



**FEDERAL REPUBLIC OF NIGERIA**

**FINANCIAL  
REGULATIONS**

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### **FINANCIAL REGULATIONS**

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## 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 area 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!

FINANCIAL AUTHORITIES AND  
RESPONSIBILITIES OF PUBLIC OFFICERS

## PART!

## 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

Charge of the  
Minister  
Finance

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

104. Certain financial matters of government are regulated by her laws of the Federation enacted by the National Assembly. These include the Finance (Control and Management) Act

Financial  
Legislations.

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.

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

Financial  
Regulations.

## 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 mal-practices 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 computerization 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 stamp, 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  
Responsibility  
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 function.:

(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.

(l) supervise and control the computerization 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:

(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. (1) The Auditor-General shall Carry out the following statutory functions:

(o) Financial Audit in accordance with extant laws in order to determine whether government accounts have been

Auditor-  
General  
Duties of.

Auditor  
General:  
Duties of.

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 store-keeping 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

**Free Access  
to  
Books,  
Accounts  
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.

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  
Responsibility

(ti) The Accounting Officer shall:

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 minimise 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

(i) 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:

Accounting  
Officer:  
Special  
Responsibility  
as under the  
Public  
Procurement  
Act 2007.

(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/extraministerial office and other arms of government shall perform the following duties, amongst others:

Duties or  
Heads or  
Finance and  
Accounts,

(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;

(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 Regulation, 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.

Responsibilities 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.

(it) 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;

## Chapter 1

(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 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

## Chapter 1

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

Details of  
transaction  
to  
be shown on  
receipt.

cash books and no covering receipt is required.

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

General  
Receipt  
(Treasury  
Book 6)

(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 1 ~A 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 ..

Revenue  
Collectors  
,  
Duties.

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. 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:

<i>Date</i>	<i>Receipt Nos.</i>	<i>Head</i>	<i>Sub-Head</i>	<i>Amount</i>
1 - 7 April	1002 - 1016			N 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 FR217 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.

Revenue  
Collectors'  
Cash  
books.

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 travelling 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.

Treasury  
Control.

212. Sub-Accounting officers and federal pay officers are responsible for ensuring that Revenue Collectors pay in their collections and produce their cash books for examination in accordance with Regulations 209, 211 and thereafter for reporting any failure to do so.

Sub-  
Accounting  
Officers'  
Duties.

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

Department  
Control

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.

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.

221. Any unexplained surplus cash and/or interest on bank Cash 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.

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 there on 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-form as should be used for this purpose, and definite instructions will be laid down by Accounting Officers in Ministries, Extra-Ministerial Offices and ether 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.

Arrears of  
Revenue:  
Definition.

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.

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 December in each year which remains uncollected by the following 31 st March. The return which will be submitted by the 31 st 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.

Arrears or  
Revenue:  
Annual  
Returns.

(ii) 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 31 st 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 31 st December, the income tax: (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.

Arrears or  
income Tax:  
Additional  
Returns.

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. -(ij) 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.

Arrear or 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.

Loss of Revenue by Negligence

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.

Paper Money Register.

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.

"(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.

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

Remittance  
of  
WHT, VAT  
and PAVE.

Remittance or  
IGR

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

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

## 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 controls 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.-(1) 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.
- (e) Recurrent Expenditure Supplementary General Warrant.
- (d) Supplementary (Contingencies) Warrant.
- (e) Virement Warrant.
- if) Supplementary (Statutory Expenditure) Warrant.

Provisional  
General  
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 money 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.

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.

Supplementary  
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

Supplementary  
(Contingencies)  
Warrant.

copies forwarded to the Auditor-General. The Minister of Finance will also notify the officers controlling the relevant votes of the additional expenditure authorised,

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 Contingene 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.

Contingene Fund: Replenishm ent 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 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 ministrv/extra ministerlal 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 establishments.
312. A Supplementary (Statutory) Expenditure Warrant 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.
- Supplementary (Statutory) Expenditure
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 Expenditure 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
- Application for Supplementary provision.

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.

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

- (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

.. Development  
Fund General  
Warrant .

which it is desired to exercise special control. The original copy of the 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. *Po* 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  
Supplementary  
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  
Supplementary  
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 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.

Development  
Fund  
(Special)  
Warrant.

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 ; *Federal' Government Financial Regulations Chapter 3*

(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 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. (0) 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 Account log 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.

*Federal Government Financial Regulations Chapter 4*

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 book.

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 yore 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  
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

Authority to  
Incur  
Expenditure  
!

appropriate record and ensure that the amount of the ALE is not exceeded. The officer controlