or other arms of the government ;
- (b) a requirement that the proposals are to be prepared in English Language ;
- (c) the manner, place and deadline for the submission of the proposal;
- (d) a statement to the effect that the procuring entity reserves the right to reject proposals ;
- (e) the criteria and procedures for the evaluation ;
- (f) the documentary evidence of the qualification of the consultant ;
- (g) the nature and required characteristics of the services to be provided ;

(h) whether the procuring entity is seeking proposals on various means of meeting its needs ;

(i) a requirement that the proposal price is to be expressed in Nigerian currency ;

(j) the manner in which the proposal price is to be expressed, including a statement on whether the price covers other elements apart from the cost of service, e.g. reimbursement for transportation, lodging, insurance etc ; and

(k) whether the procedure to ascertain the successful proposal shall be based on the lowest cost or quality or both.

2955. (i) The procuring entity shall allow for sufficient time for the submission of proposals, which shall not be less than 30 days from the date of notice and the deadline for the preparation and submission of proposals ;

Submission
of
Proposals.

(ii) The technical and financial proposals shall be submitted simultaneously in separate envelopes.

(iii) The technical proposals shall be opened for evaluation immediately after the deadline for submission of proposals but the financial proposal shall remain sealed and kept in a secure bid box until they are opened publicly ;

(iv) Under no circumstances shall the technical evaluation committee have access or insight to the financial proposals.

2956. Any proposal received after the deadline for submission of proposals shall be returned to the bidder/sender unopened.

Submission
of Proposal
after
Deadline:
Criteria
for.

2957 (i) A ministry, extra-ministerial office and other arms of government shall establish criteria to evaluate the proposals and prescribe the relative weight to be accorded to each criteria and the manner in which they are to be applied as it affects:

Evaluation
of
proposals.

(a) the qualification, experience, reliability, professional and managerial competence of the consultant or service provider as well as those of the personnel to be involved in providing the service ;

(b) the effectiveness of the proposal submitted in meeting needs of the ministry, extra-ministerial and other arms of government.

(c) the proposal price including any related cost; and

(d) the effect that the acceptance of the proposal will have on ;

- (i) the balance of payments and foreign reserve
- (ii) the extent of participation by local personnel
- (iii) the economic development potentials
- (iv) the encouragement of employment if any
- (v) the transfer of technology and development of management, scientific and operational skills
- (vi) the counter trade arrangements.

(ii) A margin of preference shall be accorded for domestic consultants by the ministry/extra-ministerial office or other arms of government and which shall be calculated in accordance with guidelines to be issued by the Bureau from time to time. Such margin of preference shall be reflected in the records of procurement proceedings.

2958. (i) A successful proposal shall be selected either by choosing the proposal with the lowest evaluated price or the combined evaluation in terms of the general criteria set out in the request for proposals and the price quoted.

General
selection
procedure.

(ii) Pursuant to subsection (i) above, the procuring entity shall include in the record of procurement, a statement of the grounds and circumstances on which they relied to select the successful proposal.

2959. (i) Where the choice of the successful proposal has been based on technical and price factors, a weight with respect to quality and technical price factors of the proposals shall be established in accordance with the criteria other than price as might have been set out in the request for proposal and rate each proposal in accordance with such criteria together with the relative weight.

Selection
based on
Technical
and Price
Factor.

(ii) In pursuance of the provisions of sub-section (i) above, the procuring entity shall :

(a) compare the prices of those proposals that have attained a rating at or above the threshold ;

(b) notify within 14 working days of taking decision, the consultants whose proposals did not meet the minimum qualifying marks or were non responsive to the invitation for proposals and terms of reference after the evaluation of quality is completed.

(c) read aloud the names of the qualifying consultants, the quality scores for the technical component of the proposal and record at the same time, the price proposed by each consultant or service provider when the financial proposals are opened; and

(d) prepare the minutes of the public opening of the financial proposals which shall be part of the evaluation report and shall retain this record.

(iii) A proposal shall be considered successful under one of the following conditions.

(a) the proposal with the best combined evaluation in terms of the criteria established under subsection (i) above from price in the case of quality and cost-based selection ;

(b) the proposal with the lowest price in the case of least-cost selection ; or

(c) the highest ranked technical proposal within the budget.

2960. (i) The consultants with the winning proposal shall be invited for negotiations which shall focus on the technical proposals.

Invitation of
Winning
Consultant
for
Negotiation.

(ii) No negotiations shall be carried out on the proposed unit rates for staff-months and reimbursable unless there are exceptional cases/reasons.

2961. (i) Where a ministry, extra-ministerial office or other arms of government decides to make a quality- based (that is based on consultant's qualifications) or single-sourced selection, it shall engage in negotiations with the consultants.

Selection
based on
Quality-
based
Factor .

(ii) Pursuant to sub-section (i) above, the procuring entity shall :

(a) establish a weight with respect to quality and price of the proposals ;
and

(b) invite for negotiations, on the price of its proposals, the consultant that has attained the best rating in accordance with (a) above ;

(iii) The procuring entity shall inform the consultant that attained ratings above the weight that may be considered for negotiations if it becomes apparent that the negotiations with consultants with the best rating do not result in a procurement contract. Where it becomes apparent that the negotiations with the consultants with the best rating that have been invited for negotiations will not result in a procurement contract, the procuring entity shall inform the consultant of his intention to terminate the negotiations ;

(iv) Where negotiations with the consultants with the best rating fails, the procuring entity shall invite the consultant that obtained the second best rating, and if negotiations with that second rating fails, then other suppliers/contractors shall be invited for negotiations on the basis of their rating until it arrives at a contract or rejects the remaining proposals.

CHAPTER 30

MISCELLANEOUS MATTERS

3001. Accounting forms are forms for general use bearing Treasury numbers and issued under the authority of the Accountant-General. Accounting Forms for special use may not be used without the authority of the Accountant-General (see Appendix No. 8). Treasury Forms.

3002. Except in the case of drawing offices, where they may be required for the preparation of maps and plans, the use of green ink or pencils in the recording or checking of accounting or store transactions by officers other than those of the Office of the Auditor-General is strictly forbidden. Green Ink: Restriction in the use of.

3003. (i) Accounting Officers are responsible for paying all sums, such as salaries and allowances due to the estate of a deceased officer from government to the Legal Representative of the deceased officer's estate. Estate of Deceased Officers.

Legal representative of the deceased officer in this regard shall include :

(a) next-of-kin as indicated in the deceased officer's record of service.

(b) the executor of the WILL of the deceased officer.

(c) in the absence of (a) and (b) above any person with a valid letter of administration.

(d) in the absence of (a) to (c) above the money should be paid to the appropriate State's Administrator-General.

(ii) The Accountant-General and the appropriate State's Administrator-General as in (d) above shall be informed of any amount due from the estate to the deceased to government or of any liability of government from any guarantee arrangement.

(iii) Personal emoluments and pensions are payable up to, and inclusive of, the date of death. Those aspects of funeral expenses not provided for in government regulations must be borne by the deceased officer's estate.

(iv) In making payments to the legal representatives as required in subsection (i) above, Accounting Officers shall attach a copy of the relevant document to the payment voucher.

(v) The gratuity and pension of a deceased pensionable officer shall be calculated in accordance with the Public Service Rules and related legal authorities. Amounts due from the estate to government shall be deducted before such payments are made.

3004. The Comptroller-General of Prisons shall ensure that instructions are issued to officers in charge of prisons for the detailed recording of money Prisoner's Money: Deposit of.

received from prisoners for safe custody. When cash has accumulated which is more than sufficient to cover possible withdrawals for the month following, the excess amount will be deposited with the Federal Pay Officer in separate units of N1,000.00 each. A separate set of paying- in form (T.F. 15) will be prepared for each unit and the officer paying in the deposits will ask for a separate receipt (T.B. 6), to be issued for each unit and classified to Deposits: Prisoners' property. Withdrawals will be made in units of N1,000.00, and the original receipts (T.B. 6) will be attached to the payment voucher for cancellation by the Sub-Accounting Officer.

3005. When an overpayment of expenditure charge to a Head in the Estimates of Recurrent Expenditure is recovered in the same financial year as that in which it was incurred, it will be credited to the expenditure head and sub-head concerned. When recovery is in respect of expenditure incurred in a previous financial year, it will be credited to Revenue Head: Miscellaneous, Sub-head: Over-payments Refunded. When a recovery is related to expenditure under the capital estimate, it will be credited to the head and sub-head concerned irrespective of the financial year in which it was incurred.

Overpayment Recovered: Allocation of.

3006. All refunds of revenue excepting refunds of customs duty, income tax and auctioneers' Commission shall be charged to the "Refunds General" Sub-head of the Ministry of Finance Head. The vouchers covering a refund of such revenue may be issued only, in accordance with the provisions of Financial Regulations 402 to 405:

Revenue Refunds.

3007. Officers in charge of salary payrolls shall ensure that the appropriate rent is deducted from the salary of an officer who occupies a government quarter. On a change of occupancy, rent will be chargeable to the outgoing officer up to and including the day prior to the hand-over, and against the incoming officer from and including the day of the take-over.

Rent of Government Quarters.

3008. In order to prevent forgery and falsification of accounting records and documents, the use of correction fluid e.g., TIPPEX or LIQUID PAPER is prohibited.

Use of Correction Fluid Prohibited.

3009. Worn-out clothing and beddings which have become unserviceable through fair wear and tear may be written-off on the authority of a certificate signed by the officer-in-charge of the prison/hospital as follows :

Worn-out Clothing and Beddings: Prisons, Hospitals, etc.

"I hereby certify that I have personally inspected the under mentioned article/articles in.....:..... Prison/Hospital, which have become unserviceable through fair wear and tear and have been destroyed by....." (method of destruction)".

Signature: _____ Designation: _____ Date: _____

3010. (i) The regulations governing the acquisition of stores in Chapter 23 shall apply, mutatis mutandis to the purchase of all stationery. Where practicable, ministries/extra-ministerial offices and other arms of government may procure stationery through the Federal Government Printer.

Stationery:
Purchase of

(ii) Accounting Officers shall delegate to responsible officers the duties of the safe custody, receipts and issues of stationery. The accounting records at each store shall include :

(a) Where main stocks are held for supply to branch offices, a stores ledger (Store Form I) which will show, for each category, the receipt into stock, issues to branch offices and the balance remaining in stock.

(b) For all branch offices where stocks are held, a stationery store ledger (Store Form 20) which will show, for each category, the receipts from the main stores, the issue to the various offices and the balance in stock.

(c) Stores Receipt Voucher or Receipted Issue Vouchers.

(d) Daily Issue Book to record the detailed issues to offices.

(iii) All stocks of stationery will be kept under lock and key and in charge of a responsible officer who will ensure that the ledger balances are checked periodically against physical stocks.

CHAPTER 31

CODIFICATION OF OFFENCES AND SANCTIONS

PART I

IRREGULARITIES RESULTING IN LOSSES DUE TO EITHER
FRAUDULENT ACTIVITIES OF FUNCTIONARIES OR
NEGLIGENCE OR INCOMPETENCE

3101. Any Accounting Officer or public officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of this chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter.

Audit
Query.

3102. (i) Any public officer who is alleged to be involved in the inflation of contract shall be allowed 5 days within which to respond to audit query addressed to him. Where the query involves an Accounting Officer, he shall be reported to Mr. President. In the case of any other officer, he shall be surcharged appropriately and removed from the duty schedule, dismissed and prosecuted.

Inflation of
contracts.

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

3103. A query on an unauthorised variation of contract(s) and procurement shall be answered within 21 days of issue. However, if it remains unanswered after the time limit and it affects the Accounting Officer, such failure shall be reported to the President. If it affects any other officer, appropriate sanction shall be imposed and the officer shall be removed from the duty schedule, dismissed and prosecuted.

Contracts:
Unauthorised
variation.

3104. (i) Where a contractor or a supplier who is paid mobilisation fee for a job fails to perform after collecting the fee, he shall be given 30 days notice to refund the money failing which the mobilisation fee shall be recovered en bloc from the contractor or supplier and such contractor shall be black listed and referred to the Economic and Financial Crimes Commission for prosecution.

Payment for
Jobs not
executed.

(ii) Where a contractor presents a false certificate of completion and is paid, he shall be given 21 days within which to complete the job or refund in full the contract sum paid to him. In addition, the contractor shall be referred to the Economic and Financial Crimes Commission for prosecution.

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

3105. A public officer, on receipt of a query from the Auditor-General for a poor quality work carried out by a contractor, has 42 days to get the contractor to rectify the abnormalities or get refund for the amount over-paid as a result of the poor job. If the query remains unanswered after the time limit, the officer(s) that certified the job for payment shall be demoted in rank while the contractor blacklisted and reported to the Economic and Financial Crimes Commission for prosecution.

Poor quality of work.

3106. A public officer who makes an irregular payment from public funds, shall be given 21 days notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule.

Irregular or wrong payment.

3107. Where a store-keeper or an officer-in-charge of store fails to answer an audit query on a shortage or loss of stores within 14 days of issue, such officer(s) shall not only be surcharged the total cost of the loss or shortage, but also be removed or transferred to another schedule.

Shortage or losses of stores by storekeeper.

3108. Where a cashier or officer suffers a shortage or a loss, he has 7 days within which to answer the query satisfactorily failing which he shall be surcharged the full amount of the shortage or loss and transferred to another schedule.

Shortages or losses of cash by cashier.

3109. An Accounting Officer or a Sub-Accounting Officer who pays for the acquisition of asset(s) with public funds but fails to collect the asset(s) from the contractor/supplier, shall be given 21 days to recover the asset(s) from the contractor/supplier, failing which the officer shall be transferred to another schedule. The contractor/supplier shall be blacklisted and reported to the Economic and Financial Crimes commission for prosecution. If collusion is however established, the officer (s) involved should be removed from that schedule and made to face disciplinary action.

Assets paid for but not collected.

3110. A public officer who authorises the payment of public fund to ghost-workers and/ or knowingly processes such payment, shall be charged for gross misconduct, removed from the schedule and reported to the Economic and Financial Crimes Commission for prosecution.

Payment to non-existent Employees (Ghost Workers).

Chapter 31

3111. A public officer who receives a query involving an overpayment of public funds in respect of salaries and allowances to staff, shall be given 21 days within which to reply to the query and refund the amount overpaid. He shall also be disciplined in accordance with Public Service Rules and if need be, the matter should be referred to the police for prosecution.

Overpayment of Salaries and allowances to staff.

3112. (i) A public officer who fails to respond to the Auditor-General's query satisfactorily within 21 days for failure to collect Government Revenue due shall be surcharged and be transferred to another schedule.

Failure to collect and account for Government Revenue.

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

3113. A public officer who fails to pay for the use of government property shall be given 30 days to offer explanation for the query issued for this purpose. If his explanation is unsatisfactory, the amount involved shall be recovered from him/her and be sanctioned under the Public Service Rules.

Non-payment for use of Government property.

3114. A public officer who has been queried for premature scrapping of and / or sale of government asset(s) at a ridiculously low price and has failed to answer the query satisfactorily, shall be disciplined in accordance with Public Service Rules.

Premature scrapping of assets and sale at low prices.

3115. An Accounting Officer who is queried for his failure to manage or spend public funds effectively or who spends public money without due regard to economy contrary to FR 415 and fails to reply to the query, shall be removed from the schedule and be disciplined in accordance with the Public Service Rules.

Poor Cash Management.

PART II

IRREGULARITIES NOT DIRECTLY OR IMMEDIATELY RESULTING IN LOSSES TO THE GOVERNMENT, BUT WHICH INFRINGE UPON BUDGETING CONTROL AND PROPER FINANCIAL MANAGEMENT

3116. Any public officer who is involved in splitting of contracts to circumvent tenders procedures shall be given 21 days notice within which to offer explanations to a formal query issued. Failure to give satisfactory explanation, any loss arising thereof may be recovered from or surcharged against the defaulting officer.

Splitting of contracts.

3117. (i) Any Accounting Officer or public officer who is involved in the irregular award of contracts i.e. contracts award not in compliance with the normal tenders procedures as laid down by the Bureau of Public Procurement in these regulations or any other law shall be requested to offer an explanation in writing within 21 days to a query issued on this irregularity. Failure to give a satisfactory explanation shall lead to the demotion in rank of such officer and his immediate transfer to another schedule.

Irregular award of contracts.

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

PART III

IRREGULARITIES ARISING THROUGH POOR OR INEFFICIENT MANAGEMENT OF ACCOUNTS WHICH MAY RESULT IN LOSSES

3118. The Head of Finance and Accounts or Head of Accounts who fails to recover personal advances from staff shall be requested within 21 days to offer written explanations to a query addressed to him on this irregularity. All losses suffered by Government as a result of negligence shall be recovered from or surcharged against the defaulting Officer if he/she is a Public Officer and such Officer would be charged for gross misconduct under the Public Service Rules.

Non-Recovery of Advances.

3119. The Head of Finance and Accounts or Head of Accounts who fails to post his ledger accounts up to date shall be requested to respond to a formal query addressed to him within 21 days. Any unsatisfactory response or any losses incurred as a result of this negligence of duty shall be recovered from or surcharged against him. Where no losses are involved, the officer shall be seriously warned and charged for gross misconduct under the Public Service Rules.

Non-posting of Ledger Accounts.

3120. A public officer who is involved in the remittance of cash and who fails to acknowledge the receipts of such remittance(s) within 30 days shall be requested to offer explanation within 21 days to a query issued to him for this irregularity. Failure to give satisfactory explanation and any loss suffered by government as a result of such a delay in the non-reciprocation of the fund shall be recovered from or surcharged against the defaulting officer.

Non-Reciprocation of remittance.

3121. The Accounting Officer and the Head of Finance and Accounts who fails to prepare bank reconciliation statements in respect of his accounts or who fails to render such a statement as and when due shall be requested to offer an explanation within 14 days to a formal query on this irregularity. Any

Failure to prepare Bank Reconciliation Statements.

unsatisfactory explanation and any losses suffered by government as a result of negligence to render or prepare such statement shall be recovered or surcharged against the defaulting officer. Where no losses are involved, the defaulting officer(s) shall be seriously warned.

3122. The Head of Finance and Accounts or the equivalent in a ministry or agency who fails to render detailed statement of accounts in respect of quarterly warrants and Authority to Incur Expenditure (AIE) to his ministry or extra-ministerial office and other arms of government shall be requested within 30 days to respond to a formal query addressed to him. All losses incurred as a result of non-compliance with the procedure shall be recovered from or surcharged against the defaulting officer. Where no losses are involved, the defaulting officer shall be seriously warned.

Non-
Rendition
of Returns.

3123. The Head of Finance and Accounts or his equivalent in a ministry or agency who fails to render monthly transcripts shall be requested to respond to a formal query issued to him in this respect within 21 days, failing which allocation of fund to the ministry/extra-ministerial office and other arms of government allocation shall be suspended indefinitely.

Non-
Rendition
of Monthly
Transcript.

3124. A public officer who fails to respond to a query issued to him within 21 days for non-retirement of advances or imprests shall be surcharged and the total amount involved recovered.

Non-
Retirement
of Advance
and
Imprest.

PART IV

OFFENCES AND SANCTIONS UNDER THE PUBLIC PROCUREMENT ACT (PPA)

3125. (i) The Public Procurement Act makes provisions for offences that shall attract various forms of sanctions. These offences are :

Offences
under PPA.

(a) Entering or attempting to enter into a collusive agreement, whether enforceable or not, with a supplier, contractor, consultant or buyer where the prices quoted in their respective tenders, proposals or quotations are or would be higher than what would have been the case had there not been collusion between the persons concerned.

(b) Directly, indirectly or attempting to influence in any manner the procurement process to obtain an unfair advantage in the award of a procurement or disposal of public property contract

(c) Conducting or attempting to conduct procurement fraud by means of fraudulent and corrupt acts, unlawful influence, undue interest, favour, agreement, bribery or corruption.

(d) Splitting of tenders to enable the evasion of monetary thresholds set.

(e) Bid-rigging.

(f) Altering any procurement documents with intent to influence the outcome of a tender proceeding.

(g) Altering or using fake documents or encouraging their use.

(h) Wilful refusal to allow the Bureau of Public Procurement or its officers to have access to any procurement records.

(ii) Any offence in contravention of the Act shall be tried by the Federal High Court.

3126 (i) An officer of the Bureau or the Procuring entity who, while performing his procurement duties contravenes any of the offences under the Public Procurement Act shall be liable on conviction to a cumulative punishment of:

Sanctions
under the
PPA.

(a) a term of imprisonment of not less than 5 (five) calendar years without any option of fine and

(b) summary dismissal from Government services

(ii) Any legal person who contravenes any provision of the Act is deemed to have committed an offence and shall be liable on conviction to a cumulative penalty of:

(a) debarment from all public procurements for a period not less than 5 calendar years ; and

(b) a fine equivalent to 25% of the value of the procurement in issue.

PART V

SANCTIONS FOR MAKING PAYMENTS BY USING CHEQUES OR CASH WITHOUT EXEMPTION AND OTHER VIOLATION OF THE FINANCIAL REGULATIONS

3127. Any Organisation that makes payment by cheque or cash without having been exempted from the e-payment policy shall have its budget allocation suspended.

Sanctions
for making
payments
with cash/
cheque :
organisation.

3128. Any officer who makes payment by cash or cheque without relying on exemption from e-payment for his or her organisation shall be deemed to have committed a gross misconduct and shall be disciplined accordingly.

Sanctions
for making
payments
with cash/
cheque :
officer.

3129. Any officer who violates any other provision for which no sanction is specifically recommended shall be taken to have committed gross misconduct and shall be disciplined accordingly.

Sanctions
for other
violations.

CHAPTER 32

FINANCIAL GUIDELINES FOR THE OPERATIONS OF
PARASTATALS

3201. A ministry supervising a parastatal shall be responsible for :—

Relations
with
Supervising
Ministry.

(a) drawing up a clear strategic control framework for their operations ;

(b) ensuring that each parastatal has sufficient and appropriate management and financial controls to safeguard public funds.

(c) ensuring that, where a parastatal is incorporated as a company, Consolidated financial accounts are prepared in accordance with generally accepted accounting practice ;

(d) ensuring that each parastatal has made suitable arrangements for internal audit functions and controls ; and

(e) ensuring that the Tenders Board as stipulated by the Public Procurement Act 2007 exists for award of all contracts within the thresholds approved by Bureau of Public Procurement from time to time. Tenders Board as in FR 2905.

3202. The Chief Executive Officer of parastatals, being the Accounting Officer of the organisation, has responsibilities for human, material and financial resources which are critical inputs in the management of the organization. His duties shall be as defined in FR 112 and 113.

Chief
Executive
Officer.

3203. No official bank account shall be opened unless authorized by the Accountant-General. Each approved account shall be maintained under an official designation of the Parastatal.

Bank
Account

3204. The Chief Executive Officer shall provide banks with certified specimen signatures of officers authorized to sign cheques drawn on official bank accounts and shall advise banks on any subsequent changes.

Authori-
signatur
and
specime
signatur

3205. No loan or any form of advance shall be obtained from the bank without prior approval from Debt Management Office.

Loans or
Overdra

3206. No excess funds shall be placed on deposit account without prior approval of the Accountant-General.

Placeme
of Exces
funds in
Deposit
Account

Chapter 32

3207. All interest earned from moneys placed on deposit account on the approval of the Accountant-General shall be paid into Consolidated Revenue Fund of the federal government and shall be classified to budget Code 6700 and subhead 4100. (FR 822).

Interest
Received on
fixed
Deposit
Accounts.

3208. Except the enabling Act relating to a particular parastatal provides otherwise, the provisions of the Financial Regulations shall apply. Where any provision of the Financial Regulations conflicts with the Act relating to any particular Parastatal, the immediate advice of the Accountant-General should be sought.

Compliance
with
Financial
Regulations.

3209. (i) The Chief Executive Officer of a parastatal shall submit a Statement of Account on monthly basis to the supervising ministry, showing the receipts of funds from government for personnel, overheads and capital. The Statement shall also show the actual expenditure classified into personnel, overheads and capital.

Submission
of monthly
statements
to
supervising
ministry.

(ii) The Statement of Accounts for each financial year shall be submitted to the External Auditor within two months after the end of the financial year.

3210. (i) The Board of each parastatal shall appoint an External Auditor who shall audit and report on the affairs of the organization to the Board.

External
Auditors.

(ii) It shall be the duty of the Auditor-General to provide :—

(a) a list of External Auditors qualified to be appointed by parastatals ;
and

(b) guidelines on the level of fees to be paid to External Auditors.

(iii) The Auditor-General shall incorporate comments on the Annual Accounts and Management Report of the Parastatal to the Public Accounts Committee of the National Assembly.

(iv) The External Auditor shall submit the Audited Accounts and Management Report to the Board of the parastatal within the stipulated time indicated in the signed contract agreement.

(v) The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor- General and the Accountant-General not later than 31st May of the following year of Account.

Public Funds of the Federation (Disbursement) Rules, 1959
(Extracts of various Legal Notices)

Commencement : 18th February, 1959

In exercise of the powers conferred by Section 23 (1) of the Finance (Control and Management) Act, Cap. 144 laws of the Federation of Nigeria 1990, the Head of Federal Government in Council has made the following Rules.

1. These Rules may be cited as the Public Funds of the Federation (Disbursement) Rules, 1959. **Citation.**

2. (i) The manner of disbursements from the funds specified in the First Schedule to the Finance (Control and Management) Act, 1958 (other than the Development Fund and the Contingencies Fund) shall be as provided in these rules. **Disbursement from public funds No. 33 of 1958.**

(ii) No moneys shall be withdrawn from any of the Public Funds of the Federation except upon the authority of a warrant under the hand of the Minister of Finance.

3. (i) The Stock Transfer Stamp Duty Fund shall be applied to the payment of Stamp Duties lawfully due to the transfer of Nigeria Government stocks where the Act under which the loan giving rise to the issue of such stocks was raised so provides. **Stock transfer stamp duty fund.**

(ii) Disbursement from the Stock Transfer Stamp Duty fund shall be made by the Accountant-General in accordance with periodical accounts submitted to him by the Crown Agents for Overseas Government and Administrations.

4. (i) The deceased Officers Children's Education Grant shall be applied to the payment of grants in accordance with the provisions of the First Schedule to these Rules and to the payment of an annual contribution of N200.00 to the Nigerian Ex-Servicemen's Welfare Association. **Deceased Officers-Children's Education Grant : First Schedule.**

(ii) Disbursement from the Deceased Officers Children's Education Grant shall be made by The Accountant-General of the Federation in accordance with the instructions of the Minister responsible for education.

5. (i) The Sir Alfred Jones' Bequest shall be applied to the provision of scholarships for instruction in technical subjects in accordance with the provisions of the Second Schedule to these Rules. **Sir Alfred Jones' Bequest Second Schedule.**

APPENDIX 1—continued

(ii) Disbursements from the Sir Alfred Jones' Bequest shall be made by the Accountant-General in accordance with the instructions of the Minister responsible for technical education in Lagos.

6. (i) The K.W. Marchant Memorial Fund shall be applied to the provision of an annual prize for biology at King's College, Lagos in accordance with the provisions of the Third Schedule to these Rules.

K.W.
Marchant
Memorial
Fund :
Third
Schedule

(ii) Disbursements from the K.W. Marchant Memorial Fund shall be made by the Accountant-General in accordance with the instructions of the Principal, King's College, Lagos.

7. NO LONGER APPLICABLE

8. NO LONGER APPLICABLE

9. NO LONGER APPLICABLE

10. (i) The Personal Advances Fund shall be applied to the payment of advances to Members of the National Assembly or of the Public Service of the Federation.

Personal
Advance
Fund.

(ii) Advances to Members of the National Assembly shall be made in accordance with the instructions laid down from time to time by the President in Council.

(iii) Advances to members of the Public Service of the Federation shall be made in accordance with the provisions of the Public Service Rules and Financial Regulations as from time to time amended.

11. NO LONGER APPLICABLE

12. (i) The Treasury Clearance Fund shall be applied :

Treasury
Clearance
Fund.

(a) to the payment of non-personal advances and to meet recoverable payments made on behalf of other administrations such as arise in the normal course of business ; and

(b) to receive and repay temporary deposits

(ii) Disbursements from the Treasury Clearance Fund shall be made by the Accountant-General.

13. (i) The Revolving Loans Fund for Industry shall be applied to the purposes specified in Section 3 of the Revolving Loans Fund for Industry Act, 1959 and the provisions of the Fourth Schedule of these Rules.

(ii) Disbursements from the Revolving Loans Fund for Industry shall be made by the Accountant-General of the Federation in accordance with the instructions of the Head of the Federal Government in Council.

14. (i) The Revolving Loans Fund for Sporting and Social Clubs shall be applied for the purpose of making loans to Sporting and Social Clubs in the Federation under the provisions of the Fifth Schedule of these Rules.

The
Revolving
Loans for
Sporting
and Social
Clubs.

(ii) Disbursements from the Revolving Loans Fund for Sporting and Social Clubs shall be made by the Accountant-General of the Federation in accordance with the instructions of the Head of Government in Council.

15. (i) The Federal Government Staff Housing Scheme Fund shall be applied for the purpose of making advances to members of the Public Service of the Federation for the purchase, redemption or development of or improvement of land or dwelling houses in accordance with regulations which may from time to time be made by the Head of the Federal Government in Council and published in the *Official Gazette*.

The Federal
Government's
Staff
Housing
Scheme
Fund.

(ii) Repayments of advances under the Federal Government Staff Housing Scheme and interest thereon shall be credited to the Fund.

(iii) Disbursements from the Federal Government Staff Housing Scheme shall be made by the Accountant-General of the Federation in accordance with this rule.

RULES FOR THE OPERATION OF THE FEDERATION ACCOUNT**Extract of Section 162 Sub-sections 1-10 of the Constitution of the Federal Republic of Nigeria, 1999.**

1. The Federation shall maintain a special account to be called the Federation Account into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, the Ministry or Department of government charged with responsibility of Foreign Affairs and the residents of the Federal Capital Territory, Abuja.

2. The President upon the receipt of advice from the Revenue Mobilisation Allocation and Fiscal Commission shall table before the National Assembly proposals for revenue allocation from the Federation Account, and in determining the formula, the National Assembly shall take into account, the allocation principles especially those of population, equality of states, internal revenue generation, land mass, terrain as well as population density: provided that the principle of derivation shall be constantly reflected any approved formula as being not less than thirteen percent of the revenue accruing to the Federation Account directly from any natural resources.

3. Any amount standing to the credit of the Federation Account shall be distributed among the Federal and State Governments and the Local Government Councils in each state on such terms and in such manner as may be prescribed by the National Assembly.

4. Any amount standing to the credit of the states in the Federation Account shall be distributed among the states on such terms and in such manner as may be prescribed by the National Assembly.

5. The amount standing to the credit of local government councils in the Federation Account shall also be allocated to the State for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly.

6. Each State shall maintain a special account to be called State Joint Local Government Account into which shall be paid all allocations to the local government councils of the State from the Federation Account and from the Government of the State.

7. Each State shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly.

APPENDIX 2—continued

8. The amount standing to the credit of the local government councils of a state shall be distributed among the local government councils of that state on such terms and in such manner as may be prescribed by the House of Assembly of the State.

9. Any amount standing to the credit of the judiciary in the Federation Account shall be paid directly to the National Judicial Council for disbursement to the heads of courts established for the Federation and the States under Section 6 of the Constitution.

10. For the purpose of Sub-section (1) of this section, revenue means any income or return accruing to or derived by the government of the Federation from any source and includes :

(a) any receipt, however, described, arising from the operation of any law ;

(b) any return, however described, arising from or in respect of any property held by the Government of the Federation ;

(c) any return by way of interest on loans and dividends in respect of shares or interest held by the Government of the Federation in any company or statutory body.

RULES FOR THE OPERATION OF THE DEVELOPMENT FUND
Extract of the Second Schedule to the Finance (Control and
Management) Act 1990

1. The Development Fund will be used to finance general capital expenditure of the Government of the Federation and the accounts relating thereto shall be kept by the Accountant-General.

2. The receipts of the Development Fund shall consist of :

(a) the product of loans raised by the Government of the Federation for purposes for which the Fund is set up unless allocated by or under this some other law to some other purpose ;

(b) development grants made to the Government of the Federation by Her Majesty's Government ;

(c) development grants made to the Government of the Federation by any other government or body ;

(d) sums from time to time authorised by law.

3. (1) No moneys shall be withdrawn from the Fund for the purpose of meeting any expenditure except upon the authority of a Warrant under the hand of the Minister of Finance.

(2) Subject to the provision of Rules 5 and 7, no such Warrant shall be issued (except in respect of Statutory Expenditure) unless the authority of these rules.

4. (1) The Minister shall cause to be prepared in each financial year estimates of the receipts and expenditure in respect of the Development Fund for the next following financial year shall be laid before the National Assembly.

(2) The proposals for all expenditure contained in the estimates (other than Statutory Expenditure) shall be submitted to the vote of the National Assembly by means of motion which shall seek to authorise expenditure under appropriate Heads for the several services required.

5. (1) When in any financial year the capital estimate or supplementary capital estimates for that year show a figure for the estimated total cost of any sub-head of a Head over any period which is in excess of the total sum appropriated for that sub-head for the current year, the Minister of Finance may by Warrant authorise the expenditure of any sum which when added to the expenditure incurred on the same sub-head in previous years and to the expenditure already authorised for the same sub-head for the current year does not cause to be exceeded the latest estimated expenditure for that sub-head included in the capital estimates or supplementary capital estimates approved by the National Assembly for that year.

(2) When in any financial year the provisions included for any sub-head in the capital estimates or supplementary capital estimates of the immediately preceding year was fully expended, the Minister of Finance may by Warrant authorise the expenditure of the unspent balance of the sum or sums authorised for that sub-head in the immediately preceding financial year, provided that the amount so authorised already made in the current year exceed the incurred in previous years and to the provision already made in the current year exceed the latest figure for the estimated total cost of the corresponding sub-head included in any capital estimates or supplementary capital estimates approved by the National Assembly.

(a) When in any financial year provision is made in the capital estimates or supplementary capital estimates under any Head for increased costs, the Minister of Finance may by warrant increase the authorised expenditure under any sub-head of that Head provided that the total additional expenditure so authorised does not exceed the amount provided for increased costs.

(b) When in any financial year it becomes necessary to incur expenditure additional to that made in the capital estimates or supplementary capital estimates under any item of any sub-head, the Minister of Finance may by Warrant authorise such additional expenditure provided equivalent savings can be quoted from the provision made in that year under another item of the same sub-head.

(3) No Warrant may be issued under this rule for an amount which if it were expended at once would exhaust the balance of the fund remaining after all other expenditure authorised for the year has been provided for.

(4) Any Warrant issued under the authority of this rule shall be reported to the National Assembly at its next ensuing meeting.

6. Whenever in circumstances other than those set out in Rule 5 :

(a) any expenditure (other than Statutory Expenditure) is incurred or is likely to be incurred in any financial year upon any service which is in excess of the sum provided for that service for that year; or

(b) any expenditure (other than Statutory Expenditure) is incurred or is likely to be incurred in any financial year upon any service for which expenditure has not been authorised for that year, the proposals for such expenditure shall be submitted to the vote of the National Assembly by means of a motion which shall seek to authorise expenditure under appropriate Heads for the services required.

7. (1) Notwithstanding rule 6, the President in Council may, by Warrant under the hands of the Minister authorise the issue from the Fund of such sum as may be necessary for expenditure upon any service :

(a) of a special character which is not provided for in the expenditure already authorised by the National Assembly for that year ; or

(b) which will result in an excess of the sum authorised for any service by the National Assembly for that year, and which is either event cannot, or cannot without serious injury to the public interest, be postponed until adequate provision can be made by the National Assembly.

(2) No Warrant may be issued for an amount which if it were expended at once would exhaust the balance of the fund remaining after all other expenditure authorised for the year has been provided for.

8. Any issue from the Fund authorised in accordance with the provisions of rule 7, shall be submitted to the National Assembly for approval in the manner prescribed by rule 6 during its next ensuing meeting.

RULES FOR THE OPERATION OF THE CONTINGENCIES FUND
Extract of the Third Schedule to the Finance (Control and Management)
Act 1990

1. The Commissioner may by Warrant authorise the issue from the Contingencies Fund of such sum as may be necessary for expenditure upon any service :

- (a) of a special character which is not provided for in the Appropriation Act ; or
- (b) which will result in an excess of the sum provided for that service in the Appropriation Act, and which cannot, or cannot without serious injury to the public interest, be postponed until provision can be made by supplementary Appropriation Act.

2. The amount for which any Warrant is issued shall be withdrawn from the Contingencies Fund and shall be paid into the Consolidated Revenue Fund to meet the expenditure specified on the Warrant and the moneys remaining available in the Fund shall be reduced accordingly. Any amounts withdrawn and remaining unspent at the end of the year shall accrue to the Consolidated Revenue Fund.

3. Each Warrant authorising the issue of a sum from the Fund shall specify under which Head or Heads of the expenditure estimates the expenditure of the sum issued shall be recorded and such expenditure shall be accounted for in the same manner as if it had been authorised by a Supplementary Appropriation Act.

4. (i) All withdrawals from the Fund shall be reported to the National Assembly at its next ensuing meeting and the National Assembly shall be asked to appropriate from the Consolidated Revenue Fund to the Contingencies Fund a sum equal to the total of the sums withdrawn and not already made good by previous appropriations from the Consolidated Revenue Fund so that the Contingencies Fund shall be restored to the amount appropriated under Section 15 of the Act.

(ii) Appropriation to the Contingencies Fund under this rule shall be effected by inclusion in a Supplementary Appropriation Act and the sums included in accordance with this rule shall be set out separately from any sums it is sought to appropriate under section 13 or 14 of the Act:

5. No moneys shall accrue to the Fund other than moneys appropriated by an Act and any interest or other accruals which might otherwise be received by the Fund shall accrue to the Consolidated Revenue Fund. Any part of the Fund which may be invested shall form part of Investments General referred to in Section 10 of the Act.

7

(Financial Regulation No. 1002)
GENERAL IMPREST WARRANT
FEDERATION OF NIGERIA

General Imprest Warrant (Financial Year)

(Signed).....
Federal Minister of Finance

Place: Abuja

Date.....

To : The Accountant-General of the Federation

You are hereby authorised and required to issue by means of Imprest to Permanent Secretaries, Heads of Federal Departments or other Senior Officers of the Federal Government during the financial year....., the amounts which may be required for any regularly recurrent service for which vouchers cannot be presented direct to the Accountant-General or a Sub-Accounting Officer of the Federation for payment.

(Financial Regulation 215)

SPECIMEN REVENUE COLLECTOR'S CHART CENTRAL PAY OFFICE, (Name of Office)

Collection point	Date	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Remarks
>B= DIVISION	Due													
	Received													
>C= DIVISION	Due													
	Received													
>D= DIVISION	Due													
	Received													
AJEGUNLE POLICE STATION	Due													
	Received													
OKESUNA POLICE STATION	Due													
	Received													
CENTRAL STORES	Due													
	Received													
CENTRAL MOTOR REGISTRY	Due													Should pay in weekly etc. etc.
	Received													

The chart enables the officer-in-charge to realise at once the situation regarding Revenue Collectors who account to him.

TREASURY FORMS AND BOOKS IN USE

<i>Form or Book No.</i>	<i>Description</i>
TF 1	Other Charges payment Voucher
TF 2	
TF 2 PRA	(Personal Emoluments)
TF 2 PRB	Junior Officers (Personal Emoluments) Payroll (Anson)
TF 2 PRC	Non-Pensionable Payroll (Anson)
TF 2 PSA	Senior Officers Pay statement (Anson)
TF 2 PSB	Junior Officer Payment Statement (Anson)
TF 2 PSC	Non-Pensionable Pay Statement (Anson)
TF 3	Quasi Commercial Account Book
TF 4	Payment Voucher - Pensions
TF 5	Travelling Allowance Voucher
TF 5T	Transport Allowance Voucher
TF 6	Treasury Receipt Book
TF 6A	Revenue Collectors Receipt Book
TF 7	
TF 8	Labour Pay Sheet (monthly)
TF 8A	labour Pay Sheet (weekly)
TF 9	Imprest Warrant
TF 10	Sub-Receipt
TF 11	Cheque/Cash Order Form
TF 12	Paper Money Register
TF 13	
TF 14	
TF 15	Authority for payment of salary into Bank
TF 15A	Pay-in Voucher
TF 16	Revenue Collectors Pay-in Form
TF 17	Letter Headings
TF 18	
TF 19	Payment Voucher - Remittances
TF 20	Remittance Sheets to Crown Agents
TF 21	Letter of Remittance to Crown Agents
TF 22	
TF 23	Monthly Abstract of Expenditure
TF 24	Adjustment Voucher
TF 25	Department Warrant
TF 26	
TF 27	Letter of Additional Provision
	Capital Expenditure Payment Voucher

TREASURY FORMS AND BOOKS IN USE

<i>Form or Book No.</i>	<i>Description</i>
TF 28	
TF 29	
TF 30	
TF 30B	Summary of Receipt/Payments
TF 30E	Clearance Account Schedule.
TF 31	
TF 32	
TF 33	Statement of Cash Balances
TF 34A	List of outstanding Vouchers
TF 35A	Notification for grant of Increments
TF 36	
TF 37	
TF 38	
TF 39	Advances Advice - Transfer to Other Government
TF 40	
TF 41	Statement of Cash, Bills, etc.
TF 42	Report of Board of Survey (Cash and Stamps)
TF 43	
TF 46	
TF 47	
TF 48	
TF 49	Debit and Credit Note
TF 50	
TF 50A	Schedule of Crown Agents Payment
TF 51	Correspondence Advance
TF 52	Agreement to repay Correspondence Advance
TF 52B	Treasury Query Form
TF 53	Treasury Minor Query Form
TF 54	
TF 55	
TF 56	Salaries, Pensions, etc. Record Book
TF 57	
TF 58	Interport River Transport Warrant
TF 59	Ledger Accounts Reconciliation Sheet
TF 60	Requisition for Treasury Forms and Books
TF 61	Expenditure Book - Local Treasurer

TREASURY FORMS AND BOOKS IN USE

Form or Book No.	Description
TF 62	Treasury Account Book
TF 63	
TF 64	
TF 65	
TF 66	
TF 67	Letter to Bank for Telegraphic Remittance
TF 68	
TF 69	
TF 70	
TF 71	
TF 72	Voucher Substitute
TF 73	Register of Outstanding Vouchers
TF 74	Letter of Advice, African Officers Pensions
TF 75	
TF 76	
TF 77	
TF 78	
TF 79	
TF 80	
TF 81	
TF 82	Letter of Advice, Increase in W. O. P. S.
TF 83	
TF 84	
TF 85	Material Suspense Account
TF 85B	Departmental M.E.S Book
TF 100	Transcript M.E.S Book
TF 101	Freight Warrant Book
TF 113	Trial Balance (G.L. Account)
TF 114R	Schedule of Crown Agents - Marine Insurance
TF 115	Motor Transport Warrant Book
TF 116	
TF 117	
TF 118R	
TF 119	Local Purchase Order
TF 120	Letter of Approval of Imprest
TF 121	
TF 122	

TREASURY FORMS AND BOOKS IN USE

<i>Form or Book No.</i>	<i>Description</i>
TF 123	
TF 129	Yearly Return of Safes and Strong Room Doors.
TF 130	Advances Ledger Form
TF 131	
TF 132	
TF 133	Bank Schedule
TF 134	
TF 135	
TF 136	Receipt Book Issue Note
TF 144	
TF 145	
TF 146	Report of Loss or Shortage of Government Funds
TF 147	Board of Survey Report
TF 148	Handing Over Certificates
TF 148B	
TF 149	Special Receipt etc. Book
TF 150	Voucher for Non - Government Transport Service
TF 151	
TF 152	
TF 153A	Treasury Carbon Cash Book
TF 154	
TF 155A	Audit Query Register
TF 156	Stock Register
TF 157	Revenue Collectors Receipt Register (Distribution Register)
TF 158	Receipt Book Register
TF 159	Untitled Ledger
TF 160	Petty or Revenue Collectors Cash Book
TF 161	
TF 162	Treasury Cash Book (Large)
TF 163	Treasury Cash Book (Small)
TF 164	Register of Documents presented for Stamping
TF 165	Sea Passenger Warrant
TF 166	Other Charges Voucher (Rent Rebates)
TF 167	
TF 168	Head Cards
TF 169	

TREASURY FORMS AND BOOKS IN USE

<i>Form or Book No.</i>	<i>Description</i>
TF 170	
TF 171	Children's Separate Domicile Allowance Claims
TF 172	Advances/Deposit Register Sheet
TF 172A	Advances/Deposit - Continuation Sheet
TF 173	
TF 174	
TF 174A	Senior Officers' Personal Emoluments Record (Anson)
TF 174B	Junior Officers' Personal Emoluments Record (Anson)
TF 175	Remittances Ledger Loose Sheets
TF 176	Non-Expatriate Claims for Children's Domicile Allowance
TF 177	
TF 178	Schedule Form for Crown Agents Accounts.
TF 179	
TF 180	
TF 181	
TF 182	Air Passenger Warrant Book
TF 183	Air Freight Warrant Book
TF 184	
TF 185	
TF 186	
TF 187	
TF 188	
TF 189	
TF 190	Monthly Return of Passenger Flight Insurance Book
TF 191	
TF 192	
TF 193	
TF 194	Schedule of Transfer Payment Vouchers
TF 195	
TF 196	
TF 197	New Ports Authority Government Warrant Book
TF 198	Boat Licence
TF 199	Petrol Requisition Book
TF 200	Certificate Supporting Returns of Revenue
TF 201	Return of Arrears of Revenue Outstanding at 31st December
TF 202	Statement of aggregate salary drawn

TREASURY FORMS AND BOOKS IN USE

<i>Form or Book No.</i>	<i>Description</i>
TF 203	
TF 204	
TF 205	
TF 206	Voucher Schedule for Departmental Accounts
TF 207	
TF 208	Variation Control Sheets
TF 209	Advice of Deduction from Salary
TF 210	Payroll Summary Voucher - Non-Pens. Employees
TF 211	Payroll Summary Voucher - Senior Officers
TF 212	Payroll Summary Voucher - Junior Officers
TF 213	General Claim Form (Payable Orders)
TF 214	Transport and Travelling Claim Form
TF 215	Federal Government Payable Orders (Anson)
TF 216	Authority to Pay (Payable Orders) (Anson)
TF 217	Register of Payments (Anson)
TF 218	Payable Orders - Memorandum Cash Book
TF 219	Federal Government - Receivable Orders
TF 220	Variation Advice.

BY THIS BOND, I
of do bind myself to
of Nigeria for the payment to him of the sum of

SEALED with my seal this day of, 20.....

WHEREAS by Agreement annexed hereto on Treasury Form 50/51* dated
made between of Nigeria, acting for an on behalf of the Government of
Nigeria, hereinafter called the Lender of the one part and of the
department, civil servant, hereinafter called the Borrower of the other part, the Lender
agreed to advance to the Borrower the sum of for the purpose of
taking Correspondence Course and the Borrower agreed to repay the said sum of money in
the manner stipulated in the said Agreement.

AND WHEREAS the Lender has requested the Borrower to provide security for the repayment
of the advance in the manner agreed upon,

AND WHEREAS the Borrower has requested the above-bondmen to enter into a
bond for the security of the payment of the amount due to the Lender and the said
..... has to do so.

NOW THE ABOVE WRITTEN BOND is conditioned to be void either of the cases following,
otherwise it shall remain in full force.

1. If the Borrower shall fully repay the said sum of ₦ due to
the Lender in the manner agreed upon in the said Agreement.

2. If the Borrower shall die or leave the Government Service before the sum advanced
by the Government has been repaid in full and the whole of the balance of the said advance
then outstanding plus accrued interest has been fully repaid by his personal representative or
by him.

.....
Signature and Seal of Surety

.....
Witness

*Delete when inapplicable

**RECEIPT BOOK
ISSUE NOTE**

Serial No.....

Issuing Office.....

....., 20.....

ORIGINAL/DUPLICATE/TRIPPLICATE/QUADRUPPLICATE

The following receipt books are forwarded herewith :

<i>Number of Books</i> (1)	<i>Receipt Nos.</i> <i>From</i> <i>To</i> (2)	<i>Destination</i> (3)	<i>Issuing Ledger Folio</i> (4)	<i>Receiving Ledger</i> (5)

The above books are received and taken on charge in my Register on the folios shown in column 5.

.....
Signature of Issuing Officer

.....
Signature of Receiving Officer

....., 20.....

To be signed and returned to Issuing Officer

AGREEMENT

AN AGREEMENT made this day of 20.....

BETWEEN, of

..... (hereinafter called the Permanent Secretary /Head of Department acting for and on behalf of the Government of the Federation of Nigeria) of the one part.

AND..... of

..... (hereafter called the Borrower, which expression shall include his heirs, executors and administrators) on the other part.

WHEREAS the Borrower has applied to the Permanent Secretary/Head of the Department for an advance of ₦ for the purpose of undertaking a Correspondence Course with the

(SPECIFY SUBJECT TO BE TAKEN, DURATION OF COURSE
AND NAME OF SCHOOL)

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS :

1. In consideration of the sum of ₦ now paid by the Permanent Secretary/Head of the Department to the Borrower (the receipt whereof the Borrower hereby acknowledges) the Borrower hereby agrees with the Head of the Department as Follows:

(a) to forthwith undertake and to complete a correspondence with theas herein before mentioned.

(b) to pay the fees for the said correspondence course in full and in advance and to produce the receipt of payment to the Permanent Secretary/Head of the Department whenever called upon so to do.

(c) to repay the said sum of over a period of years by monthly instalments the first payment to be made in respect of the month of The payments aforesaid shall be effected by deduction each month from the Borrower's salary.

(d) If the Borrower shall die or shall for any reason leave the service of the Government during the continuance of this Agreement he shall forthwith pay to the Permanent Secretary/

Head of the Department the balance of the said advance remaining due and if the said sum shall not be so repaid the Permanent Secretary/Head of Depart may deduct or recover such moneys as shall remain unpaid from any salary, gratuity, pension or other moneys as shall be due from the Government to the Borrower.

2. If the Borrower shall fail to observe and perform the conditions of this Agreement it shall be lawful for the Permanent Secretary/Head of the Department or the Accountant-General as the case may be to deduct any money due under this Agreement in respect of the said advance from moneys whatsoever standing to the credit of the Borrower with the Accountant-General or any Department of Government.

AS WITNESS OUR HANDS THE DAY AND YEAR FIRST ABOVE-WRITTEN

.....
*Permanent Secretary or Head of
Extra-Ministerial Department*

.....
Witness

.....
Borrower

STORES FORMS AND BOOKS IN GENERAL USE

<i>Form or Book No.</i>	<i>Description</i>
S.1	Store Ledger
S.3	Store Receipt Book
S.3	Store Issue Book
S.4	Store Issues Voucher
S.5	Conversion Voucher
S.7	
S.8	Statement of Discrepancies Found
S.9	Unserviceable Stores
S.10	Certificate of Handing Over Stores
S.12	Stores Transfer Requisition
S.13	Transfer Issue Voucher
S.13A	Transfer Issue Voucher
S.14	Tally Board
S.14A	Tally Card
S.15	Furniture Inventory Board
S.16	Invoice Register
S.17	Claim Book
S.18	Wants Book for L.P.O
S.19	Store Requisition Book
S.20	Stationery Ledger
S.21	Store Cost Book
S.22	Tools Ledger
S.23	Report of Packages
S.24	Defects, etc. on Stores.
S.25	Quarterly Vehicles Returns
S.26	Stock Verification Report.

CONFIDENTIAL

Treasury Form 147

BOARD OF SURVEY REPORT ON UNSERVICEABLE STORES, PLANT, BUILDINGS OR EQUIPMENT.

PART I

(To be completed by the Head of Department or Unit)

Note : A Separate set of form must be used for articles where the original value of each item does not exceed ₦200. Financial Regulation 3410

Station..... Ministry/Department.....
.....
Store.....

The stores listed on the attached Store Form 9, dated are considered to be unserviceable. The articles have been segregated and wait the inspection by a Board of Survey under the provisions of Financial Regulations 3415.

In my opinion the stores have been rendered unserviceable by fair wear and tear with the following exceptions

Signed.....

Date.....

PART II

(To be completed by the President of the Board of Survey after inspection to the unserviceable stores and the store accommodation, where appropriate)

Findings of the Board

- 1a. Is the store accommodation :
 - (a) Adequate and in good condition?
 - (b) Secure?
 - (c) Covered by satisfactory fire fighting arrangements and appliances?
- 1b. (a) Is the store kept clean and are items : properly arranged in racks, bins, etc.?

(b) Is access to the stores restricted to authorised stores staff only?

(c) Are bin card and ledger entries up to date?

(d) Were any cases of overstocking apparent?

2. Is the Board of the opinion that the articles, listed on the attached Store Form 9 dated....., have been rendered unserviceable by fair wear and tear?

Recommendations of the Board

3. In the opinion of the Board what improvements can be made in the store accommodation?

4. In the opinion of the Board what degree of negligence is involved in the unfair wear and tear, and by whom? (Give full details of names, ranks and circumstances on a separate sheet if necessary).

..... Member

..... President

..... Date

..... Member

PART III

(To be completed by the Accounting Officer and distributed to the Accountant-General, Federal Ministry of Finance, and to the Auditor-General).

ONLY WHERE THE STORES CONDEMNED FALL TO BE DEALT WITH BY THE ACCOUNTING OFFICER UNDER FINANCIAL REGULATION 2616

I certify that in my opinion the stores on the attached Store Form 9

(a) fair wear and tear, and/or

(b) unfair wear and tear, involving the negligence of.....

.....
.....

and in accordance with the disciplinary powers delegated to me, I have taken the following disciplinary action

.....
.....
.....

The stores have been written off under my authority, file reference.....
and the articles have been disposed of by sale and/or by destruction.

.....
Accounting Office

Date.....

Ministry of

.....
.....
.....
.....
.....

7. Short description of the circumstances of the loss. (Copies of essential relative documents to be attached).

.....
.....
.....

(Signed).....

Date.....

Rank.....

*Delete which is inapplicable

PART II

(To be completed by the Head of Department or Unit)

1. Is it your opinion that a Board of enquiry should be convened? (See Financial Regulation 1504)
2. Has the amount of the loss been finally established, and if so what is the amount?
3. Is it your opinion that the loss was a consequence of a defect in the system? If so, details of the precautions which have been taken to prevent a recurrence of the loss must be described in detail in Part III.
4. Is it your opinion that the loss was a consequence of failure to comply with the existing system, regulations or instructions, either specific or established by custom?
5. Is it your opinion that negligence was involved, and if so, on the part of whom ?
6. Have criminal proceedings been initiated, and if so, against whom, and under what charges ?

7. If, in your opinion, fraud was involved, has investigation been sufficiently retrospective to establish whether there has been systematic fraud, or whether the loss was a result of an isolated incident ?

.....

Signed.....

Date.....

Rank.....

PART III

(To be completed by the Head of Department or Unit)

A detailed report of the circumstances of the loss and of the measures which have been taken to prevent a recurrence of the loss, and comments upon the salient points leading to the opinions expressed in the replies to the questionnaire in Part II.

PART IV

(To be completed by the Accounting Officer and distributed to the Accountant-General, Federal Ministry of Finance, and to the Auditor-General).

ONLY WHERE THE LOSS FALLS TO BE DEALT WITH BY THE ACCOUNTING OFFICER UNDER FINANCIAL REGULATIONS 1502 (i) and 3401

I certify that I have found the following Officer(s) negligent in the performance of his/their duties, and, in accordance with the disciplinary powers delegated on me, I have taken the following disciplinary action :

Name of Officer

Rank

.....

.....

.....

.....

.....

.....

The loss of *cash/unallocated stores to the value of ₦ has been written off/will be written-off when funds are made available, against Head..... Sub-Head..... under my authority.

Adjustments Voucher No..... refers.

The loss of allocated stores, listed under Part I, has been written-off ledger charge under my authority, file ref:.....

.....

Permanent Secretary, Ministry of

Date.....

Note : If the loss falls to be dealt with other than under Financial Regulations 1502 and 3401, the Accounting Officer should forward the Forms in accordance with Financial Regulation 1502.

To : Accountant-General, Ministry of Finance
Auditor-General,
Secretary, Federal Public Service Commission.

**UNALLOCATED STORES
ANNUAL BALANCE STATEMENTS**

(Financial Regulation 26)

STORES ACCOUNT

₹

₹

Value of stores on hand at the beginning
of the year as valued at the fixed prices.

Stores issued during the year at the fixed
prices (*)

Stores taken on charge during the year at the prices

stores written-off during the year:

Stores found surplus and taken on charge

(a) against the Shortfalls and Excesses Accounts

(b) against U/A Stores Deficiencies Sub-head

Stores revaluation on change of fixed price

Stores revaluation on change on fixed price.

Value of Stores on hand at the end of the year as
valued at the fixed prices.

=====

=====

* Note : To be published in the Annual Report of the Accountant-General.

**UNALLOCATED STORES
ANNUAL BALANCE STATEMENTS**

(Financial Regulation 26)—continued

SHORTFALL AND EXCESSES ACCOUNT

₦

₦

Total Price Deficiencies during the year

Total Price Excesses during the year

Claims written-off

*Transfer to Unallocated Stores Deficiencies
Sub-head*

Stores written-off

Revaluation of Stores

*Balance on hand at the end of the year
(to be abandoned)*

=====
=====

=====
=====

**UNALLOCATED STORES
ANNUAL BALANCE STATEMENTS**

(Financial Regulation 26)—continued

**RECONCILIATION ACCOUNT
ISSUES**

₹

₹

*Value of Stores issued during the year as per Stores
Account*
Adjustments, if any

*Value of Stores issued during the year as
per Abstract A Issues@.*
Adjustments, if any

PAYMENTS

Payments as per Abstract
*less Payments in respect of stores taken on
charge in previous year.*

*Stores taken on charge at the fixed prices
(as per Stores Account)*

Total Price Deficiencies

less Expenditure credits for Claims met
less Transfers to U/A Stores Deficiencies sub-head
Total Price Excesses during the year
Adjustments, if any

*Value of Claims raised during one year**Adjustments, if any*

CLAIMS ACCOUNT

₹

Value of Claims brought forward from previous year

Value of Claims raised during the current year

₹

(Financial Regulation 26)—continued

₹

Claims met during the year

Value of Claims abandoned and written-off to :

(a) Shortfalls and Excesses A/C

(b) U/A Stores Deficiencies Sub-head

Value of Claims carried forward.

₹

FEDERAL INLAND REVENUE SERVICE (FIRS)
MONTHLY VAT RETURNS FORM
 (To be submitted at the relevant FIRS Office) No. MRF/2006/002

Name of Organisation :

SCHEDULE OF VAT RETURNS TO FIRS FOR THE MONTH OF :200.....

S/No	Name of Taxpayer	Address of Taxpayer	Taxpayer's ID No. (VAT File Reference No.)	Nature of Contract	Date of Contract Award	Contract Invoice No.	Gross Value of Contract (₦)	VAT Rate Applied (%)	Amount of VAT Deducted (₦)	Net Contract Payment (₦)	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
TOTAL											

*Use separate sheet for each type of currency (where applicable)

**FEDERAL INLAND REVENUE SERVICE (FIRS)
MONTHLY WITHHOLDING RETURNS FORM**
(To be submitted at the relevant FIRS Office) No. MRF/2006/003

Name of Organisation :

SCHEDULE OF WHT RETURNS TO FIRS FOR THE MONTH OF :200.....

S/No	Name of Taxpayer	Address of Taxpayer	Taxpayer's ID No. (VAT File Reference No.)	Nature of Contract	Date of Contract Award	Contract Invoice No.	Gross Value of Contract (N)	VAT Rate Applied (%)	Amount of VAT Deducted (N)	Net Contract Payment (N)	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
TOTAL											

*Use separate sheet for each type of currency (where applicable)

FEDERAL INLAND REVENUE SERVICE (FIRS)
MONTHLY SCHEDULE/REMITTANCE OF PAYEE
 (To be submitted at the relevant FIRS Office) No. MRF/2006/004

Name of Organisation :

SCHEDULE OF PAYE REMITTANCE TO FIRS FOR THE MONTH OF :200.....

S/No	Particulars of Staff (e.g. Senior/Junior/Local/Expatriate)	No. of Employees	Description of Payment/Remittance (K)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
TOTAL			

*Use separate sheet for each type of currency (where applicable)

**PROJECT FOR. : MAINTENANCE SCHEDULE FOR CARS
AND PLANTS/SERVICE CHART**

1. Check and Top Radiator				
2. Drain Engine Oil and Refill				
3. Clean Engine Oil Filter	<i>Operation 3 Monthly</i>			
4. Wash and Refill if Applicable Air Filter				
5. Check and Top Up Gear Box Oil				
6. Check and Top Up Rear Axile Oil Level (and Front if F.WD)				
7. Check and Top Up Steering Box Oil Level				
8. Check and Top Up Brake Fluid Level				
9. Check and Top Up Battery Level				
10. Clean and Grease Battery Terminals				
11. Grease All NTPPLES				
12. Tighten all Loose Nuts and Bolts				
13. Check and Adjust Tyre Pressure				
14. Check and Adjust Wheel Alignment				
15. Flush Radiator				
16. Adjust Fan Belt				
17. Check Radiator Mountings	<i>Operation 4 Quarters</i>			
18. Check and Adjust Valve Clearance				
19. Clean and Adjust C B Points				
20. Clean and Adjust Spark Plugs				
21. Clean Carburetor and Filter				
22. Clean Fuel Filter (Diesel)				
23. Check and Adjust If necessary, Clutch Pedal Clearance				
24. Change Wheel Position				
25. Check Wheel Alignment				
26. Drain Gear Box and Refill	<i>Operation 5 Half-Yearly</i>			

27.	Drain Rear Axle and Refil (and Front if F.W.D.)			
28.	Remove Hobs and Check Repack with Grease			
29.	Inspect Brake Linings			
28.	Renew Fuel Filter Elements (Diesel)			
29.	Check and Adjust Injectors			
30.	Check Engine Compression	Operation 6 Yearly		
31.	Rebalance Wheels (Light Vehicle Only)			

N.B. Ref: If Compression Poor

Ref: If Linings Worn

On Completion of Maintenance the %_c Vs for in the Case of Decarbonise Engine

Reline Brakes

Presented By

(Signed)

ENG. SAMUEL

Supervisor/Instructor :

AMENDMENTS : INSTRUCTION SHEET

1. The Register of Amendments and this Instruction Sheet are to be kept in the Federal Government Financial Regulations binders, behind the text and Appendices.

2. Amendments will be noticed by Treasury Circulars in two forms :

(a) Complete reprinted pages (or complete Chapters) to replace existing page (or complete Chapters) of the Federal Government Financial Regulations ;

(b) Amendments Sheets listing minor amendments to be made in manuscript on the existing pages (Manuscript Amendment Sheets).

3. Amendments sheets of either type will be numbered serially and will bear a date (month and year) which will be the date of authorisation of the amendments.

4. On receipt of an amendment consisting of complete reprinted pages (normally a whole chapter will be reprinted and reissued at one time, but sometimes only single pages may be reissued), and officer who is holding a copy of Federal Government Financial Regulations must:

(a) Complete Columns 2 and 3 of the Register of Amendments ;

(b) Remove the page or pages superseded and destroy it or them ;

(c) Insert the new pages ;

(d) Initial and date Column 4 of the Register Sheet.

5. On receipt of a manuscript amendment sheet, an officer who is holding a copy of Federal Government Financial Regulations must :

(a) Complete Columns 2 and 3 of the Register of Amendments ;

(b) Amend his copy of Federal Government Financial Regulations in manuscript in accordance with the instructions on the amendment Sheet ;

(c) Insert the amendment sheet in the binder behind the Amendment Register Sheet ;

(d) Initial and date Column 4 of the Register Sheet.

6. If an officer holding a copy of Federal Government Financial Regulations receives an amendment of either kind the serial number of which does not immediately follow on to that of the last amendment he has received and incorporated (e.g., if the last amendment he has received bears serial No. 5, and he then receives serial No.7), it is his duty to obtain the missing serial, and to incorporate the missing amendments.

**FINANCIAL REGULATIONS (2009 EDITION)
ADDITIONS AND AMENDMENTS**

<i>Amendment No.</i>	<i>Treasury Circular Ref. No.</i>	<i>Details of Addition / Amendments</i>	<i>Effective Date</i>
1			
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11			
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29			

REGISTER OF AMENDMENTS

1 Serial Number of Amendment	2 Date of Coming into force (as shown on Amendment Sheet)	3 Details of Amendments		4 Initial of Officer making amendment
		F.R No.	Title	
1				
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3				
4				
5				
6				
7				
8				
9				
10				
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25				
26				
27				
28				

63

FINANCIAL REGULATIONS (2009 EDITION)
ADDITIONS AND AMENDMENTS—continued

Amendment No.	Treasury Circular Ref. No.	Details of Addition / Amendments	Effective Date
30			
31			
32			
33			
34			
35			
36			
37			
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4



FEDERAL REPUBLIC OF NIGERIA

Government White Paper on the Report of the Presidential Committee on the Reform of the Nigeria Police Force

JULY 2009

PRINTED BY THE FEDERAL GOVERNMENT PRINTER, ABUJA

**GOVERNMENT WHITE PAPER ON THE REPORT OF THE PRESIDENTIAL
COMMITTEE ON THE REFORM OF THE NIGERIA POLICE FORCE**

1.0. BACKGROUND

1.1. Security is an imperative essence of every nation-state. The provision of security is therefore, the primary function of every government. The attainment of public safety, security and public order is a necessary pre-requisite for the development of every society and is at the heart of the effectiveness of every government. Policing, which is the primary mechanism through which public safety and security could be ensured, must at all times be made not only effective but also tailored to represent the collective interests of the community. The Police is globally known to be the primary Government institution for the discharge of this imperative function,

1.2. Over the years, the Nigeria Police Force which is saddled with the responsibility of policing Nigeria had encountered formidable problems which affected the performance of its constitutional functions. Attempts have been made in the past to examine these problems, with a view to reforming the Force, through the establishment of various panels and committees, which made recommendations to past governments. Unfortunately, most of these recommendations were not implemented, with the result that the problems of the Nigeria Police remained unaddressed and compounded by the increasing security challenges which the Force continues to face. As such, the level of public safety and security, as well as the state of law and order continued to deteriorate. The public became increasingly concerned over matters affecting the security of their lives and property.

1.3. Worried by this disturbing trend, and in line with his 7-point Agenda which identified security as one of the cardinal concerns of his administration, the President, Umaru Musa Yar'Adua, GCFR, established a Presidential Committee on the Reform of the Nigeria Police Force.

1.4. The Committee had the following members :

(i) Alhaji M. D. Yusufu, GCON	Chairman
(ii) Alhaji Mohammadu Gambo, GCON	Member
(iii) Alhaji Ibrahim Coomassie, GCON	Member
(iv) Alhaji Umaru A. Shinkafi, CON	Member
(v) Alhaji M. Danmadami, CFR	Member
(vi) Mr Archibong Nkana, CFR	Member
(vii) Parry Osayande, CFR	Member
(viii) Mr E. N. Ifejika, OFR	Member
(ix) Professor T. Tamuno, OFR	Member
(x) Mrs Cecilia B. Ugowe, CFR	Member
(xi) Dr Rose Abang-Wushishi, CON	Member
(xii) Mr Emeka Nwanevu	Member
(xiii) Dr Yahaya Abdullahi	Member
(xiv) Mr Waheed O. Kassim, CON	Member
(xv) Alhaji Ahijo Bamanga, OON	Secretary
(xvi) Mr James Mshelia, ACP	Assistant Secretary
(xvii) Mr Abba B. Mohammed	Assistant Secretary

2.0. *Examine the present state of the Nigeria Police Force and review previous efforts, reports, and Government White Papers on the re-organization, restructuring and repositioning of the Nigeria Police Force.*

2.01. FINDINGS

It is clear that there is a lot of deficiency in budgeting for the Nigeria Police Force. The fluctuation of percentages of the Federal Budget allocated to the Nigeria Police Force indicates a lack of consistency which could mean that the allocations were made arbitrarily. Indeed, there appears no corresponding increase in the capital and overhead allocations made to the Force between the years 2000 – 2004, despite the tremendous increase in personnel during the period, resulting from recruitment of 40,000 personnel yearly.

2.02. RECOMMENDATIONS

(f) The Government should take its funding of the Nigeria Police more seriously and endeavour to provide the Police personnel with the necessary working tools and welfare packages to enable them perform their functions effectively.

Comment

Government accepts this recommendation.

2.03. FINDINGS

There is deterioration in the application and enforcement of the accountability systems, procedures and regulations of the public service, as well as the jettisoning of the basic regulatory requirements that provide for checks and balances in the exercise of Police functions.

2.04. RECOMMENDATION

(i) The various Public Service Rules and Financial Regulations, as well as Police Force Regulations and Force Orders need to be enforced strictly in order to ensure that the necessary accountability is reinforced.

Comment

Government accepts this recommendation. The Police Service Commission and relevant Government agencies should ensure the strict compliance with all rules, regulations and orders guiding the operations of the Nigeria Police Force.

2.05. FINDINGS

The Nigeria Police Force has not been spared from the pervasive corruption that has bedevilled the Nigerian society. Indeed the Police today is publicly perceived as one of the most corrupt government institutions, with its personnel constantly accused of bribery and extortion in the course of performing their functions. These accusations are rampant amongst the populace, especially that relating to the extortion from members of the public.

2.06. RECOMMENDATION

(i) The Nigeria Police should ensure the efficient monitoring of the conduct of its personnel in their duty posts and provide a credible public complaints system that will receive complaints about the conduct of Police personnel and timely response to such complaints as appropriate.

Comment

Government accepts this recommendation.

2.07. FINDINGS

The activities of ICPC and EFCC have been facilitated only by complaints from whistle blowers or certain sections of the Government in a bid to gain advantage over their political opponents, rather than a concerted detection and investigation through intelligence operations irrespective of the identity, status or connections of the perpetrators.

2.08. RECOMMENDATIONS

(i) The Nigeria Police X-Squad should be re-organised, empowered and deployed to all Police formations, operational commands, Government departments, other public and private sector institutions to check corruption and bring to book perpetrators, large and small.

Comment

Government accepts this recommendation, but their scope of operation should be limited to Police formations and operational commands. In addition, the Intelligence Arm of the Nigeria Police Force which was previously excised to form the SSS should be reinvigorated.

2.09. FINDINGS

The Committee observes that even though a substantial number of recommendations of the Danmadami Committee were accepted by Government, very little efforts were made by the relevant Government authorities to implement them.

2.10. RECOMMENDATION

(i) The Inspector-General of Police should as a matter of urgency establish an Implementation Task Force to examine and implement all the approved recommendations made by the Danmadami Committee as listed, above.

Comment

Government accepts this recommendation and directs that the supervising Ministry should establish an Implementation Task Force for specific areas such as rehabilitation of barracks, offices and training institutions.

2.11. FINDINGS

Over the years, the Federal Road Safety Commission has encroached into the area of Traffic Police (Highway Patrol) and other policing duties relating to traffic control.

2.12. RECOMMENDATIONS

(i) That the enabling legislation of the Federal Road Safety Corps be examined and all functions which conflict with the constitutional or statutory duties of the Police should be

removed, since the Constitution stipulates the existence of only one Police Force with only branches of it to take charge of railways, harbours, airfields, etc.

Comment

Government accepts this recommendation.

2.13. FINDINGS

The Danmadami Committee earlier recommended for the establishment of three Advisory Councils for the Police Academy, Kano, for the Police Staff College, Jos and for all the other Police Colleges respectively. This was to ensure that standards of training are maintained in all Police Training Institutions. This recommendation was rejected by Government, which directed that there should be only one governing council. This Committee re-examined this issue and found that these Advisory Councils are really required to ensure standards in all Police Training Institutions.

2.14. RECOMMENDATIONS

(i) The Committee supports the position of the Danmadami Committee that three Advisory Councils comprising knowledgeable and experienced persons should be formed, one each for Police Academy, Kano ; Police Staff College, Jos ; and all the other Police Colleges. Details of this recommendation are contained in relevant section of this Report.

Comment

Government accepts that the Police Colleges should have one Governing Board consisting of the Minister responsible for Police Affairs as Chairman, the IGP, the Commandant of the relevant College, an academic from a recognised University not below the status of a Senior Lecturer, with relevant qualifications in Police Science, Criminology or Law, or a retired senior civil servant not below the rank of a Director with cognate experience and in the case of Police Academy, Kano, the Deputy Vice-Chancellor, Academic of Bayero University, Kano as member.

2.15. FINDINGS

Whilst wholesale reform of the parallel institutions cited in the preceding section may be beyond the scope of this Committee, it is necessary to state the fact that efficient policing cannot be done without the Police having control of traffic. This is because motor vehicle transportation is one of the most important means of committing crime.

Over the years, the Federal Road Safety Commission has encroached into the area of traffic Police (Highway Patrol) and other policing duties relating to traffic control.

2.16. RECOMMENDATIONS

(i) The Federal Road Safety Commission should be restricted to its initial purpose, which was to ensure safety and provide for emergency response in cases of accidents. Over the years, it encroached into the area of traffic Police (Highway Patrol) and other policing duties relating to traffic control. Hence, it has recommended for a review of the law of FRSC to remove areas that are in conflict with Police duties.

Comment

Government notes this recommendation, which is the same as (2.12) above.

TERMS OF REFERENCE 2

3.0. Identify and recommend definitive measurable and practical measures for the enhancement of service delivery, including possible areas of assistance from our development partners ;

3.01. MANPOWER AND RECRUITMENT

3.02. RECRUITMENT

3.03. FINDINGS

The Committee notes that between 2001 and 2004 there was a Presidential directive to enlist 40,000 recruits annually. Even though all the four Police Colleges and the Police Academy had a total capacity to accommodate only 9,000 cadets and recruits, they were compelled to accommodate 14,000 intakes per annum. This resulted in the enlistment of unsuitable candidates, including suspected criminals, people with physical deformities, doubtful background, over aged and educationally unqualified barely literate entrants into the Police Force. The resultant effect was lack of professionalism and lowering of standards.

3.04. RECOMMENDATIONS

(i) The Police Service Commission and the Inspector-General of Police should immediately undertake a comprehensive personnel audit of all the policemen recruited during this exercise in order to weed out undesirable characters whose particulars do not meet the extant standards of recruitment into the Force.

Comment

Government accepts this recommendation.

3.05. FINDINGS

The Committee further noted that efforts recently made by the Inspector-General of Police to weed out some of these undesirable elements were strongly resisted by the National Assembly.

3.06. RECOMMENDATIONS

(i) The Nigeria Police should look into the cases of those that were recently weeded out of the Force and who do not belong to the category of those recruited during the above exercise, with a view to ensuring justice and fairness.

Comment

Government notes this recommendation and observes that this exercise is already being carried out by the Police Service Commission and the Nigeria Police Force.

3.07. FINDINGS

Recruitment into the Nigeria Police Force is the responsibility of the Police Service Commission. However, the Commission must comply with Sections 38 to 148 of the Police Act and Regulations, Cap. 359 LPN 1990, that specifically provides for three main points of entry into the Nigeria Police Force.

3.08. RECOMMENDATIONS

(i) Recruitment age into the Force should be revised as follows :

(a) Recruit Constable	..	..	..	..	..	..	18 - 25 years of age.
(b) Cadet Inspector	..	..	..	..	..	..	20 - 25 years of age.
(c) Cadet ASPs	..	..	..	..	..	..	23 - 28 years of age.

Comment

Government rejects this recommendation. The current recruitment age for all Police Officers and Men should be retained.

3.09. ENTRY QUALIFICATIONS

3.10. FINDINGS

The educational qualifications for enlistment into the Police Force, as it stand today, needs to be upgraded. Considering the indispensable role of the Police and the growing sophistication of the society, it is deemed necessary to have an upward review of the entry qualifications with a view to enhancing the performance of the Force.

3.11. RECOMMENDATIONS

(i) It is recommended that educational entry qualification for Recruit Constable should be modified and upgraded, as follows :

Enlistment Qualification for :

(A) RECRUIT CONSTABLE

- (a) 'A' Level or equivalent
- (b) NCE or equivalent
- (c) ND or equivalent

This category will undergo a 15-month training programme. This is recommended in line with the recent upward review of the Nigerian Police salary by the Federal Government.

(d) School Certificate with Six Credits including English and Mathematics. This category shall undergo both academic and professional training such that, at graduation, they would have obtained an equivalent of Advanced Level Certificate. The training shall be for eighteen months to enable it accommodate both the academic and professional training.

Comment

Government accepts these recommendations.

(B) CADET INSPECTOR'S SCHEME

(ii) The current Cadet Inspector Scheme in which the entry qualification is WASC (6 Credits) should be discontinued given that the entry qualification for Constable has been upgraded to ND/NCE and equivalents. The new qualification for the Cadet Inspector Scheme should be as follows :

(a) UNIVERSITY GRADUATES

Candidates for enlistment into this category as general duty officers must possess a first degree from a recognised university with a minimum of second-class lower division in the following

disciplines : Law, Arts and Social Sciences. Entrants into this category will attend eighteen months training at the Police Academy, after which, the successful candidate will pass out as an Inspector.

(b) ADVANCE LEVEL CERTIFICATE (POLICE ACADEMY)

Products of paragraph A (iv) above who excel in the final examination, could be further trained for a period of three years at the Police Academy to pass out as Inspectors with a degree in their chosen field of study. This is being recommended with a view to catching them young and giving them a sound professional and academic training.

Comment

Government accepts this recommendation.

(C) CADET ASP SCHEME

(iii) This Committee reinforces the ranking structure provided by the Danmadami Committee and further still recommends that under that ranking structure, the rank of ASP should be abolished.

Comment

Government rejects this recommendation. The current ranking structure of the Nigeria Police Force should be maintained.

3.12. RANK STRUCTURE AND BADGES OF RANK

3.13. FINDINGS

This Committee observes that the Danmadami Committee had made recommendations on this issue which had been accepted by Government with modifications for Badges of Rank to be worn by the Inspectorate Cadre.

3.14. RECOMMENDATIONS

(i) The Committee recommends that in view of the need to ensure approximation to international practice regarding badges of rank the Government should reconsider its position in relation to the Badges of Rank to be worn by the Inspectorate Cadre and adopt, in full, the position earlier recommended by the Danmadami Panel which substituted Bars with Stars. This will give our police personnel the necessary parity, confidence and recognition while on international duties.

Comment

Government accepts this recommendation.

3.15. RECRUITMENT OF SPECIALISTS

3.16. FINDINGS

The Committee observes that Police Organizations all over the world including the Nigeria Police Force have specialist branches to support police operations. These include ICT (Information and Communication Technology) Section, Transport Section, Works and Maintenance Section, Marine Division, Force Armament Section, Air Wing, Central Motor-Registry, Fingerprint Section and Etching Section, Forensic Science Laboratory, etc.

17. RECOMMENDATIONS

(i) The enhanced qualifications earlier recommended for the various entry points i.e. Recruit Constables and Cadet Inspectors should also apply to the recruitment of specialists at the appropriate levels, bearing in mind that such professionals must have obtained requisite professional qualification in the field they are applying to join. However, the professional officers in this category will not rise above the rank established in the Force for that profession.

Comment

Government accepts this recommendation.

3.18. FINDINGS

There have been no defined Scheme of Service for these Branches and Sections consequently, most of the Heads of these Sections end up as Commissioners, AIGs or even DIGs without proper police training/background.

3.19. RECOMMENDATION

(i) There should be no conversion to general duties by persons who entered into the Police as professional officers.

Comment

Government accepts this recommendation. However, Government notes that these specialists also do have some Police training.

3.20. FINDINGS

The Committee observes that there are existing Regulations and standards on the screening and verification of recruits into the Force. These must be adhered to at all times.

3.21. RECOMMENDATIONS

(i) The Police Service Commission should develop Scheme of Service for the different professional cadres needed by the Force.

Comment

Government accepts this recommendation.

3.22. MANPOWER REQUIREMENTS OF THE NIGERIA POLICE FORCE

3.23. FINDINGS

The Committee observes that the nation has an adequate number of Police personnel. What is required is proper motivation, provision of adequate working tools and equipment, as well as adequate training and effective deployment.

3.24. RECOMMENDATIONS

(i) The Committee recommends that in order to ensure operational effectiveness of the Nigeria Police Force, 85 per cent of its personnel should be made up of operational agents, while 15 per cent should be made up specialists and other supporting/ancillary staff.

Comment

Government accepts this recommendation.

3.25. TRAINING AND TRAINING INSTITUTIONS

3.26. TRAINING PHILOSOPHY

3.27. FINDINGS

Since 2001, the Police had embarked on efforts to streamline training programmes for Police personnel and a committee set up for that purpose had produced a comprehensive Training Manual which was approved and adopted by the Police high command. This Committee found the new Training Manual to be comprehensive, current and suitable for adoption.

3.28. RECOMMENDATIONS

(i) The Committee recommends :

The functions of the Training Department should be as follows :

- (a) Co-ordinating and supporting all Police Training activities in and out of the country ;
- (b) Developing and reviewing the curriculum of all Police Training Institutions ;
- (c) Developing and up-dating of Police Training Manuals ;
- (d) To co-ordinate training and use of weapons and weapon systems in collaboration with the Force Armament Officer ;
- (e) To undertake annual inspection of all training institutions and ensure that training standards are complied with.

Comment

Government notes that their functions are the current functions of the "E" Department.

(ii) Schedule of duties of the Zonal AIGs should include inspection and monitoring of the activities and performance of the training institutions located in their respective Zones.

Comment

Government accepts this recommendation, except for institutions headed by AIGs and above.

(iii) The Committee recommends that adoption of the recently developed comprehensive Training Manual by all Police Training Formations ;

Comment

Government notes that the manual has already been adopted and is being implemented.

(iv) The training process which starts from the point of recruitment should permeate all levels up to the rank of AIG. Every promotion in the Force should be preceded by successful completion of prescribed courses and examinations. Officers who are unable to successfully complete a training programme, after two attempts should not be promoted and their careers should terminate at the point of their incompetence ;

Comment

Government accepts this recommendation.

(v) The entire training process should be designed to build confidence in the trainee rather than make him/her timid. Additional avenues should be found to promote social interaction between the trainee and his/her instructors ;

Comment

Government notes this recommendation.

(vi) The Police should take advantage of the modern and emerging trends in training through the deployment of appropriate technology and teaching aids ;

Comment

Government notes this recommendation.

(vii) A syllabus should be designed on police ethics and conduct which should be taught at all levels of training.

Comment

Government notes this recommendation.

(viii) It should be emphasized, during training and while swearing to the Oath of Allegiance and Oath of Office that the duties of a Constable are imposed by law and they cannot be widened or restricted by any superior officer or administrative authority. A Constable is not an "agcnt", but is personally liable for any act in excess of his authority and cannot plead that he is obeying the orders of his police authority.

Comment

Government accepts this recommendation and extends it to all training programmes and to all Policemen who complete such training.

3.29. TRAINING INSTITUTIONS

(A) POLICE STAFF COLLEGE, JOS

3.30. FINDINGS

(i) This Institution has not been fully completed. Its buildings and facilities have dilapidated. Its accommodation and training facilities are deficient and outmoded.

RECOMMENDATIONS

(i) The Police Staff College should be completed, renovated and all its facilities rehabilitated and equipped with the most up-to-date training and recreation infrastructure ;

Comment

Government accepts this recommendation.

(ii) The accommodation and training infrastructure of the Staff College should also be expanded to cater for a growing number of trainees given the new training policy that ties promotion to training.

Comment

Government accepts this recommendation.

(B) POLICE ACADEMY, KANO

3.31. FINDINGS

This College also has the same deficiency as the Staff College and suffers from the dilapidation of its physical structures and facilities.

3.32. RECOMMENDATION

(i) The Academy should be rehabilitated, re-equipped and expanded to cater for more cadets. Its facilities should be built to raise its capacity to the level of training 1000 (one thousand) in-takes at a time.

Comment

Government accepts the recommendation. Academy should be rehabilitated and re-equipped.

(ii) The training curricula should be reviewed and up-dated every three (3) years.

Comment

The training curricula should be reviewed and updated constantly.

(iii) It should be upgraded into a degree awarding institution. In the interim, before it develops its capacity to operate independently, its degree awards could be affiliated to Bayero University, Kano and the Kano State University of Science and Technology.

Comment

Government accepts this recommendation. It should be affiliated to Bayero University, Kano, being a Federal institution.

(C) POLICE COLLEGES

3.33. FINDINGS

These Colleges were established when the size of the entire Police Force was in the region of 8,000 to 60,000 with one annual intake of 3,500. Now with a force of over 370,000 men, which is more than a four-fold increase, the capacity of the college is a very small fraction of existing demand. In addition, the buildings (offices, hostel accommodation, staff houses, etc.) and training facilities are both inadequate and dilapidated.

3.34. RECOMMENDATIONS

(i) The buildings and existing training infrastructural facilities at the four colleges should be rehabilitated as a matter of priority ;

Comment

Government accepts this recommendation.

(ii) The existing serviceable equipment in the colleges should be rehabilitated and more up-to-date equipment and facilities for training and recreation should be provided ;

Comment

Government accepts this recommendation.

(iii) The colleges should be expanded to reflect the increased demand for basic training in the police force ;

Comment

Government accepts this recommendation.

(iv) To support (iii) above, two new police colleges should be built at Lafia, Nasarawa State and at Benin, Edo State.

Comment

Government accepts this recommendation on the basis of the need to ensure coverage of all the geo-political zones.

(v) In the ideal, every State should have a Police College and a Refresher Course School with all facilities and full curricula, including detective training.

Comment

Government does not consider that it is required for each State to have a Police College and Refresher Course Schools exist in the States.

(D) POLICE DETECTIVE COLLEGE, ENUGU

3.35. FINDINGS

Like all the other training facilities, this school also suffers from dilapidation and under-equipping. Also the size of the force and its increasing demand for detective work indicates that this College alone cannot provide sufficient manpower for the entire Force.

3.36. RECOMMENDATIONS

(i) The Police Detective College at Enugu should be expanded, rehabilitated and re-equipped.

Comment

Government accepts this recommendation.

(ii) An additional Detective College is proposed to be located at Sulaja, Niger State ;

Comment

Government notes this recommendation to be revisited in the future when the need arises.

(iii) Curriculum for Detective training should be reviewed to reflect modern trends and use of advanced technology in detective work.

Comment

Government notes this recommendation.

(E) POLICE COMPUTER SCHOOL

3.37. FINDINGS

The initiative of setting up the School is a worthy one which this committee supports in full. The college at the moment can however only serve a fraction of the requirements of the Force.

3.38. RECOMMENDATIONS

(i) The College should be fully established, expanded and properly equipped to train 1,000 personnel at a time.

Comment

Government notes that ICT training is important in Police work and should be provided as part of essential training in every Command and at Training Institutions while the Communication Training School should be put to more broader use by the Nigeria Police Force.

(ii) The Police should ensure that every Policeman is computer literate. To this effect, all police training institutions should have computer centres where prospective officers and men undergo adequate training in information and communication technology.

Comment

Government accepts this recommendation. The Nigeria Police Force should also take advantage of other initiatives like the Computer for all in Nigeria Initiative (CANI), etc.

(F) POLICE TRAINING SCHOOLS

3.39. FINDINGS

The Schools have not been adequately catered for. They suffer from dilapidation and all sorts of inadequacies.

3.40. RECOMMENDATION

(i) All the refresher Course Schools should be rehabilitated and re-equipped;

Comment

Government accepts this recommendation.

(ii) Each Police Zone should have one such school;

Comment

Government notes that almost every State has one.

(iii) All constables are required to undergo refresher course two years after basic training.

Comment

Government accepts this recommendation.

(G) SPECIALIZED TRAINING INSTITUTIONS

3.41. FINDINGS

These Specialized Training Schools are managed by departments other than the Training department, leading to most of the facilities being obsolete. The facilities have, overtime, also become inadequate.

RECOMMENDATIONS :

(i) The two signal Schools in the Police Colleges, Kaduna and Ikeja are administratively under the Commandants of the Colleges. The importance of communication to the operation of the Nigeria Police cannot be over-emphasized. Accordingly, it is strongly recommended that a full-fledged Communication Training College be established in Abuja, whilst the present Communication Training Schools at Ikeja and Kaduna should be refurbished and equipped with modern equipment. They should administratively be under the proposed Communication Training College, Abuja ;

Comment

Government accepts this recommendation. However, the two Command Training Schools at Ikeja and Kaduna should be campuses of the Communication Training College, Abuja when the latter is eventually established. The specialised training institutions should report to the DIG training while the heads of the specialised services made input into the training curricula.

(ii) With regard to the Police Mobile Force Training School, Gwoza, the Committee recommends that its facilities be rehabilitated and where necessary, upgraded to meet the required standard. In particular, attention should be given to the provision of water and light, the renovation of the structures, equipment for the obstacle course, the construction of a swimming pool and complete provision of drugs and medicament for the School Clinic ;

Comment

Government accepts this recommendation.

(iii) The Police Mobile Force Training School in Ila-Orangun is said to be nearing completion, efforts should be made to ensure its early completion, commissioning and use, to relieve the pressure on the Police Mobile Force Training School, Gwoza ;

Comment

Government accepts this recommendation.

(iv) For effective co-ordination, all specialized training institution should come under the direct management of the Training Department. This Committee recommends that before the establishment of Communication Training College, Abuja, the two (2) Signal Schools should be updated and integrated with modern communication technology currently in operation.

Comment

Government accepts this recommendation.

3.42. STAFFING OF TRAINING INSTITUTIONS

3.43. FINDINGS

Officers and men now consider their postings to training institutions as punishment. This is because the criteria that were used in selection of the right calibre of officers and men for posting to the training Institutions are no longer being applied. Rather, officers with pending disciplinary matters or those who fall out of favour are posted to training institutions. Furthermore, incentives that were normally enjoyed by staff of training institutions are no longer provided.

3.44. RECOMMENDATION

(1) It is recommended that the best personnel should work in such institutions. Consequently, the materials considered appropriate for command and other senior posts in the institutions should be identified by the following qualities :

To be eligible for the office of :

(a) COMMANDANT

Rank : AIG or CP as applicable.

Qualification : University degree.

Personal qualities : Must be highly disciplined and brilliant.

Experience : Professionally competent with at least twenty (20) years experience in service.

In-service training : Must have attended the Senior Command Course at the PSC, Jos ; and/or overseas courses in addition to the National Institute for Policy and Strategic Studies or the National Defence College.

Physical fitness : Must be physically fit.

Comment

Government accepts this recommendation. In addition, to be qualified to be a Commandant, he must have been a direct staff of a training institution.

(b) DEPUTY COMMANDANT

Rank : CP or DCP as applicable.

Qualification : University degree.

Personal qualities : Must be highly disciplined and brilliant.

Experience : Professionally competent with at least fifteen (15) years experience in service.

In-service training : Must have attended the Senior Command Course at the Police Staff College Jos and/or equivalent course abroad.

Physical fitness : Must be physically fit.

Comment

Government accepts this recommendation. In addition, to be qualified to be a Deputy Commandant, he must have been a direct staff of a training institution.

(c) DIRECTING STAFF

Rank : ACP and DCP.

Qualification : University degree.

Personal qualities : Must be highly disciplined and brilliant.

Experience : Professionally competent with at least ten (10) years experience in service.

In-service training : Must have attended the Senior Command Course at the Police Staff College Jos and/or equivalent course abroad.

Physical fitness : Must be physically fit.

Comment

Government notes this recommendation.

(d) DIRECTING STAFF

Rank : SP to CSP.

Qualification : University degree.

Personal qualities : Must be highly disciplined and brilliant.

Experience : Professionally competent with at least ten (10) years experience in service.

In-service training : Must have attended one of the Command Courses at the Police Staff College Jos.

Physical fitness : Must be physically fit.

Comment

Government notes this recommendation.

(ii) Selection of officers to training institutions other than the Commandants should be done by a committee of senior officers to be headed by the DIG and Head of Directorate Training at Force Headquarters. This is with a view to ensuring that not only qualified candidates are selected, but also those who are interested in serving at the Training Institutions. Selected candidates should be made to undergo 'Train-the-Trainers Course' for a specified period at the Central Planning and Training Unit (CPTU) of the Staff College, Jos. This is with a view to giving them the right orientation to ensure that the training scheme they are required to implement is uniformly carried out. This will enable trainers have a uniform approach to the performance of Police duties throughout the country. All nominated members of staff for training institutions should attend overseas courses. Such courses should be undertaken after the selection process but before assuming duty at the College.

Comment

Government notes this recommendation. Selection should be on the basis of prescribed qualification in order to preserve the integrity, quality and standards. In addition, posting to Training Institutions should be for a maximum period of three years, while guidelines for promotions should include the requirement of having previously been an Instructor in any of the Police Colleges or Schools.

(iii) The Government should invite our development partners to send appropriate instructors to all training institutions in order to provide proper tutelage and orientation to our policemen. In this respect, the Inspector-General of Police should initiate contacts with the relevant police forces and police training institutions world-wide.

Comment

Government notes this recommendation.

3.45. ENGAGEMENT OF RETIRED POLICE OFFICERS AND ACADEMICS

3.46. FINDINGS

The present system whereby only serving police officers are posted to serve as lecturers and instructors in all the Police Training Institutions, including the Police Staff College and Police Academy, does not give room for cross-fertilization of ideas with outside academics and

does not allow for utilization of the experience of retired police officers. Similarly, operational duties, are tied-down at the colleges.

3.47. RECOMMENDATION

(i) It is recommended that knowledgeable and experienced retired officers particularly those having university degrees, should be engaged, on contract basis, in Police Training Institutions.

Comments

Government accepts this recommendation.

(ii) Academics from universities and other institutions of higher learning with relevant qualifications should also be recruited, on part-time basis, for teaching in the Police Training Institutions.

Comment

Government accepts this recommendation.

(iii) Staff exchange programmes can also be made with the Police Training Institutions of our foreign development partners to address particular areas of our training needs.

Comment

Government accepts this recommendation.

3.48. INCENTIVES FOR STAFF OF TRAINING INSTITUTIONS

3.49. RECOMMENDATIONS

(i) Since the staff of Police Training institutions cannot be placed on a different salary from their counterparts in the field, the following allowances are identified as areas that will motivate staff and thus make them more productive :

(a) *Staff Grant* : For all personnel of the Training Institutions, the following staff grants should prevail :

1. Constables—Sergeants N10,000 per month.
2. Inspectors N15,000 per month.
3. Assistant Superintendents of Polices—Deputy Superintendents of Police N20,000 per month.
4. Superintendents—Chief Superintendents of Police N25,000 per month.
5. Assistant Commissioners of Police—Commissioners of Police N30,000 per month
6. Assistant Inspectors-General of Police N40,000 per month.

(b) Instructors at the Refresher Course schools should be paid N10,000 per month.

(c) Appropriate allowances should be worked out and paid out to trainees each month in addition to their normal salaries.

Comment

Government accepts this recommendation in principle and directs the National Salaries Incomes and Wages Commission and the Budget Office to work out the details.

3.50. PASSING OUT PARADE FOR CADETS

3.51. RECOMMENDATION

(i) The tradition of befitting Passing out Parade for all Training Institutions should be revived and sustained. In order to enhance the prestige of the trainees and the training institutions, Mr President, Governors and other distinguished Nigerians should be invited to witness and honour the occasion.

Comment

Government notes this recommendation.

3.52. OVERSEAS TRAINING/COURSES

3.53. RECOMMENDATIONS

(i) This is for specialized training in key areas where we do not have the internal facility to keep pace with modern technology and advanced training courses for senior officers abroad. Instructors from established foreign institutions could be invited to teach and train officers and men in training schools.

Comment

Government accepts this recommendation.

(ii) The schools should be appropriately supported with advanced cutting-edge equipment and facilities for training in various areas of policing.

Comment

Government notes this recommendation.

3.54. ADVISORY COUNCIL FOR POLICE TRAINING INSTITUTIONS

3.55. RECOMMENDATION

(i) In order to ensure that the standards of training are maintained in Police Training Institutions, it is recommended that Advisory Councils should be established for each of the following institutions :

(a) Police Staff College, Jos.

(b) Police Academy, Kano.

(c) Police Detective College, Enugu and the Police Colleges.

Comment

Government notes this recommendation. Please see comments in 2.13.

(ii) The functions of these Councils shall include :

(a) To ensure that training standards are strictly adhered to.

(b) The maintenance and updating of standards in the institutions.

(c) Ensuring uniformity of training.

(d) To advise on training quality and standards.

(e) Other matters which may contribute to the good management and operation of the institution.

Comment

Government notes this recommendation. See comments in 2.13.

3.56. COMPOSITION OF THE ADVISORY COUNCILS

3.57. RECOMMENDATION

- (i) The composition of the Advisory Council of the Police Academy should be as follows :
- (a) A retired Senior Police Officer not below the rank of an Assistant Inspector-General of Police, as Chairman.
 - (b) A retired member of the Judiciary not below a High Court Judge—Member.
 - (c) A Commissioner of Police from Training Department—Member.
 - (d) An Officer from the Ministry of Police Affairs not below the rank of a Director—Member.
 - (e) A Commissioner from the Police Service Commission—Member.
 - (f) An academic from a recognized university not below the status of a Senior Lecturer, with relevant qualifications in Police Science, Criminology or Law, or a retired Senior Civil servant not below the rank of a Director with cognate experience—Member.
 - (g) A Training Consultant from the Administrative Staff College of Nigeria (ASCON)—Member.
 - (h) A member of the National Human Rights Commission—Member.
 - (i) Commandant of the Academy as an *ex-officio* member.

Comment

Government notes this recommendation. See comments in 2.13.

(A) THE POLICE STAFF COLLEGE JOS

3.58. RECOMMENDATION

- (i) The composition of the Advisory Council of the Police Staff College, Jos should be the same as specified above for the Police Academy, Kano.

Comment

Government notes this recommendation. See comments in 2.13.

(B) THE POLICE COLLEGES

3.59. RECOMMENDATIONS

(i) The four colleges namely, Ikeja, Kaduna, Maiduguri, Oji River and Police detective College Enugu as well as the two proposed colleges at Benin and Lafia should have one Advisory Council. This is necessary to ensure uniformity of standards. The composition of the Advisory Council should be as follows :

- (a) A retired senior Police officer not below the rank of Commissioner of Police as Chairman.
- (b) A retired Judicial officer not below the level of a Chief Magistrate—Member.
- (c) An Academic not below the level of a lecturer with relevant qualifications in Police Science, Criminology or Law—Member.

(d) A retired civil servant not below the level of an Assistant Director with cognate experience—Member.

(e) A consultant from the Administrative Staff College of Nigeria (ASCON)—Member.

(f) The Commandant of one of the colleges as *ex-officio* member in rotation.

(g) An officer from the Ministry of Police Affairs not below the rank of an Assistant Director—Member.

(h) An officer from the Police Service Commission not below the rank of Assistant Director—Member.

(i) Deputy Commandant of Police College, Ikeja, to serve as Secretary to the Board—Member.

Comment

Government accepts this recommendation.

(ii) Special funding, including assistance from Donor agencies, should be sought for the rehabilitation and development of all the Police colleges and training institutions in the Country.

Comment

Government notes this recommendation.

(iii) The Advisory Councils should be part time and should have the same conditions of appointment and remunerations as members of Federal Board and Parastatals as provided by extant Government regulations.

Comment

Government accepts this recommendation.

3.60. POLICE ASSOCIATIONS

3.61. FINDINGS

The Committee found—

(i) non-existence of umbrella Police Associations that can effectively liaise with top management on matters incidental to the performance and welfare of their members ;

(ii) that several countries were found to have encouraged and indeed allowed the formation of Associations in the Police Force, so as to promote professionalism and members' welfare ; and

(iii) that the Nigeria Police should be no exception to their counterparts in countries like Britain and Malaysia and therefore, must be encouraged to form associations established on the basis of ranking differentiation.

3.62. RECOMMENDATION

(i) Establishment of a machinery for the formation of an Association for the following ranks, i.e. Constables ; Inspectors and Senior Police Officers ;

Comment

Government rejects this recommendation. Rather the Police Management should regularly interact with officers and men in the various segments of the Force. The NPF is a disciplined Force and forms part of essential services.

3.63. RECOMMENDATIONS

(i) The Secretariat of the Police Council should be mandated to take charge for co-ordinating, streamlining and monitoring of the associations ;

Comment

Government rejects this recommendation.

(ii) That all matters relating to industrial dispute in the Police Force shall comply with appropriate legislation including recourse to Industrial Arbitration Panel ;

Comment

Government rejects this recommendation.

(iii) Establishment of standing and binding collective bargaining machinery with members from the Government and representatives of the Police association.

Comment

Government rejects this recommendation.

(iv) Membership of the Committee on the government side, should include representatives of the Police Council, the Ministry of Police Affairs, Police Service Commission, Office of the Head of Service, Ministry of Finance, Wages and Salaries Commission and Revenue Mobilization, Allocation and Fiscal Commission.

Comment

Government rejects this recommendation.

(v) Membership of the Committee from the side of police officers, shall include representatives of the Senior Police Officers Association (1) ; Inspectors' Association (1) Constables Association (2), as well as a representative of the Trade Union Congress and the Association of Local Government of Nigeria (ALGON).

Comment

Government rejects this recommendation.

(vi) Any unresolved dispute by the Committee shall comply with appropriate legislation, including recourse to the Industrial Arbitration Panel and the National Industrial Court.

Comment

Government rejects this recommendation.

(vii) Strike actions will remain prohibited.

Comment

Government accepts this recommendation.

3.64. REMUNERATION, WELFARE AND INCENTIVES FOR POLICE OFFICERS AND MEN

3.65. FINDINGS

(i) The current N26,158.00 per month for a constable, even though an appreciable increase over the N8,000.00 per month, does not measure up to the level of remuneration enjoyed by South African Constables (N60,000.00 per month) or that enjoyed by our West African neighbours (Mali - N45,000 ; Ghana - N45,000 ; Benin - N50,000 ; Cameroon - N45,000 ; and Senegal - N50,000).

3.66. REMUNERATION

3.67. RECOMMENDATION

(i) Much as the Committee appreciates the recent salary increase for policemen as well as the positive effect that the increase had engendered on the work and conduct of policemen, it is recommended that a further review should be undertaken to bring police Constable's salaries at least at par with the highest on offer in the West African sub-region which is N50,000 per month. It is also necessary, however to always ensure that Police salaries and total remuneration package is higher than that of other paramilitaries, such as Customs, Immigration, Prisons, etc. This edge is necessary given the special and all-embracing nature of Police work.

Comment

Government notes this recommendation and observes that the salary and allowances of the Nigeria Police Force has recently been increased. NPF remunerations with over 300 per cent. There are other indices that more comparability with the remunerations of other increases untenable.

(ii) In line with this recommendation, a fresh recruit constable while attending police training should be entitled to N25,000 per month. This is in addition to free medical care, accommodation and free uniforms and training materials. This notwithstanding, the Government should, in the interim, immediately raise recruit constable remuneration from the current paltry N5,000 to 75 per cent of the salary of a Constable.

Comment

Government accepts 50 per cent of the current salary of a recruit constable.

3.68. HOUSING

3.69. FINDINGS

It is disheartening and discouraging to note that currently less than 10 per cent of all policemen in the country are accommodated in barracks and even a lesser percentage can claim to have personal dwellings that they can call their own and look forward to retiring into. As a result, the police have some of the dysfunctional families among occupational groups in the country. Even where barrack accommodation is provided, the facilities are dilapidated one room chalets, often with no toilet facilities. Some of these are inhabitable and deserve to be demolished in order to sanitize the environment they are located in.

In addition, the committee further found that the Police has been making contributions to the National Housing Fund without any discernible benefits.

3.70. RECOMMENDATIONS

(i) The Committee recommends a two-pronged approach to the resolution of the Housing problems of the Force, name :

(a) Extensive and comprehensive programme of barrack rehabilitation ; and

(b) Building to ensure that police are given decent barrack accommodation all over the country. These barracks should be well built with established model designs for :

*Constable to Inspector—Two bedroom and sitting room apartment.

*ASP to CSP—Three bedroom apartment with sitting room.

*AC-DIG—Four bedroom apartment with two sitting rooms.

Comment

Government notes this recommendation. In the meantime, the ongoing programme of rehabilitation, expansion and construction of the barracks will be maintained.

(ii) In addition to the efforts of the Police, the various Local Governments in the country should be given the responsibility of building at least 10 houses in the first and second category each year for the next four years. The construction is to be based on a model to be provided by the IGP. States should also be mandated to provide fitting accommodation in the 2nd and 3rd categories at the rate of 20 houses per annum for the next four years. This is also to complement the efforts of the Federal Government in that regard.

Comment

Government accepts this recommendation and urges the Nigeria Police Council to discuss modalities for co-ordinated assistance to the Police by all the tiers of Government.

(iii) The Police should stay on course and be strengthened in its current effort to use existing institutions such as the Police Micro Finance Bank (PMFB) and the Police Co-operative Society to give adequate loans to all officers and men to enable them build personal houses in their areas of choice. A revolving loan scheme should be provided to ensure that no police officer who has served meritoriously for at least 10 years should be without owning accommodation.

Comment

Government notes this recommendation.

(iv) The Federal Government should direct the relevant authorities to make available to the Police Co-operative Society the contributions that the Police had made to the National Housing Fund in order to boost the current efforts that the Police is making to provide post-retirement housing for its officers and men.

Comment

Government accepts this recommendation in principle. Ministry of Interior and the IGP, Ministry of Environment, Housing and Urban Development and the Federal Mortgage Bank should work out, to the extent practicable implementation modalities.

3.71. MEDICAL CARE

3.72. FINDINGS

Of all the Government institutions and parastatals, the most widely spread with the most dangerous schedule of duty is the Nigeria Police Force, yet, it has one of the worst medical and

health facilities. For this reason, the Police require special medical services. The units are undermanned, under equipped and poorly funded. In this regards, all the medical personnel, such as Doctors, Nurses, etc. should be given appropriate training and the unit refurbished and equipped to facilitate the provision of appropriate health care services for the Force.

3.73. RECOMMENDATIONS

(i) A special programme should be initiated to up-grade and expand all the Police medical outfits in the country. The buildings should be rehabilitated and facilities fully stocked with drugs. In addition all Policemen should participate in the NHIS.

Comment

Government notes this recommendation.

(ii) Special medical units should be established at all States and Area Commands ;

Comment

Government notes this recommendation and directs the National Health Insurance Scheme and the Nigeria Police Force to cost and study the implementation modalities for further consideration by Government.

(iii) Special medical facilities of the status of Federal Medical Centres should be established, one for each Police Zonal Command.

Comment

Government notes this recommendation.

3.74. UNIFORM AND ACCOUTREMENT

3.75. FINDINGS

In the past, the government provided uniform and accoutrements to police officers. But, of recent the government has neglected the aspect of providing decent uniform to police officers and men. The appearance of junior police officers does not inspire public confidence and respect. Majority of them appear in tattered clothes, worn-out shoes and even slippers, partly contributing to the poor image of the police. Subsequently, due to inadequate provision of uniform and accoutrement, it is difficult to enforce strict adherence to dressing code in the Force.

(ii) The quality of the present police uniform is very poor and unsuitable for our harsh weather condition, particularly in hot areas like Sokoto, Kano, Maiduguri, Yola and others. Black materials are known to be heat absorbent and considering the nature of police duties, which often standing in the sun for long periods, the present uniform also exposes police men to health hazard. Under our typical traditional setting, black colour is customarily associated with evil or bad omen.

3.76. RECOMMENDATIONS

(i) Being the largest, the most visible and operationally most critical, in this group of law enforcement agencies, members of the Nigeria Police Force should have a new set of distinctive uniforms to match the new image expected when the reforms proposed elsewhere in our Committee's Report are approved and implemented ;

Comment

Government accepts this recommendation for implementation in phases.

(II) These new uniforms should be easily identifiable and appealing to the public, comfortable to those who wear them, weather-friendly, durable and functionally-perfect, materially consistent and cost-effective enough in terms of giving each policeman, at least, two pairs free from time to time ;

Comment

Government accepts this recommendation.

(III) For the above purpose, high quality material to be selected out of several samples to be submitted before the Nigeria Police Council to decide which should be adopted as police uniform. Reputable local textile manufacturers should be given exclusive franchise to produce quality uniform materials for the Police. Manufacturers so chosen should be required to give enforceable guarantees of quality for at least 10 years. This will stop the constant change of the police uniforms, by different administrations and encourage our local industry.

Comment

Government accepts this recommendation.

(IV) The police should have at least two sets of uniforms to ensure continuous neatness.

Comment

Government notes this recommendation. See comments in 3.76 above.

(V) The government should adequately kit members of the Nigeria Police Force, in order to improve their appearance and maintain a good standard and enhance their self-confidence and esteem.

Comment

Government notes this recommendation. See comments in 3.76 above.

(VI) The Committee recommends the free supply of all items of kits and uniforms to all members of the Police Force on yearly basis.

Comment

Government accepts the recommendation. However, kits are to be supplied from time to time.

(VII) The Committee further recommends that Government should not recruit and train policemen unless it is prepared to cloth and kit them, properly.

Comment

Government notes this recommendation.

3.77. POLICE CHILDREN'S SCHOOLS

3.78. FINDINGS

The Committee found that there were very few Police Schools and Colleges in the country relative to the number of Policemen, their children and wards. Currently there are only forty-six (46) Police Children Schools (PCS) and four (4) Police Secondary Schools throughout the country. This number is considered grossly inadequate. What is more, due to frequent transfers, children

of the Police are exposed to the acquisition of non-quality education which had far-reaching consequences for their future prospects and development. Hence, the expansion/duplication of Police Schools and Colleges relative to the size of the Force would enhance the officers' motivation and greatly minimize their anxiety over the state of their children's education.

3.79. RECOMMENDATIONS

(I) The government should provide adequate fund for the renovation, proper equipping and staffing of the existing Police Children Schools and Police Secondary Schools over the next two years ;

Comment

Government accepts this recommendation.

(II) There should be at least one Police Children (Primary) School in each State and one Police Secondary School in every Police Zonal Command ;

Comment

Government accepts that eight (8) more Secondary Schools should be provided since Primary Schools exist in such State and four Secondary Schools also exist.

(III) A maximum of four (4) Children of officers who lose their lives on duty or active service should be guaranteed free education up to the university level ;

Comment

Government accepts this recommendation.

(IV) Promotion and upgrading of teachers should be done by the Federal Ministry of Education.

Comment

Government notes this recommendation and observes that the process of effecting this has already been embarked upon by the Ministry of Interior to regularize these appointments with a view to carrying out promotion and upgrading of the teachers as appropriate.

3.80. RECREATION AND SPORTING FACILITIES

3.81. FINDING

The Committee observes that almost all the sporting and recreation facilities in the country's Police formations have broken down or are non-existent. This is a sad development because hitherto, when the facilities were on the ground, the Police were reputed for producing the best sportsmen and women in the Country.

3.82. RECOMMENDATION

(I) In order to instill *esprit de corps* among officers and men and provide conducive places for interacting with decent members of society, as well as, insulate the members of the force from probable contact with criminals, recreation rooms for members of the rank and file ; Inspectors mess for the Inspectorate corps ; and Officers Mess for Officers, should be built, revitalized and properly equipped to include sporting facilities like swimming pool, squash rackets, tennis, basketball, golf courses, etc., especially in locations where Police cantonments and barracks exist.

Comment

Government notes this recommendation.

3.83. PROMOTION AND DISCIPLINE

3.84. FINDING

Long delays in promotion is one of the banes of Police service. The Police Service Commission and IGP's office should endeavour to ensure the promotion of deserving officers as and when due.

3.85. RECOMMENDATION

(i) The Police Service Commission and the IGP should ensure the clearance of all promotion backlogs in the Force within the next two years ;

Comment

Government accepts this recommendation.

(ii) Promotion should henceforth be an annual exercise for all deserving officers, in accordance with the following criteria recommended for consideration and adoption by the Police Service Commission :

RANK	REQUIREMENTS FOR PROMOTION
<i>Constable to Sergeants</i>	5 years as Constable. Good record of service. Successful completion of promotion course, including pass in prescribed examinations.
<i>Sergeant to Inspector</i>	4 years as Sergeant. Good record of service. Successfully completed NCOs Development Course. Successfully completed Inspectorate Promotion Course.
<i>Inspector to Chief Inspector</i>	3 years as Inspector. Confirmed as Inspector. Good record of service in APER during the preceding 3 years. Successfully completed Inspectors Development Course. Successfully completed prescribed promotion course recommended by the Nigeria Police Departmental Selection Board.
<i>Chief Inspector to SP</i>	3 years as Chief Inspector. Good APER rating during the preceding 3 years. Passed the junior command course at the Police Staff College. Passed the Chief Inspector to SP promotion examination.
<i>SP to CSP</i>	3 years as SP. Good APER rating during the preceding 3 years. Passed the junior command course at the Police Staff College. Passed the SP to CSP promotion examination.

CSP to DCP

4 years as CSP.

Good APER rating during the preceding 3 years.

Passed the senior command course at the Police Staff College.

Passed the CSP to DCP prescribed interview by the promotion interview board.

DCP to CP

3 years as DCP.

Good APER rating during the preceding 3 years.

Successfully attended and passed senior command course.

High level of job output and integrity.

Good sense of leadership, direction and initiative.

Attended and passed DCP to CP interview by the promotion interview board.

CP to AIG

3 years as CP.

Good APER rating during the preceding 3 years.

High level of job output and integrity.

Possesses and exhibited qualities of leadership, initiative, drive and transparency.

Attended and passed National Defence College course or the National Institute for Policy and Strategic Studies course.

AIG to DIG

3 years as AIG.

Good APER rating during the preceding 3 years.

High level of job output and integrity.

Possesses and exhibited qualities of leadership, initiative, drive and transparency.

Attended and passed National Defence College course or the National Institute for Policy and Strategic Studies course.

IGP

(i) Must have attained DIG rank.

(ii) Out-going IGP to recommend to the Police Service Commission.

(iii) Police Service Commission to recommend to the President.

(iv) President to submit memorandum to Police Council for Approval.

(iii) Promotion should be based on merit, subject to the availability, of vacancy :

(iv) The Police Service Commission can consider and approve recommendations from the IGP for accelerated promotion of officers and men up to the rank of CP level on the proven grounds of bravery, honesty and outstanding performance in the conduct of their duties ; and

(v) Any officer who fails two successive promotion examinations should be retired from service.

Comment

Government notes recommendations (iii) to (iv) and refers them to the Police Service Commission for appropriate action. It is however to be noted that the procedure for appointment

of the IGP is clearly stated in the Constitution. As for recommendation (ii) above, Government directs that the current promotion requirements in the Nigeria Police Force should remain.

3.86. DEATH INSURANCE

3.87. FINDINGS

Police work is a very dangerous and hazardous profession which leads occasionally to loss of life. As such there is the need for a comprehensive insurance scheme to cover policemen who lose their lives or become incapacitated in the line of duty.

3.88. RECOMMENDATIONS

(i) All policemen should be given an insurance package against the risk of death or permanent disability while in active service in accordance with the following classifications :

- (a) PC to Sergeant N2m
- (b) Inspector to Chief Inspector N2.5m
- (c) SP to CSP N3m
- (d) DCR and above N5m

This provision should be reviewed from time to time.

Comment

Government notes this recommendation and directs the Inspector-General of Police to work out the details implementation for the consideration of Government.

(ii) A comprehensive Insurance Scheme should be worked out with reputable insurance companies on the basis of a block annual premium payment.

Comment

Government notes this recommendation. See comment above.

3.89. OFFICE BUILDINGS, CHARGE ROOM OFFICES, POLICE STATIONS AND POSTS

3.90. FINDINGS

The Committee found that police offices throughout the entire country, except Force Headquarters, Louis Edet House, Abuja, deface the cities as a result of lack of the funding required to refurbish and maintain them. Many of them are rented or donated/loaned to the Police by the States, Local Government or sympathetic host communities. The working environments in these buildings do not create room for effective job performance and job satisfaction. Besides, the rented and donated buildings are not designed for police work. The outdated designs of existing Government owned police stations and barracks do not enhance the image of policemen or win the respect of the society they are serving. Most of the Police stations in the country had neither light nor water. The cells were dirty, dark and unfit for human habitation. Almost all the aforementioned police formations were not furnished by government. Well meaning individuals and non-governmental organizations donated furniture of various makes, designs and quality to the stations. From the memoranda and oral evidence received, it was the same story of neglect of barracks accommodation and office buildings as well as the furnishing of offices for police use, throughout the entire country.

3.91. RECOMMENDATIONS

(i) As part of demonstration of Nigeria Police Force quality service to the people, the Federal Government should, for a start, build modern police stations in the States and the Federal Capital Territory. This would further enhance the Police image among the people served.

Comment

Government notes this recommendation.

(ii) Building and equipment costs for these Modern Police Stations should be shared between the Federal and State Governments. The Federal Government, where necessary, can seek and obtain foreign assistance without compromising national security.

Comment

Government notes this recommendation.

(iii) For the benefit of people in Local Government Areas, State Governments should, at the Council of State meetings or other appropriate level, be made to agree that people at the grassroots also deserve access to the same Modern Police Stations designed and funded by them. Under such an arrangement, each State should be further encouraged to give these Model Police Stations a geographical spread and meet any other locally determined criteria, such as population and access.

Comment

Government notes this recommendation.

(iv) At these Modern Police Stations, the needs of vulnerable persons, such as women, children and physically disadvantaged persons, should be given the highest possible priority (for purposes of design, access, ready and effective response).

Comment

Government notes this recommendation.

(v) Of course, as a back-up, a section of armed units should always be available at some reasonable distance, for immediate intervention as and when needed by any such Modern Police Stations at all these levels. The sophistication of firearms which these armed Units should be allowed to carry would depend on local intelligence.

Comment

Government notes this recommendation

(vi) For efficient response to issues raised at these Modern Police Stations, only the best persons, selected through careful training and proven demonstration of Social Responsibility, should serve with ample morale-boosting entitlements. These Modern Police Stations should not be tainted with accusations of being punishment-centres for purposes of posting.

Comment

Government notes this recommendation

(vii) Performance, at these modern Police Stations, should be constantly monitored and reviewed.

Comment

Government notes this recommendation.

(viii) The IGP should however produce model designs of the buildings required at all levels taking into account all the facilities needed by various units and sections of the force in any one location. In view of the need to ensure uniform quality of construction, reputable construction companies with proven track record of constructing police facilities should be engaged for the exercise.

Comment

Government notes this recommendation.

3.92. NIGERIA POLICE COMMUNICATIONS

3.93. FINDINGS

From 1999 to date, many, if not all, of the Governors have purchased some form of communication gadgets for the Police in the States. Details are not available, but certainly there was no uniformity in standards and this caused more confusion and disarray in the system. In spite of all these, the acquisition did not stop. For, only recently the Inspector-General of Police visited Israel and the United States of America for pre-shipment inspection of another set of communication equipment procured for the Police, apparently for the Niger Delta, Lagos and Abuja. All these go to show the state of chaos in the Police Communication sector.

3.94. RECOMMENDATIONS

(i) This Committee recommends that the Government should review all the disparate existing communication facilities and equipment that have so far been or are about to be installed with a view to ensuring that standardization, reliability, security and cost effectiveness.

Comment

Government accepts this recommendation and directs the IGP to liaise with Galaxy Backbone Plc, for systems integration as appropriate.

(ii) Government should, on the basis of the above review, establish a modern and futuristic communication network, with an intranet and multi-media facilities to cover the entire country and extend to all police stations and posts.

Comment

Government notes this recommendation. See comments above.

(iii) Government should take advantage of the NIGCOMSAT Limited proposal on integrated communication system network which was submitted to the Nigeria Police Force. This proposal has been costed by NIGCOMSAT, which we believe is affordable to the Government.

Comment

Government notes that the provision of the integrated communication network in the responsibility assigned to Galaxy Backbone while NIGCOMSAT is to provide the satellite portal.

(iv) The Government should also review the state of the information and communication hardware that is currently in use by the Nigeria Police and determine the provision of appropriate number of equipment to ensure full national coverage and standardization. The Police Force Communication has already submitted a proposal and cost estimate which is presented in Chapter Four of this Report.

Comment

Government notes this recommendation.

(v) The internet and intranet facilities should have databank with various databases, such as :

- * Police Human Resource Management ;
- * Budget and Financial Management Database ;
- * Crime and Forensic Database ;
- * Criminals Personal Database ;
- * Housing Information Database ;
- * Banks and Banking Industry Database ;
- * Telephone Database ;
- * Geographical Positioning System/Geographical Information Systems (GPS/GIS).

Comment

Government notes this recommendation.

(vi) There is the need to integrate all communication equipments such as Telephone systems/ call (including emergency) Police Radios, Police vehicles to a central computer system.

Comment

Government notes this recommendation.

(vii) In order to design a comprehensive software for the databases mentioned above, the Police and the designers should develop strategic partnerships with following institutions :

<i>S/N</i>	<i>Database</i>	<i>Sources/Organisation</i>
1.	Housing Database	National Population Commission
2.	Banks Information Database	Central Bank of Nigeria
3.	Telephones Database	NITEL and other Service Providers
4.	Spatial Database/GIS	Abuja Agis and other Meteorological Institutions
5.	Prisoners Database	Nigerian Prisons Service
6.	National Identity Card Scheme	Ministry of Interior
7.	Educational Institutions	NUC, NBTE, NCCE, etc.

Comment

Government notes this recommendation.

3.95. ICT POLICY AND MANAGEMENT STRUCTURE

3.96. FINDINGS

The Police should develop and ICT policy and management structure to be housed under its 'F' Department (Planning, Research and Records). The structure should have the full complement of skilled and continuously trained personnel deployed to all formations from Headquarters to the Divisional level. Below is a suggested structure and manning levels, as well as the qualification requirements :

(a) STRUCTURE AND MANNING LEVELS

S/No.	Command	Head of IT	Programmer, System Analyst and Computer Engineers	Data Processing Officers	Data Processing Assistants
1.	Force Headquarters	1 (DCP)	8	8	4
2.	Zonal Command	1 (ACP)	4	3	—
3.	Force CID	1 (ACP)	3	3	1
4.	States Command	1 (CSP)	2	5	2
5.	State CID	1 (CSP)	2	2	—
6.	CIBs	1 (SP)	1	2	2
7.	Area Command	1 (DSP)	2	4	2
8.	Police Colleges	1 (DSP)	2	2	1
9.	Police Academy	1 (CSP)	2	2	1
Total		9	26	31	13

Comment

Government accepts this recommendation, while manning levels should be periodically determined taking cognisance of the challenges and circumstances.

(b) QUALIFICATION REQUIREMENTS OF OFFICERS

- | | |
|------------------------------------|---|
| 1. Heads of IT Departments/Units | BSc. in Computer Science,
Info. Tech. plus membership with
Nigerian Computer Professional
Registration Council (mcpn). |
| 2. Programmers, System Analysts | BSc. in Computer Science. |
| 3. Computer Engineers | BSc. in Computer/Electronic Engineering |
| 4. Data Processing Officers (I-IV) | HND-OND in Computer Science or
Statistics. |
| 5. Data Processing Assistants | Certificates in Statistics/Computer Studies. |

Comment

Government notes this recommendation.

3.97. AREAS REQUIRING DEVELOPMENT PARTNERS' ASSISTANCE AND COLLABORATION

3.98. RECOMMENDATIONS

(i) The Committee recommends that the Government should seek for the assistance of our international development partners in the following areas :

- (a) Provision of Software Application and Databases ;
- (b) Provision of some specialised Communication facilities ;
- (c) Integration of Communication facilities into information Technology equipments ;
- (d) Manpower Development for manning the ICT facilities in policing ;
- (e) Sensitisation and re-orientation of the ICT reform in Nigerian Policing and change management.

Comment

Government accepts this recommendation.

3.99. IDENTIFIED BODIES/ORGANIZATIONS WITH INFRASTRUCTURAL SPREAD

(ii) The Nigeria Police Force should also develop strategic partnerships with the following institutions which have significant ICT related infrastructure and facilities :

- (a) Power Holding Company of Nigeria ;
- (b) Nigerian Telecommunications Limited ;
- (c) GSM Service Providers ;
- (d) National Information Technology Development Agency (NITDA) ;
- (e) Galaxy Backbone Plc ;
- (f) Nigerian Communication Commission.

For this purpose the Federal Government should direct these institutions to co-operate with the Nigeria Police and make their facilities and relevant information available whenever they are required by the Nigeria Police.

Comment

Government accepts that there should be strategic partnerships between the Police and these agencies.

(iii) In addition, the NPF needs to set up an ICT Technical Implementation Team that will comprise IT and Communication Professionals who should oversee the implementation of the project on the design and deployment of ICT for the Nigeria Police Force. The project should be handled by identified and selected world class 'ICT in Policing' contractors and should provide the standard and world class Policing Software/Database, and train the ICT manpower within the Nigerian Police Force.

Comment

Government notes this recommendation.

(iv) The Technical Implementation process should also consider the following :

(a) The implementation committee should identify development partners that will be willing to partner with NPF in the use and regular maintenance of ICT facilities within agreed time frame.

(b) The Partnership in development/use of ICT should be restricted to development of software application, manpower development and some identified specialised tools (including some hardware such as Computers, Printers, Assessories and Furnitures).

(c) Organise an International Conference/Workshop that will invite intellectuals (within and outside the country) to deliver papers on best practices on the use of ICT for policing and its security implication(s).

(d) Recruitment and deployment of ICT professionals from within the NPF and the Public Service in order to jump-start the implementation of the ICT strategy.

(e) Identify trainable Police Officers with relevant qualification for training (both local and foreign) and subsequent redeployment to manage the ICT facilities.

(f) Equip Police formations in the NPF command structures with the state-of-the-art ICT facilities for crime prevention and control.

(g) Sensitisation and re-orientation of the entire Police Force on the use of ICT in discharging their duties. In order to achieve this at the end of the sensitisation, the officers should be encouraged to own their own Personal Computers.

(h) Introduction of ICT curriculum in all Police Colleges and Academies, and the strengthening of the Police Computer School.

Comment

Government notes these recommendations.

3.100. TRANSPORTATION

3.101. FINDINGS

The Committee observes the following with respect to the state of transportation in the Nigeria Police Force :

(i) That there is acute shortage of vehicles for the Police which are required for critical police operations, speedy deployment of officers, patrols, riot control and other law and order related activities ;

(ii) There appears to be no standard in the types and makes of operational and utility vehicles purchased for the Nigeria Police. The Police seem to have no standard types of vehicles that are acceptable for different police duties. This has resulted in high maintenance cost and short lifespan of the vehicles procured ;

(iii) That Police Mechanical Workshops and other repair facilities have been under-funded and neglected over the years, and this has resulted in no small measure to the wastage and high replacement cost of Police Vehicles ;

(iv) That there is complete neglect of Police Marine Division for policing coastal waters and inland waterways, due to non provision of adequate number of jetties, boats, launches, and repairs and maintenance facilities for existing ones. This has greatly hampered the effective policing of the twenty-one (21) maritime and riverine states and locations in the country ;

(v) That the Police Force possesses only four (4) serviceable Helicopters in the Air wing. This is considered grossly insufficient to police a vast country like Nigeria, or contend with the rising profile of sophisticated crimes, most especially in our cities, along our highways, borders, as well as the vast rural hinterland, high seas and in the creeks where illegal bunkering, as well as pipeline and cable vandalism had become rampant.

3.102. RECOMMENDATIONS

(i) The Committee recommends as follows :

(a) The Nigeria Police Force should establish a standardization policy on the types and makes of vehicles required for different types of police operations.

Comment

Government accepts this recommendation.

(ii) The required number of vehicles should be procured and distributed to all Police commands and formations, based on needs assessment criteria, so as to enhance their capacity for combating crime and securing the peace. An estimate of the current requirement, which has been worked out by the Nigeria Police is contained in the Cost Profile provided in Chapter Four of this Report.

Comment

Government accepts this recommendation in principle, subject to a critical needs assessment and resource availability.

(iii) Acquisition of adequate (at least 6 annually) of Bell 412 and 206 brand of Helicopters with air-to-ground communication facilities and night vision equipment, as well as two Cessna fixed wings aircraft to augment the available ones. Estimated cost is also in the Cost Profile in Chapter Five of this Report.

Comment

Government notes this recommendation. See comments above.

(iv) Procurement of landing crafts with the capacity of one Armoured Personnel Carrier. The estimated number and cost estimate is also provided in Chapter Four of this Report.

Comment

Government notes this recommendation. See comments above.

(v) Construction and rehabilitation of jetties at strategic marine and inland waterways bases across the Country ; and

Comment

Government notes this recommendation. See comments above.

(vi) Construction and rehabilitation of mechanical workshops and repair facilities in all police formations.

Comment

Government notes this recommendation. See comments above.

3.103. URBAN AND REGIONAL MAPS AND MAPPING FACILITIES

3.104. FINDING

The Committee found that :

(a) There are various Organisations and Institutions that are currently obtaining, processing or using remotely sensed geo-physical information or data.

(b) The acquisition of this data and its use by the police to produce special maps for the control rooms in all commands and units will play a major role in crime prevention and deployment of officers.

3.105. RECOMMENDATIONS

(i) The Police should develop an appropriate map-making capability that translates remotely sensed data and information into maps to be used to aid effective policing :

Comment

Government accepts this recommendation.

(ii) The provision of state maps, city maps, road maps to the police force to enable police officers and men to have a thorough local knowledge of the areas they are policing :

Comment

Government accepts this recommendation. The Surveyor-General of the Federation should facilitate the implementation.

(iii) All Governments i.e. Federal, State and Local Government should be encouraged to produce maps of their areas ;

Comment

Government accepts this recommendation.

(iv) Foster collaboration with all institutions that have capacity for processing and interpreting remotely sensed data, and map making.

Comment

Government accepts this recommendation.

(v) Map Reading should be included in the curricula of the Police Staff College, Police Academy, Colleges and Refresher Course Schools.

Comment

Government accepts this recommendation.

3.106. RIOT CONTROL DUTIES

3.107. FINDINGS

The Committee notes that this issue has consistently been referred to by previous reports on the Nigeria Police, but the problem still persists. Hence, a definitive mechanism has to be established to raise the level of Police readiness and capacity to deal decisively with internal disorder and conflagrations. Since the co-operation of all tiers of Government is required this

matter needs to be taken up at the level of the Nigeria Police Council and National Security Council.

3.108. RECOMMENDATIONS

(i) The Internal Security Policy needs to be effectively reviewed and re-examined by the Nigeria Police and National Security Councils to reinforce the primacy of the Nigeria Police in public safety and internal security duties.

Comment

Government notes this recommendation.

(ii) There should be three Conventional Units at each State Headquarters and two located in each Area Command. This roughly translates into 6,993 men at the State level, 15,498 men at the Area Commands level, making a total of 22,491 men nationwide at 63 men per unit.

Comment

Government notes this recommendation.

(iii) This Unit should be fully equipped and motorized with adequate communication gear and the following equipments :

(A) PERSONAL TOOLS

- (a) Steel Helmet ;
- (b) Shield ;
- (c) Long Baton ;
- (d) Respirator ;
- (e) Water bottle with carrier and sling ;
- (f) Haversack with sling ;
- (g) Kit Bag.

(B) SUPPLEMENTARY EQUIPMENT

- (a) Tents ;
- (b) Public Address System ;
- (c) Water containers (Jerry cans) ;
- (d) Axes ;
- (e) Lanterns ;
- (f) Cutlasses ;
- (g) First Aid Equipment ;
- (h) Dry ration ;
- (i) Tow ropes ;
- (j) Stretchers ;
- (k) Shovels, diggers, axes and motor saws ;
- (l) Water cannons ;
- (m) Observation vehicles equipped with sophisticated cameras should be purchased and deployed to scene as and when necessary.

Comment

Government accepts this recommendation in principle, subject to a critical needs assessment, matched with availability of resources.

(iv) Adequate Duty Tour and Hazard Allowances respectively should be paid monthly during operations.

Comment

Government accepts this recommendation.

(v) Members of the Conventional Units should undergo regular training to acquire proficiency in the use of firearms, riot control equipment and unarmed combat.

Comment

Government accepts this recommendation.

(vi) The Police should, as much as possible, phase out the use of live bullets in riot control and management and resort to the use of water cannons and rubber bullets in dispersing hostile rioters.

Comment

Government accepts this recommendation.

(vii) In order to ensure effective training and equipping of the Police Mobile Force with all its requirements, the Committee recommends that the two PMF training schools should be upgraded, equipped and expanded to meet the training needs of PMF personnel.

Comment

Government accepts this recommendation.

(viii) Provision of full compliment of Combat gear and equipments for all the existing 52 Squadrons. A cost estimate has been provided by the Force and is contained in Chapter Four of this Report.

Comment

Government accepts this recommendation.

(ix) Strict adherence to the existing police regulations regarding the age limit and tour of duty in the Police Mobile Force.

Comment

Government notes this recommendation.

(x) The full compliments of Arms and Riot equipment requirements should be provided as also estimated in Chapter Four of this Report.

Comment

Government accepts this recommendation in principle as the requirements of the Police should be matched against available resources.

(xi) Regular and intensive training in both armed and unarmed combat as well as riot control strategies and tactics should be provided. For this purpose, the Police Mobile Force training schools should be rehabilitated, expanded and properly equipped with up-to-date facilities.

Comment

Government notes this recommendation.

(xii) Police Mobile Force personnel should be properly motivated with adequate barracks accommodation, kitting, hazard and operational allowances.

Comment

Government notes this recommendation.

(xiii) The Nigeria Police Force should put a stop to the use of the officers and men of the Nigeria Police Mobile Force for personal guard and personal security duties. In fact, only public officers statutorily entitled to police guard, escort and security duties should be provided. Requirements of non-entitled high-risk persons should be provided with security by a Special Unit trained and equipped for personal security and guard duties.

Comment

Government accepts this recommendation.

3.109. CRIME PREVENTION AND CONTROL DUTIES

3.110. FINDINGS

Police is the primary institution for crime prevention and control, as well as the maintenance of law and order in the society. Crime prevention and control is an integral component of the criminal justice system. Hence, without an effective police, the criminal justice system will not work effectively and law and order in society would collapse and anarchy will reign. Various reports on the Nigeria Police have indicated its ineffectiveness in the area of crime prevention, investigations and prosecution.

3.111. RECOMMENDATIONS

(i) The Nigeria Police Force should re-organize crime prevention and control strategies and institutional mechanisms through revitalising its Criminal Intelligence Bureau (CIB). The unit should be well established and fully funded and deployed at all police formations.

Comment

Government accepts this recommendation.

(ii) The Criminal Investigation Department (CID) of the police should be strengthened and deployed to all formations. The proposed Force CID Headquarters, Abuja, should be built without further delay, while functional operational accommodation, such as modern police stations and charge rooms should also be provided.

Comment

Government notes this recommendation.

(iii) Logistics support, communications, transportation and other necessary facilities should be provided to all intelligence gathering and investigation units in all formations of the Force.

Comment

Government notes this recommendation.

(iv) The Nigeria Police should establish strategic partnerships with all segments of the Nigerian society, including the traditional institutions, in order to build the necessary public support for its crime prevention efforts.

Comment

Government accepts this recommendation.

3.112. CRIME INVESTIGATION

3.113. FORENSIC SCIENCE LABORATORY

3.114. FINDINGS

The Committee further observed that other past efforts to establish forensic capabilities for the Force have not been successful, leading to wastages of resources committed. The initiatives made to create additional forensic laboratories in Abuja and Kano, as well as refurbish the Lagos facility have not been successfully implemented as stated above.

3.115. RECOMMENDATIONS

(i) There is the need for the Police leadership and Government to enquire into the management of Police Forensic Laboratory in Lagos from its inception in 1982 to date in order to find out what went wrong, with a view to revamping its operations and management.

Comment

Government accepts this recommendation.

(ii) The government should review the recent efforts at providing forensic laboratory facilities and equipment with a view to ensuring that the equipment so far purchased are properly installed and officers are sufficiently trained to operate them.

Comment

Government accepts this recommendation.

(iii) Examine, in a comprehensive way, the requirements for setting up, a single central forensic laboratory in Abuja supported by six regional laboratories, with mobile forensic facilities, as well as the training for appropriate number of officers, men and scientists (civilians) to man and operate them. An estimate of this requirement submitted by the Nigeria Police is contained in the Cost Profile made in Chapter Four of this Report. (N15,874,000,000). Ideally, every State Police Command should, in the long run, have a well equipped Forensic Laboratory.

Comment

Government accepts this recommendation in principle. Priority should however be given to the rehabilitation and equipping of the existing Forensic Laboratories in Lagos and Kano.

(iv) In respect of (iii) above, the Government should invite development partners to assist in the development of these forensic facilities in accordance with the specifications provided by the Nigeria Police.

Comment

Government accepts this recommendation.

(v) The equipment and facilities recently acquired for establishing a fingerprint database (AFIS) for the Force Headquarters and the State Commands should be installed without further delay and the required personnel trained appropriately.

Comment

Government accepts this recommendation.

(vi) The Central Criminal Registry should be re-organised and re-built from the scratch, with state-of-the-art facilities and branches right down to the Divisional Police Commands. It should be built in such a way that investigating Police Officers can access records at will through their computers or call for verification of records. This will involve the provision of online facilities to be obtained with the assistance of our development partners.

Comment

Government accepts this recommendation.

(vii) There should be well trained mobile units of crime-scene officers, photographers, document examiners, ballisticians, chemists, fingerprint experts, voice identification analysts and DNA experts. These facilities and experts can be respectively built and trained with the assistance of our development partners ;

Comment

Government accepts this recommendation.

(viii) Specialised training should be given to intelligence and investigation officers.

Comment

Government accepts this recommendation.

(ix) Special Anti-Vice Squad should be set up and logistically supported and funded ; and

Comment

Government notes this recommendation.

(x) Adequate Funding should be provided to support payments and maintenance of informants.

Comment

Government notes this recommendation.

3.116. PATROL AND BEAT

3.117. FINDINGS

These are the most basic units of police operations. Therefore, they are the main point of contact between an ordinary man and the policeman. Popular opinions of the public about the effectiveness of police work is generally formed at this point of contact. It is also the point at which a potential criminal may decide to go ahead with a crime or be dissuaded from committing same. It is therefore important to pay a lot of attention to this level of police operations.

3.118. HIGHWAY PATROL

3.119. RECOMMENDATIONS

Regular patrol of all our national road network and waterways is absolutely necessary for effective policing in our society where most popular means of movement is on road and water ways ; and crimes are committed either along the highways or the highways are used by criminals as a means of escape. In this respect, it is important to effectively separate the functions of the Police Highway Patrol and the Federal Road Safety Corp. The latter's responsibility is confined to accident prevention, safe driving, vehicle road worthiness, medical attention and evacuation of casualties from the road to the hospital in the event of accidents, etc.

Comment

Government notes this recommendation. See recommendation at 2.12. above which has addressed this issue.

3.120. MOTORISED URBAN PATROL

(ii) All urban areas in the country should be provided with motorised patrols with appropriate communication equipments connected to similarly endowed Base Stations.

Comment

Government notes this recommendation.

3.121. URBAN MOTORCYCLE AND FOOT PATROL (BEATS)

(iii) For prompt and effective policing of urban neighbourhoods, the beat system should be re-organised and equipped with maps, motorcycles, bicycles and appropriate communication gadgets (walkie talkie) linked with police stations and motorised patrols.

Comment

Government notes this recommendation.

3.122. MOTORIZED RURAL PATROLS

(iv) These patrols should extend to cover the nooks and crannies of Nigeria's hinterland so that it can anticipate and prevent cross border incursions, communal clashes and other flashpoints such as conflicts between farmers and pastoralists. Rural Area Commands should be provided with appropriate police units who are mobilised and motorised with appropriate communication equipments for contacts with police posts and base stations.

Comment

Government notes this recommendation.

3.123. GUARD DUTY AND PROTECTIVE SECURITY

3.124. FINDING

The Committee was told that about a quarter of the total manpower of the Nigeria police is committed to personal protection and guard duties. It is now a status symbol for Nigerian rich men and women to pay for the services of policemen and women and deny the majority of Nigerians police protection. The use of police for inappropriate guard duty and protective security, often

for the personal aggrandisement of the beneficiary, is very harmful to the image of the police as an independent law and order institution and disinterested ombudsman in public affairs.

3.125. RECOMMENDATIONS

(i) All persons not entitled to protective security under the police orders should be denied such facilities.

Comment

Government accepts this recommendation.

(ii) The police should train able bodied men and women as Special Unit for protective security and attach them to those entitled subject to the approval of the IGP or Command Commissioner of Police, as recommended in 3.5.2 (xii), above.

Comment

Government accepts this recommendation.

(iii) The Police should take over the vetting, registration, supervision, monitoring and regulation of private guard companies. This will ensure that these companies sub-ordinate their activities to those of the Police and provide the Police with neighbourhood information and intelligence report necessary for crime control.

Comment

Government notes this recommendation.

3.126. POLICE RECORDS

3.127. FINDINGS

By Police Regulations, particularly sections 236 and 242 there are records that the police must keep in all their formations and stations. In addition to this, relevant law books and instructional materials, such as Force Orders, Regulations, etc. are required at police stations and as reference companions to all Police Officers and Men. The Committee is aware that sufficient funds have not been made available over the years to provide for these books, guides and stationery. To fill these gaps, many police stations and posts have resorted to making the public to provide these facilities as a pre-condition for hearing their cases. In many cases private individuals and printing firms have now taken over the printing and distribution of sensitive police forms, books, guides, rules and regulations for purchase by Policemen.

3.128. RECOMMENDATIONS

(i) Therefore, it is of utmost importance that the police printing press should be re-activated and provided with all the funding to produce all the necessary books, forms, orders and stationary for distributions to all police formations and personnel. These include forms and books needed for criminal records and statistics, crime prevention records, minor offences records, incident record and other records to be maintained in police posts, stations and other higher police formations.

Comment

Government accepts this recommendation.

3.129. ARMS AND AMMUNITION

3.130. FINDINGS

Arms and Ammunition are necessary tools required for preventing and combating crimes and for riot control operations. The committee's interaction with the 'B' Department indicated that the arms and ammunition holding of the Nigeria Police is grossly inadequate. The requirements which the Nigeria Police Force had provided is also contained in Chapter Four of this Report.

3.131. RECOMMENDATIONS

(i) The Committee recommends that these requirements should be met or in phases within the next 3 years.

Comment

Government accepts this recommendation subject to a critical review of the costs and implementation timelines.

(ii) In order to increase police proficiency in the use of weapons and reduce the spectre of accidental discharge, firing ranges should be developed in all State Commands for proper handling and use of all types of Police armaments.

Comment

Government accepts this recommendation.

(iii) Proper Armoury facilities should be provided in all Police formations to secure arms and ammunition against theft and pilferage.

Comment

Government accepts this recommendation.

(iv) Firearms drills should be constantly undertaken by policemen in all police formations in order to keep them abreast with weapon handling.

Comment

Government notes this recommendation.

3.132. OTHER POLICE SUPPORT UNITS

3.133. FINDINGS

(i) There are several important Units of the Nigeria Police that need to be supported and adequately equipped. These are :

- (i) Force Animals ;
- (ii) Bomb disposal ;
- (iii) Medical Section ;
- (iv) Anti-Terrorist Unit ;
- (v) Mechanic Workshop ;
- (vi) Workshop for maintenance of ICT facilities and equipment ; and
- (vii) Police Printing Press.

The Committee found that all these Units are operating at sub-optimal levels. Most of their facilities and equipment holdings are obsolete. The buildings housing the units are either dilapidated or non-existent. These Units are required in all police commands.

3.134. RECOMMENDATION

(1) The Committee recommends that these units should be reconstituted, strengthened and properly equipped. The various police formations handling the affairs of these Units should be directed to prepare adequate budgets to address the problems facing these Units.

Comment

Government notes this recommendation.

TERMS OF REFERENCE 3

4.0. *To examine and recommend measures needed for complete transformation of the Nigeria Police Force into an efficient and proficient agency for the effective maintenance of law and order in the Country.*

4.01. FINDING

4.02. ORGANIZATION OF THE NIGERIA POLICE FORCE

4.03. RECOMMENDATIONS

(i) That there should be one Inspector-General of Police ;

Comment

Government note this recommendation.

(ii) That the *status quo* in relation to the Departments in the Force Headquarters and the Police Zonal Arrangements should remain.

Comment

Government accepts this recommendation.

(iii) That the Inspector-General of Police should clearly demarcate the roles and functions of the Assistant Inspectors-General of Police in the Zones, in such a way that they do not interfere in any way with the constitutional operational responsibilities of the State Commissioners of Police.

Comment

Government accepts this recommendation and directs that the Inspector-General of Police should delegate specific functions to the Zonal AIGs, pending when constitutional recognition is given to the Zonal AIGs.

4.04. FORCE HEADQUARTERS

4.05. FINDING

The Committee observes that only the offices of the Inspector-General of Police and States Police Commissioners are specifically mentioned in the 1999 Constitution as being command positions. However, for the avoidance of doubt, the Police Act provided for other ranks, which included the Deputy Inspectors-General of Police, Assistant Inspectors-General of Police, a Commissioner of Police for each State and such other ranks as may be appointed from time to time by the Nigeria Police Council.

4.06. RECOMMENDATIONS

(i) OFFICE OF THE INSPECTOR-GENERAL OF POLICE

Internal Audit ;

Force Management Information System ;

Special Inspectorate Unit.

(II) DEPARTMENTS

(To be headed by DIGs)

(A) ADMINISTRATION AND FINANCE DEPARTMENT

- Force Personnel Management (Recruitment, Promotion, Discipline, Posting, etc.)
- Force Finance, Accounts and Budget
- Printing, Stationery and Office Equipment
- Welfare Services (Medical, Ambulance, Sports and Recreation, Housing Loan, Co-operative, Insurance, etc.)
- Special Police Units
 - Railway Police
 - Ports Authority Police
 - Airports Police
 - Tourism Police
 - Supernumerary Constable
 - Special Constabulary
 - Police Band
 - Diplomatic Protection Unit
- Police Public Relations
- Archives/Library/Museum

(B) OPERATIONS DEPARTMENT

- Beats and Patrols
- Force Maps and Mapping Unit
- Police Mobile Force (Anti Riot Squad)
- Police Armaments and Ammunition
- Anti Terrorist Squads, Bomb Disposal, etc.
- Highway Patrol
- Traffic Control and Motor Traffic Division
- Force Signals and External Communication
- Force Transportation
 - Land Transport
 - Force Marine
 - Air Wing
- Force Animals
 - Mounted Troops
 - Dogs Section
 - Veterinary Services

(C) WORKS AND LOGISTICS DEPARTMENT

- Building and Engineering
- Office Accommodation

- Barracks Accommodation
- Special Infrastructural Facilities
- Kits and Accoutrements
- Stores
- Board of Survey (Vehicles and Unserviceable)

(D) PREVENTION, INVESTIGATION AND DETECTION DEPARTMENT

- General Investigation and Crime Statistics and Records
- Special Branch
- Criminal Investigation Bureau
- Interpol
- Forensic and Ballistics Laboratories/Narcotics
- Antiquities

(E) TRAINING

- Police Training
- Police Recruitments
- Curriculum Development and Measurement (Examinations)
- Police Training Institutions Management
- Central Planning Unit
- Training Inspectorate Division
- External Training and Foreign Training Exchange Programmes

(F) PLANNING AND RESEARCH AND RECORDS

- Computer Databases and Records
- Research and Management Information System
- Geographical Information System, Intranet and Internet Services (websites, etc.)

In conformity with Section 32 of Police Regulation, 1968 the services of each of these Department are to be replicated and represented at the State and Area Command levels.

Comment

Government notes this recommendation.

(iii) ZONAL COMMANDS

There shall be twelve (12) Police Zones, which should be headed by Assistant Inspectors-General of Police, who should be responsible to the Inspector-General of Police. The existing Zonal Police Commands should remain, but should only be charged with the responsibility for training, inspection, standards and records. All operations are to be handled by the State Commissioners of Police in whom the relevant constitutional powers have been vested, in that regard.

Comment

Government accepts this recommendation.

(iv) STATE COMMANDS, AREA COMMANDS, DIVISIONAL COMMANDS AND POLICE POSTS

These Command levels and hierarchies should continue as currently organized. They should however be strengthened and funded with appropriate autonomy and spending capacity to undertake and manage operations under the overall directives of the higher Command levels.

Comment

Government notes this recommendation.

4.07. DISCIPLINE

4.08. FINDINGS

Discipline is the bedrock of every organization. No meaningful progress can be made in an atmosphere of indiscipline. One of the major factors militating against police effectiveness centres on acts of indiscipline demonstrated by some policemen in the discharge of their duties. Some of these acts include brutality, unlawful arrest and detention and incivility to members of the public which in most cases lead to public outcry and subsequently drag police image into the mud. In most cases, indiscipline is usually caused by lack of effective control and supervision of police personnel.

4.09. RECOMMENDATIONS

(i) For the traditions of the Nigeria Police Force to be maintained, all the internal control mechanisms must be re-activated. To ensure that discipline is not eroded, officers should not neglect their supervisory functions and disciplinary control of their sub-ordinates in line with the provisions of Police Regulations, Force Orders, Force Administrative Instructions, etc. The recommendations on this subject submitted earlier by Danmadami Panel were aptly captured in pages 50 to 52, paragraphs 5.3 to 5.3.2 of Government White Paper. These recommendations were noted by the Government. However, this Committee recommends that the Inspector-General of Police should implement the recommendation without delay.

Comment

Government notes this recommendation.

4.10. APPOINTMENT AND REMOVAL OF THE INSPECTOR-GENERAL OF POLICE

4.11. FINDINGS

(i) This Committee observes that the wisdom behind the existing constitutional mechanism for the appointment of the Inspector-General of Police which requires the advice and consultation of the Nigeria Police Council was based on the principle of a unitary Nigeria Police Force which belongs to all the component parts of the Federation (Federating Units), even though the Federal Government has responsibility for the Police and has the last say. This therefore enables the states to participate actively not only in the appointment of the Inspector-General of Police, but in the general management of the Police Force.

4.12. RECOMMENDATIONS

(i) The appointment and removal of the Inspector-General of Police raises two issues, which are constitutional and procedural.

(ii) On the Constitutional side, the President shall, in appointing or removing the Inspector-General of Police consult with the Nigeria Police Council. To this end, the Committee recommends that the members of the Nigeria Police Council should take the process of such appointment or removal more seriously than they had demonstrated in the past, since the Council is the mechanism through which the States participate and assert their interests in the organisation and administration of the Force.

Comment

Government notes this recommendation.

(iii) Additionally, there is the need to provide for a secure non-renewable term of five (5) years for any IGP appointed, notwithstanding the statutory years of service.

Comment

Government rejects recommendation since IGP appointment is not tenured by the Constitution.

(iv) On the procedural side, a departing IGP should recommend the most senior DIG to the President who shall consult the Nigeria Police Council before making the appointment. The 1963 Constitution however, emphasized the need for consultation with the Police Service Commission before making the appointment. The Committee suggests, at the discretion of the President, the observance of this procedure.

Comment

Government rejects this recommendation since the procedure for appointment and removal of the Inspector-General of Police is provided by the Constitution.

(v) A serving IGP should only be removed from office before the expiration of his tenure on the basis of incapacity or gross misconduct. This should be clearly defined to include physical and mental disabilities, serious breach/violation of the law and compromising the security of the nation. In the event of a removal, the Nigeria Police Council shall consider a submission from the President on the matter and grant the person concerned a fair hearing, after which the Council could decide the removal of the IGP.

Comment

Government rejects this recommendation.

4.13. EXECUTIVE ORGANS OF OVERSIGHT OVER THE NIGERIA POLICE FORCE

(A) NIGERIA POLICE COUNCIL

4.14. FINDINGS

The Police Council, has the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria as its Chairman, all the State Governors, the Chairman Police Service Commission and Inspector-General of Police as members. The Council's functions are the organisation and administration of the Force. The Council had very rarely met in the last eight years. The two times it had met, had been to appoint or remove the Inspector-General of Police. It also appeared that the State governors have not shown sufficient interest in the work and responsibilities of the Council.

4.15. RECOMMENDATIONS

(i) After a thorough analysis, the Committee is of the view that the Council should meet regularly to discuss the administration, funding and management of the Police including the appointment and removal of the Inspector-General of Police. It is further recommended that State Governors should show more interest in the affairs of the Council. The Committee therefore, calls for the implementation of the Danmadami Committee's recommendation on the subject which had already been accepted in Government's White Paper to the effect that the Nigeria Police Council should meet at least quarterly to renew Force policies, whilst the Minister-in-charge of Police Affairs should be a member of the Council.

Comment

Government accepts this recommendation. However, the issue of membership of Nigeria Police Council is settled by the Constitution, but the Minister responsible for Police Affairs could be in attendance at meetings of the Council, pending the review of the Constitution.

(B) MINISTRY OF INTERIOR

4.16. FINDINGS

(i) The Nigeria Police Force over the years has been in the Cabinet Office under the Prime Minister, in the Presidency and until recently when it was moved to the Ministry of Interior, under the Ministry of Police Affairs. After the 2007 reforms, the Ministry of Police Affairs was scrapped and the Police was brought under the Ministry of Interior, which also supervises the Nigeria Security and Civil Defence Corps, Fire, Immigration and Prisons Services. However, it is important to observe that the Nigeria Police Force is the crucial organ for the maintenance of the rule of law, a commitment to which the President had avowedly made to Nigerians. It is also an institution, whose effectiveness is crucial to the implementation of Government programmes, especially the President's 7-Point Agenda.

Additionally, the Committee observes that the Ministry of Interior does not have the executive capacity to supervise all these services, especially given the size of the Nigeria Police Force which is more than double the size of the entire Federal Civil Service.

4.17. RECOMMENDATIONS

(i) After considering the predicament of the Force and the imperatives of its effectiveness, the Committee recommends the reversal of this arrangement. The Presidency should take over the affairs of the Nigeria Police. In this respect, the Committee adopts the recommendations as contained in Danmadami Committee's main report to the effect that the Ministry of Police Affairs should be retained and strengthened to perform its constitutional oversight functions over the Police, which should be implemented without further delay as they have been accepted in the Government Whitepaper, (page 18, paragraph 1.22.2).

Comment

Government notes this recommendation.

(C) POLICE SERVICE COMMISSION

4.18. FINDINGS

(i) The Police Service Commission is established by Section 153(1) (m) of the 1999 Constitution. Its composition and functions are contained in the Third Schedule, Part 1, and Paragraphs 17-18. The composition of the Commission is made up of a Chairman and seven (7) other members. The functions of the Commission include appointment of persons to offices (other than the office of the Inspector-General of Police) in the Nigeria Police Force as well as exercise disciplinary control over Police Officers (other than Inspector-General of Police).

The Committee observes that the Police Service Commission had remained hampered by the lack of manpower and executive capacity to effectively discharge its constitutional responsibility in police recruitment and career management. This largely accounted for the lack of strict adherence to the extant guidelines and rules recruitment that govern recruitment and carrier management in the Police Force.

4.19. RECOMMENDATIONS

(i) In order to ensure that matters of recruitment, career management and discipline are handled efficiently and with despatch, the Government should do all that is required to build the facilities and executive capacity of the Police Service Commission. This will assist the Commission in ensuring that it carries out appropriate oversight to ensure adherence to extant guidelines and rules that govern recruitment and career management in the Service.

Comment

Government accepts this recommendation.

(ii) The Police Service Commission should delegate its powers of promotion and discipline up to the rank of Chief Inspector to the Inspector-General of Police.

Comment

Government accepts this recommendation. However, it is the constitutional responsibility of the Police Service Commission to determine the level of delegation.

(iii) All posting and deployment of police officers should be carried out by the Inspector-General of Police.

Comment

Government accepts this recommendation except in the case of Commissioners of Police to be appointed for each State of the Federation which is the constitutional responsibility of the Police Service Commission.

(iv) There should be harmonious interaction between the IGP and the Police Service Commission.

Comment

Government accepts this recommendation.

(v) The Police Service Commission should evolve into a slim and effective career management outfit that simply monitors the observance of the established rules and regulations in police personnel management affairs.

Comment

Government notes this recommendation and observes that the functions of the Police Service Commission have been clearly stated in the Constitution and the Police Service Commission Act.

4.20. SENATE AND HOUSE OF REPRESENTATIVES COMMITTEES ON POLICE AFFAIRS

4.21. FINDINGS

(i) The National Assembly has been constitutionally charged with the responsibility for making laws for the organisation and administration of the Nigeria Police Force. The National Assembly is also responsible for enacting the necessary legislation to create branches of the Nigeria Police Force. It is also constitutionally responsible for appropriating funds for the running of the Force, as well as monitoring the utilisation of the appropriated funds in order to ensure the effective performance of the Force. In order to discharge these functions, the National Assembly has created Senate and House of Representatives Committees on Police Affairs, which also perform oversight functions over the Nigeria Police Force.

4.22. RECOMMENDATIONS

(i) These Committees should strengthen their oversight functions over the Nigeria Police and ensure that the passage of appropriate legislations and appropriations that will promote police effectiveness.

Comment

Government notes this recommendation.

(ii) The Committees should also demand periodic reports and conduct regular programme and financial accountability checks to ensure effective service delivery.

Comment

Government notes this recommendation and observes that there are established procedures for the rendition of such reports.

4.23. INSPECTORATE

4.24. FINDINGS

(i) Many previous panels, the last of which was the Danmadami Committee had observed falling professional standards and compromise of professional excellence in the Force. A lot of this had to do with lack of proper planning, monitoring and evaluation of performance and conduct of the Police Force. The Danmadami Committee advocated the establishment of an Inspectorate Department in the Ministry of Police Affairs, which was accepted by the Government in the Whitepaper at page 18, paragraph 1.22.3.

4.25. RECOMMENDATIONS

(i) While endorsing the position of the Danmadami Committee which was accepted by the Government, the Committee recommends that two Inspectorate Departments should be established by the IGP and the Police Affairs Office in the Presidency to supervise the Nigeria

Police Force. In addition, the Committee recommends that retired police officers and other key representatives of the Nigerian society should be represented in these Inspectorate Departments. These two Departments should render quarterly reports to the President and the Inspector-General of Police.

Comment

Government notes this recommendation.

4.26. RECRUITMENT OF CIVILIAN SPECIALISTS.

4.27. FINDINGS

(i) Police work requires competencies in various fields of human endeavour. This implies that the Force must have sufficient number of well-trained and experienced specialists in a wide range of disciplines that are vital for effective conduct of police work and operations. Notable among these are forensic and medical science, veterinary, engineering, information and communication technology, anthropology, archaeology, physiology, psychology, etc.

Given this situation, it may not be possible for the Police to staff all these specialist services with Police Officers and men. Therefore, in running a lot of these complementary services, the Police requires the engagement of civilian personnel, either on permanent, part-time or *ad-hoc* bases. The Committee observes that the Danmadami Committee had recommended the civilianisation of Medical, Air wing, Veterinary, Communication, Marine, Transport, Forensic Science, Computer, Works, Tailoring, etc., which was rejected by Government.

4.28 RECOMMENDATIONS

(i) The Committee is of the opinion that police work is a very vital, sensitive and disciplined security undertaking. This requires that vital support services that directly affect the success of police work and police operations should not be handled by those who are not under the regimental command. Accordingly, the Committee recommends that even though civilians can be employed by the Police to work in these sections, the commands must be firmly in the hands of general duty officers of the Police Force. This also implies that Police officers need to undergo composite training in the necessary skills, because they can be called upon to work in these sections.

Comment

Government notes this recommendation.

(ii) Furthermore, civilians recruited to render certain specialised services of the Police Force should be able to convert to officers of the Police Force but should not rise above the rank of a Commissioner of Police. Civilian officers who have not been converted and undergone police training should not be given police ranks. They should have a separate identity and schemes of service established along the same lines like their counterparts in the civil service.

Comment

Government notes this recommendation.

4.29. CRIMINAL JUSTICE SYSTEM

4.30. FINDINGS

(i) For efficient maintenance of public peace and order, the collaboration and inter-service, co-operation within the Criminal Justice System are considered of great importance in ensuring quick dispensation of Justice. As a gateway to the Criminal Justice System, the investigative capacity of the Police must be made more effective in order to ensure deterrence to criminal activities and the eventual reduction of crime. It is however observed that the effectiveness of the Police alone, without such corresponding effectiveness from the other criminal justice agencies, may not achieve the desired results. The Committee observes that the vital co-ordination mechanisms, the Criminal Justice Committees, which used to ensure the smooth working of the systems in the states and at the Federal level, have not been meeting to periodically review the working of the systems and the performance of the criminal justice institutions. In addition, the lack of sufficient funding of the criminal justice institutions over the years has left them dilapidated and incapacitated.

4.31. RECOMMENDATIONS

(i) Whilst endorsing the recommendations of the Daninadami Committee for the reconsideration of Government, this Committee recommends that the various Criminal Justice Committees in the States and FCT should be re-invigorated, while at the Federal level the Attorney-General of the Federation should ensure that the co-ordination mechanism that used to ensure the effective performance of the Criminal Justice System is strengthened and enhanced.

Comment

Government notes this recommendation.

(ii) This Committee further recommends that Government should pursue the various policy and legislative initiatives on justice sector reform, such as those relating to the development of crime policy and strategy, the administration of criminal justice, alternatives to imprisonment and remedies for victims of crime.

Comment

Government accepts this recommendation.

(iii) In addition, this Committee recommends that the investigative and prosecution capacities of the Nigeria Police should be strengthened and made more effective. In this regard there is need to train adequate number of police investigators and prosecutors to enable effective investigations of crime and the prosecution of such crimes.

Comment

Government notes this recommendation.

5.0. To make any other recommendation(s) deemed necessary by the Committee.

5.1. POLICE REORIENTATION

5.2. FINDINGS

The transformation of the Nigeria Police Force will require substantial re-orientation of the Force through the inculcation of appropriate institutional ethos and attitudinal change of the organisation and its personnel. In this regard, the Police needs to be re-oriented to appreciate its role and imbibe the necessary values as the protector of the citizenry and the enforcer of the laws of the Country.

5.3. RECOMMENDATIONS

(i) For reasons technical and constitutional, it is no longer a priority to change the name of the Nigeria Police Force to Nigeria Police Service.

Comment

Government accepts this recommendation.

(ii) The core issue of urgent re-alignment towards service, rather than Force, can be accomplished through a demonstrable change of gear in the wider interests of the people served. Service, therefore, is best when it is credible.

Comment

Government notes this recommendation.

(iii) For general and special duties, obtaining a high grade in a compulsory course on Social Responsibility, at Police Training institutions, should be made mandatory for promotions.

Comment

Government accepts recommendation.

(iv) As a general rule, every serving policeman or woman should be required to demonstrate a high sense of Social Responsibility in relations with Civil Society.

Comment

Government notes this recommendation.

5.4. RISING WAVE OF VIOLENT CRIMES

5.5. FINDINGS

(i) Nigeria has, over the years, become much more sophisticated socially and economically. On the socio-economic side, the Country's economy has grown on a mono-cultural basis, with the oil industry accounting for over 90 per cent of government revenue, without any corresponding increase in its employment effect. Indeed while the oil industry keeps growing, other real sectors of the Nigerian economy, such as agriculture and industry are not showing corresponding growth. This has generated a problem of massive unemployment and an acute uneven distribution of wealth and opportunities. This terrible economic situation, has created a wide socio-economic gap between few extremely rich and the rest of the teeming poor.

which tends to criminalise our citizens because they lack the means to earn a living within the ambits of the law. The rate of armed robberies in banks and offices, on the highways and in private residences has assumed alarming proportions.

5.6. RECOMMENDATIONS

(i) Government should declare a moratorium on and provide incentives for the voluntary surrender of illegally possessed firearms that abound in the country. In this respect, the earlier Firearm (Voluntary Surrender of Illegally Possessed Firearms) Order initiated need to be appraised and effected.

Comment

Government accepts this recommendation and directs the Honourable Attorney-General of the Federation and the Inspector-General of Police to implement.

(ii) The Nigeria Police, in partnership with other law enforcement and security agencies should, after the expiry of the moratorium, mount a committed and sustained operation to recover all illegally possessed firearms and prosecute offenders appropriately.

Comment

Government accepts this recommendation.

(iii) The Nigeria Police should also lead and work with other law enforcement and security agencies to combat violent crimes, terrorism, as well as search and confiscate the proceeds of such criminal activities.

Comment

Government accepts this recommendation.

(iv) Government should strive to give an equitable sense of belonging and economic opportunities to all segments of Nigerian society, by pursuing economic and social policy options that empower Nigerians by providing employment, reducing crime, while ensuring sustainable development.

Comment

Government notes this recommendation.

(v) Licences to own firearms should be granted to qualified law abiding citizens after careful vetting. The President and the Inspector-General of Police should delegate their powers to the Commissioners of Police.

Comment

Government rejects this recommendation. The current licensing arrangement should be maintained.

5.7. ILLEGAL MILITIA GROUPS

5.8. FINDINGS

Of recent there has been an increased proliferation of ethnic Militias and Vigilante because of the seeming inability of the Nigeria Police Force to effectively counter or combat the

proliferation of crimes. This has been particularly prominent in all parts of the country. The situation was further aggravated by the support given to these ethnic militias by some state governments. Examples of these militia groups include O'dua Peoples Congress, the Bakassi Boys, the Egbesu Boys, the Yan Kalare, the ECOMOG, etc.

The explanation given by these state Governments had been that they must take appropriate measures to safeguard the security of life and property of their people in the face of the inability of the Nigeria Police to combat the proliferation of crime in their states.

5.9. RECOMMENDATIONS

(i) The Committee recommends that these illegal militia groups should be disbanded, disarmed and meaningfully rehabilitated ;

Comment

The Government accepts this recommendation. The on-going efforts by law enforcement and security agencies should be intensified.

(ii) That Government should develop a succinct crime policy which will articulate the roles of non-governmental stakeholders in crime prevention and public safety and security management and sub-ordinate such roles to the primary roles of the Nigeria Police Force.

Comment

Government accepts this recommendation and directs the Honourable Attorney-General of the Federation, in conjunction with other stakeholders, to develop the policy.

(iii) Government should strengthen the mechanism for registration, monitoring and supervision of private security organisations, vigilante groups, etc., and place the responsibility of such registration and supervision on the Nigeria Police Force.

Comment

Government notes this recommendation.

(iv) The Nigeria Police Force should establish offices in each Divisional Command of the Nigeria Police for the registration, monitoring and supervision of such private security organisations and vigilante services. This is necessary for the Police to effectively manage their primary role of maintaining public safety and security, as well as command enough respect and co-operation from such private organisations.

Comment

Government notes this recommendation.

(v) The Nigeria Police should offer training to the private security and vigilante organisations, and even convert some of the deserving personnel of such organisations to supernumerary police officers and men. This will ensure the establishment of a formidable intelligence and law enforcement partnerships between the Police and these private organisations in the management of public safety and security.

Comment

Government notes this recommendation.

(vi) Accordingly, the law establishing Nigeria Security and Civil Defence Corps, (NSCDC), should be amended to remove the responsibility for registration and supervision of private security companies and confer same on the Nigeria Police to enable it have a full control and command of its primary responsibility for public safety and security.

Comment

Government notes this recommendation.

(vii) In contemplating need to create any law enforcement institution in the country, the Federal Government should seek the opinion and inputs of the federating units (States) through the mechanism of the Nigeria Police Council, before legislating the establishment of such institution.

Comments

Government notes this recommendation.

5.10. VIOLENT POLITICAL VANGUARD GROUPS

5.11. FINDINGS

(i) Violence and threats to public peace and tranquillity sponsored by politicians is an old and pervasive phenomenon in Nigeria. Of recent this ugly problem has assumed very dangerous, disturbing and alarming dimensions. Politically-sponsored assassinations, arson, violent seizure of ballot boxes and electoral materials, and other acts of criminal intimidation of political opponents and innocent voting public have become manifest and ubiquitous. This trend, if not urgently dealt with, can fatally endanger our nation's democracy.

5.12. RECOMMENDATIONS

(i) The electoral laws and institutions must be made in such a way as to inspire public confidence and provide a 'level playing ground'. The electoral process must be made so credible as to guarantee a free and fair process, devoid of illegal manipulation by incumbents or those in positions of authority or in possession of questionable enormous resources, to subvert the will of the people.

Comment

Government notes this recommendation. The Electoral Reform Committee is already addressing these issues. The Report of the Police Reform Committee should be made available to the Electoral Reform Committee for their consideration.

(ii) The various electoral institutions and security agencies should support the observance of the constitutionally guaranteed rights to freedom of association and speech in such a way as to ensure a credible electoral process.

Comment

Government notes this recommendation. See comments above.

(iii) The law enforcement and security agencies must deal decisively with the perpetrators of political violence, no matter their level and political inclinations.

Comment

Government notes this recommendation. See comments above.

(iv) Carrying of both defensive and offensive weapons to political meetings, campaigns and rallies should be banned and violators should be arrested and prosecuted.

Comment

Government notes this recommendation. See comments above.

(v) All institutions charged with ensuring the sanctity of the electoral process should be strengthened, made to be truly independent and be manned by people of impeccable character and proven integrity.

Comment

Government notes this recommendation. See comments above.

(vi) At the point of every election, the police and electoral commission should be empowered to use all available media to enlighten and inform the general public of the election procedures and electoral offences.

Comment

Government notes this recommendation. See comments above.

5.13. NIGERIA POLICE AND ELECTION DUTIES

5.14. FINDINGS

(i) The ways and manner in which the Police are misused during elections leaves much to be desired. We have noted elsewhere in this Report how the relationship between the IGP and the President or between the State Commissioners of Police and Governors influence the activities of the Police during elections. In the early post-colonial era, the Nigeria Police Force had no visible role during elections. Today, they are at the centre of all events, illegally enforcing the will of politicians at a price. This deterioration must be checked. Ideally, the Police should only be used to provide security at election venues, while maintaining their political neutrality. This demands of them a very high level of integrity, neutrality and independence.

5.15. RECOMMENDATIONS

(i) The Police should be re-oriented on their independent and non-partisan role in the maintenance of peace, public safety and order as well as arresting and prosecuting electoral offenders and trouble-makers. All effort should be made to reposition the Police to be agents of the law and accountable only to the laws of the Country.

Comment

Government notes this recommendation. See comments in 5.12.

(ii) The Police should be gradually removed from elections duties. They should only be on standby in their formations and away from polling stations and collation centres. They should only become visible when law and order is threatened.

Comment

Government notes this recommendation. See comments in 5.12.

(iii) Any Policeman caught violating the sanctity of the Police institution during elections should not only be disciplined, but also prosecuted.

Comment

Government accepts this recommendation.

(iv) The earlier recommendation on the mode of appointment of the Inspector-General of Police is also relevant here, so as to ensure the independence of the Police as an institution.

Comment

Government rejects this recommendation. See comments at 4.12 (iv).

(v) The Inspectorate Department earlier recommended to be established in the Presidency should deploy special personnel to monitor the activities of policemen deployed to election venues.

Comments

Government notes this recommendation.

5.16. MILITARY INVOLVEMENT IN LAW ENFORCEMENT DUTIES

5.17. FINDINGS

In the course of its deliberations, the Committee found that successive military dispensations have, through deliberate policies neglected and weakened the law enforcement capabilities of the Nigeria Police Force, and then shielded the incapacity of the Force by using military personnel in law enforcement duties. This phenomenon led to the use of the military personnel as Task Forces in riot control and other law enforcement duties instead of the Police, which had the constitutional responsibility. Many of these Military administrations saw the police as a threat in their bid to continue to impose their political hegemony, rather than veritable institution for securing the internal peace and security of the nation. This situation unduly exposed the military into the civil law enforcement arena. In addition, the inappropriate deployment of policemen, especially the Police Mobile Force to personal guard and protective security duties had further robbed the Police of the requisite capacity to handle major internal security operations.

5.18. RECOMMENDATIONS

(i) The recommendations made to strengthen the Force in Chapters Three and Four of this Report, if accepted and implemented, will tremendously enhance its capacity to handle internal law enforcement and security duties as constitutionally mandated.

Comment

Government notes this observation.

(ii) The extant Internal Security Policy in which the Nigeria Police has primary responsibility for internal security should be reinforced and strictly observed in the management of our internal security problems.

Comment

Government notes this observation.

(iii) The military should, as much as possible, be confined to their constitutional duties, and should not therefore, participate in routine internal law enforcement duties, except when invited in aid of civil authority.

Comment

Government notes this recommendation.

(iv) The military should not be used during elections. All military personnel should be confined to their barracks during elections from where they could vote.

Comment

Government notes this recommendation.

(v) The military should only be deployed for internal security duties on the approval of the National Assembly, after consultation with the National Defence and Security Council.

Comment

Government rejects this recommendation. The procedure for the deployment of Military for internal security duties has already been provided in the Constitution.

5.19. THE ISSUE OF STATE POLICE

5.20. FINDINGS

It is the uniqueness of Nigeria's socio-cultural and political condition that makes the argument for a single Police Force both imperative and compelling. This was why it was endorsed in all political and constitutional conferences that Nigeria had held since independence. Thus, the clear provisions of sections 214 and 215 of Nigeria's 1999 Constitution on the Nigeria Police Force are adequate. The problems of the Nigeria Police Force, which this Committee has stated elsewhere in this Report, did not arise because it was a single Force, but because of the neglect and political interference it had suffered in the hands of various political operators over the years.

5.21. RECOMMENDATIONS

(i) Given the unique and complex nature of Nigeria's socio-cultural and political environment, the issue of State Police should be rejected.

Comment

Government accepts this recommendation.

(ii) Meanwhile, every effort should be made by Government to enable the Nigeria Police adequately meet the urgent needs of the federating States and Local Government Areas concerning crime control and the maintenance of public safety and public order. One way of doing so is to enable these States to express their views and resolve issues at meetings of the Nigeria Police Council, which we recommended should be held as regularly as possible.

Comment

Government accepts this recommendation.

(iii) State Governments must take greater interest in providing inputs to the organisation and administration of the Nigeria Police through the constitutional mechanism of the Nigeria Police Council, especially since existing provisions governing State and Local Government Security Committees have not proved effective at moments of crises (as reported by the Presidential Panel on National Security in December, 2002 and others).

Comment:

Government notes this recommendation.

(iv) The various communities should have greater involvement in the development of policing plans and strategies of their localities, through the mechanism of Community Policing which should take cognisance of policing priorities of the various communities in the country.

Comment:

Government accepts this recommendation.

(v) Inter-State Highway Patrol as well as up-to-date and regularly serviced information and communication technology (ICT) units would materially assist the Nigeria Police Force to render effective service in their various distant Commands. In this regard, the general issue of built-in obsolescence, concerning imported equipment, should be given a solution that is not only relevant to Nigerian needs but also capable of protecting lives and properties on a sustainable basis.

Comments:

Government notes this recommendation.

5.22. NATIONAL CRIME PREVENTION STRATEGY

5.23. FINDINGS

It must be mentioned that the past military administrations, with their coercive abilities, have shielded the ugly effects of the rot in our crime prevention and criminal justice institutions from manifesting themselves. The transition to democracy in the last eight years and the restoration of freedom and the rule of law has now glaringly brought to the open the extent of the problems in these vital areas.

5.24. RECOMMENDATIONS

(i) The Attorney-General of the Federation should in conjunction with the Attorneys-General in the States, the Judiciary, the Nigeria Police, the Nigeria Prisons Service and other relevant public and private institutions, develop a succinct National Crime Prevention Strategy that will ensure the partnership and co-operation of all segments of the Nigerian society.

Comment

Government notes this recommendation.

(ii) The Strategy so developed should be considered by the Nigeria Police and National Defence and Security Councils for endorsement.

Comment

Government notes this recommendation.

(iii) Once endorsed, the relevant legislative and institutional initiatives should be pursued to enable its realisation.

Comment

Government notes this recommendation.

(iv) Government should be seen to possess and use sufficient will and skill to reform and transform the crime and criminal justice institutions and harmonise and co-ordinate their operations and responsibilities.

Comment

Government notes this recommendation.

(v) In doing so, Government should allocate all resources necessary to match measures for prevention and containment of crime without delay.

Comments

Government notes this recommendation.

5.25. COMMUNITY POLICING

5.26. FINDINGS

The Committee observes that, of recent, the principle of community policing, has become an integral part of the national policing strategy. It has received support from one of our development partners, i.e. the Department for International Development, DFID, of the United Kingdom. Pilot programmes in community policing have so far been carried out in eighteen states of the country. The challenge therefore is one of sustainability once the British assistance ceases.

5.27. RECOMMENDATIONS

(i) There is the need to adapt community policing to suit Nigeria's peculiarities. Government should formulate a community policing policy and framework for the country, taking into account our cultural and political environment.

Comment

Government accepts this recommendation.

(ii) All police officers should undergo training in the basic philosophy and practice of community policing.

Comment

Government notes this recommendation.

(iii) The principle of community policing should be included in the curricula of all police training institutions.

Comment

Government accepts this recommendation.

(iv) The Police should establish effective police-community linkages from the lowest to the highest command levels to ensure the implementation of crime prevention strategies and policing priorities of the various communities.

Comment

Government accepts this recommendation.

(v) The Police Public Relations Sections in all commands of the Force should be given the funding and all the necessary support to undertake in conjunction with the various community policing developers, the training and sensitization of the communities.

Comment

Government notes this recommendation.

(vi) The Police should endeavour to establish organic working relationships and information exchange mechanisms with the networks of traditional leadership structures in the country.

Comment

Government notes this recommendation.

(vii) Federal Government should in conjunction with state Governments resuscitate local security committees from the Ward level to the State level. These Committees should be empowered to keep records of houses, identities of occupants, tenants, migrants, settlers, markets, security problems and crime statistics. All Local Governments should organise, fund the Security Committees in their area and submit half-yearly reports to the States, who will in turn submit theirs annually to the Federal Government.

Comment

Government accepts this recommendation. However, the periodic reports should be generated through the NPF channels of command to the IGP.

(viii) These statistics which should be kept with the respective Ward Heads, should be made readily available to the Police and other security agencies in the course of investigations and law enforcement.

Comment

Government notes this recommendation.

(ix) The Community Policing Committees should be established in every local government and divisional commands comprising police officers, local government officials, traditional and community leaders to periodically meet and review priorities and performances.

Comment

Government notes this recommendation.

(x) In order to support the community policing programme, the Government should encourage the GSM service providers to continue with the support that they have been rendering to the Police by providing toll-free lines in all Police formations dedicated to community policing.

Comment

Government notes this recommendation.

5.28. PUBLIC IMAGE OF THE POLICE

5.29. FINDINGS

The general public attitude towards the Police is characterized by mistrust, poor co-operation, negative perception and lack of appreciation. The major point where public loss of confidence in the Police starts when people lodge complaints at the Police Stations. From then on, the complainant is put into all manners of inconveniences, often to the advantage of the suspect, particularly if the suspect is richer or has greater power and visibility. At the point of investigations, attempts are made in some cases to rope in the complainants, who is then criminalised, while the suspect is allowed to go scot free. This loss of Police credibility is further accentuated by a litany of investigation failures on the part of the Police. So many heinous crimes and assassinations and serious financial crimes have gone uninvestigated despite the fact that the cases have been reported to the Police.

5.30. RECOMMENDATIONS

(i) It is necessary that urgent attention is taken by the management of the Police to reverse this trend by ensuring a proper monitoring of the conduct of duty policemen and consistently and firmly punishing those that transgress.

Comment

Government accepts this recommendation.

(ii) The Police should compile a list of all serious political assassinations, murder and financial crimes that have not been resolved indicating dates, status of investigation and actions underway.

Comment

Government notes this recommendation.

(iii) Police mission statement must be re-asserted and institutionalized around protecting the public, detecting crimes and maintaining public order.

Comment

Government notes this recommendation.

(iv) The Police personnel also need to be properly trained, re-oriented in the need to be civil and effectively supervised, in a culture that regards the citizen as the foundation of police work rather than an enemy to be coerced, conquered and fleeced.

Comment

Government accepts this recommendation.

(v) A Public Complaints Unit should be established under the Police Affairs Office in the Presidency to receive and deal with representations against the Police with powers to investigate and recommend redress and other forms of disciplinary action in all proven cases of neglect, unnecessary use of force, injury, corruption or mis-conduct.

Comment

Government accepts this recommendation. However, the recommended unit should be established in the Office of the Ministry responsible for Police Affairs.

5.31. FUNDING THE NIGERIA POLICE FORCE

5.32. FINDINGS

Under the relevant provisions of the 1999 Constitution, the primary responsibility for funding the Nigeria Police Force lies squarely on the shoulders of the Federal Government. Table I which we referred to in Chapter Two, page 25 of the Report, provides a breakdown of the funding of the Police by the Federal Government from 1980 to 2007. This Table clearly shows that only in 1983 was the Police budget able to reach 10 *per cent* of the total annual budget. In addition, while one can see a phenomenal increase in personnel costs, especially between 1998 and 2007, depicting a tremendous increase in the personnel of the Force, this was never matched with a corresponding increase in overhead and Capital funds required to secure materials and facilities for effective police performance.

In fact, the situation became so precarious between years 2000 to 2007, when ideally the funding of the Police under the democratic setting should have become more robust, given the law enforcement demands inherent in democratic systems. During this period at no time had the funding approached more than 5 *per cent* of the total national budget. Worse still, the budget is not designed to address commitments on the ground. More emphasis seems to have been given to award of contract rather than proper corporate planning. This, to say the least, is disastrous and unacceptable, in view of the Government's constitutional pact with the people to secure their lives and property. This clearly shows that the Force had been deprived of the requisite equipment and facilities for its operations for over 27 years, in spite of the increase in the number of its personnel and the challenges of policing an increasingly sophisticated society.

(A) FEDERAL BUDGETS

5.33. RECOMMENDATIONS

(i) The Federal Government should live up to its constitutional responsibilities by adequately funding the Nigeria Police.

Comment

Government accepts this recommendation.

(ii) To address the current morass and inadequacies, the Police Budget must meet the actual demands and commitments of the Police. To this end the Police Budget must be prepared using the bottom-up approach, in which the requirements of all police formations are collated and aggregated along with the needs of its specialized sections and branches for presentation to the Nigeria Police Council

Comment

Government notes this recommendation.

(iii) The Nigeria Police Council should, on its part, consider the budget in the light of policing challenges of the country, after which the President will make a submission, along with other budgetary proposals to the National Assembly.

Comment

Government notes this recommendation.

(iv) Utilization of budgeted funds should be decentralized and adequate spending powers should be given to appropriate Command levels.

Comment

Government accepts this recommendation.

(v) As one of its major responsibilities, the Nigeria Police Council should annually deliberate on the proposed budgets of the Nigeria Police Force, taking note of the expenditure patterns of the previous years in order to determine the funding needs of the Police and the means of securing same.

Comment

Government accepts this recommendation.

(vi) Monitoring and control mechanisms for budgetary implementation should be put in place to ensure transparency and accountability.

Comment

Government notes this recommendation.

(vii) The Nigeria Police Force should submit quarterly reports on budget performance and police effectiveness to the Nigeria Police Council.

Comment

Government notes this recommendation.

(viii) In addition Government should pursue the Police Trust Fund Bill to provide an additional source of funding for the Police.

Comment

Government accepts this recommendation.

(B) STATES AND LOCAL GOVERNMENT CONTRIBUTIONS

5.34. FINDINGS

State and Local Governments have been contributing to the Nigeria Police Force by providing patrol vehicles, communication gadgets, fuelling, allowances for special operations, etc. These contributions however are voluntary and at the pleasure of the State Governors and Local Government Chairmen. The Committee's interaction with Police Commissioners indicates that these contributions are very substantial. In some States these account for 50–70 per cent of the total operating cost of the state police command. In fact, until recently, the Police Area and Divisional commands entirely depended on handouts from their respective Local Government Councils to operate. It is significant to observe that these types of funding, generally said to be derived from state and local government security votes, are not done in an appropriated and transparent manner. It is dished out sporadically and at the pleasure of the states and local governments, and the funds are spent without any form of accountability.

535. **RECOMMENDATIONS**

(i) Whilst the contributions of States and Local Governments to the Police are appreciated, it is recommended that such contributions should be made as inputs to the main Police Budget as presented before the Nigeria Police Council, to cover gaps in funding, in support of Federal Government efforts.

Comment

Government accepts this recommendation.

(ii) States and Local Governments could also make material contributions in the form of buildings, infrastructural facilities, vehicles, etc. Such contributions should however, be made in accordance with the specifications of the Nigeria Police Force and inserted annually for appropriation in the respective budgets of the States and Local Governments.

Comment

Government notes this recommendation.

(C) **POLICE TRUST FUND**

536. **FINDINGS**

The inadequate funding situation forced the then Ministry of Police Affairs to think of a novel initiative of securing additional source of funding for the Nigeria Police. In 2001, the Ministry developed the initiative of a Police Trust Fund, which will entail a legislative framework that will levy a small percentage of the profits of companies, in addition to any voluntary contributions that may be received from other sources. After consultation with all concerned, the Ministry developed the proposed legal framework for the Fund, taking into consideration the need for its accountable use and management. This resulted in a Bill which was presented to the National Assembly. The National Assembly conducted public hearings in the Zones of the Country. The Bill however, could not result into legislation. Instead of pursuing that initiative however, a Presidential Committee on Police Equipment Fund was administratively created. This was later hijacked and converted into a private Foundation. This arrangement is fraught with accountability problems some of which have already manifested.

537. **RECOMMENDATIONS**

(i) The earlier initiative of the Police Trust Fund Bill submitted to the National Assembly should be pursued with vigour for enactment and implementation before the end of 2008.

Comment

Government accepts this recommendation.

(ii) The current arrangement of the Police Equipment Foundation should be abolished. The Government should appoint a Sole Administrator to take over the Foundation and all its activities should be probed.

Comment

Government notes this recommendation.

(D) DEVELOPMENT ASSISTANCE

5.38. FINDINGS

The Nigeria Police Force, given the magnitude of privations and neglect which it has suffered and is still suffering, would need the support and assistance from all sources possible and honourable. It is noteworthy that some of our development partners have realised some of the deficiencies in the Nigeria Police and have started some efforts to come to its assistance. Notable among these development partners are the United States and the United Kingdom, who made some efforts in developing the Police Staff College, Jos and the Community Policing Programme, respectively. It is the belief of this Committee that once the Government is seen by its development partners to be genuinely concerned and focussed in the development of its Police Force, greater support and assistance will flow from these and other sources. In fact, it is in the interest of these development partners to assist the Nigeria Police, because they also need to secure their investments and the lives and properties of their citizens who are resident in Nigeria. However, in our efforts to secure foreign assistance, we must not lose sight of the fundamental fact that the ultimate responsibility for the security of this country rests squarely on the shoulders of the Nigerian Government. Therefore, we must establish our own priorities through proper needs assessment, so that we do not become in-un-dated with foreign aid which we could do without.

5.39. RECOMMENDATIONS

(i) Government should ensure that all possible assistance from Nigeria's development partners is harnessed for the Nigeria Police, especially in the areas of capacity-building, forensic, ICT, technological equipment, professionalism, etc.

Comment

Government accepts this recommendation.

(ii) The Nigeria Police should undertake a continuous appraisal of its existing capacities and deficiencies and determine areas in which such technical and capacity building assistance are required from our development partners.

Comment

Government accepts this recommendation.

5.40. COST PROFILE OF THE RECOMMENDED INTERVENTIONS

5.41. FINDINGS

In line with the Federal Government's directive as contained in the Terms of Reference regarding the need to make definitive, measurable and practical recommendations, which could transform the Nigeria Police Force, has produced a cost profile and implementation strategy. The costing is based on the requests made to the Nigeria Police Force to produce cost estimates on vital areas where deficiencies were identified in order to guide the Government in determining the magnitude of resources required to transform the Nigeria Police by building its operational capacity.

COST PROFILE OF THE RECOMMENDED INTERVENTIONS

<i>S/No</i>	<i>Item</i>	<i>Estimated Cost</i>	<i>Remarks</i>
1.	Implementation of the Recommendations of the Dan Madami Committee's Report Approved by the Government.	—	Task Force to be appointed by IGP should make appropriate estimates.
2.	Construction and Rehabilitation of Police Colleges and Training Institutions.	N19,951,777,126.12	Estimates provided by the NPF (Special intervention needed in addition to normal budget).
3.	Construction of 2 new Zonal, 9 new State, 121 Area and 535 Divisional Command Headquarters.	N16,804,810,749.77	As above.
4.	Construction of Force CID, Abuja.	N5,134,511,530.00	As above.
5.	Construction and Rehabilitation of Barracks.	N2,320,961,274,659.74	As above.
6.	Construction of Special Medical Units at States and Zonal Commands.	—	To be accommodated in normal Police Budget.
7.	Provision of Uniforms and Accoutrement.	N31,301,687,300.00	Estimates provided by the NPF (Special intervention needed in addition to normal budget).
8.	Renovation, equipping and staffing of the Children School.	—	To be accommodated in normal Police Budget.
9.	Construction and Rehabilitation of Sporting Facilities.		As above.
10.	Building and Equipping of 37 model Police Stations.	N2,220,000,000.00	Estimates provided by the NPF (Special intervention needed in addition to normal budget).
11.	Provision of Communication Facilities.	(a) NIGCOMSAT N33,921,000,000.00 (b) Communication Equipments N103,991,290,000.00	Estimates provided by the NPF (Special intervention needed in addition to normal budget).
12.	Procurement of Motorcycles, Vehicles, Bicycles, etc, including fuelling and maintenance.	N202,522,998,750.00	Estimates provided by the NPF (Special intervention needed).

COST PROFILE OF THE RECOMMENDED INTERVENTIONS—continued

<i>S/No</i>	<i>Item</i>	<i>Estimated Cost</i>	<i>Remarks</i>
13.	Construction and rehabilitation of Jetties at Strategic Marine and Inland Waterways, procurement of boats and Launches, etc. for Marine Unit.	N18,469,276,800.00	Estimates provided by the NPF (Special intervention needed).
14.	Procurement of 2 Fixed Wing Aircraft and 6 Helicopters, one for each of the Geo-Political Zones with accessories and maintenance.	\$150 million	—
15.	Construction and Equipping of 1 Central and 6 Zonal Forensic Laboratories.	N15,874,000,000.00	—
16.	Re-activation of the Police Printing Press.	N672,000,000.00	—
17.	Provision of arms and ammunitions.	N40,487,260,000.00	5 years' requirement.

It is very apparent, from the above table, that colossal amount of resources will be involved, given the decades of neglect which the institution had suffered. For instance, in the area of accommodation, over N2.3 trillion would be required. This is owing to the fact that only 8.9 per cent of Police personnel are accommodated, as indicated in the Table below.

ACCOMMODATION STATUS OF POLICE PERSONNEL NATIONWIDE

<i>Category of Police Personnel</i>	<i>No of Personnel</i>	<i>No of those Accommodated</i>	<i>Per cent</i>
SPOs	17,984	1610	8.9
Inspectors	26,597	2,759	10.4
Rank and File	368,135	32,415	8.8
Total	412,716	36,775	8.9

Indeed, it is very clear that all other expenses are in billions of Naira. This clearly indicates that a serious intervention on the part of the Government is required to be able to adequately provide for the needed facilities that will ensure police effectiveness.

The enormity of the resources required to provide these facilities however, point to the fact that the Federal Government budget alone will not suffice, even if the entire budget is devoted to funding the requirements of the Nigeria Police. It is for this reason that the Committee is recommending a phased approach to the implementation of the reform interventions and a novel approach to securing the necessary funds for the exercise, including the resuscitation of the Police Trust Fund initiative.

5.42. RECOMMENDATIONS

(i) The Government should set up an Implementation Task Force made up of people with considerable experience in police affairs, budgeting, procurement and information and communication technology to work closely with the Nigeria Police Force to implement the recommendations of this Report that are acceptable to the Government. The Task Force will

have the responsibility of examining the requirements of the police, and determining the costs, the budget and the managerial capacity required for putting the suggested interventions in place.

Comment

Government accepts this recommendation.

(ii) In view of the enormity of the resources required to turn around and reorient the Nigeria Police Force, the implementation should be phased over a period of five years. The Task Force, in conjunction with the Police, should prioritize and allocate budgeted funds in accordance with the agreed time-frame.

Comment

Government accepts this recommendation, but full implementation should be phased over a period of 10 (ten) years.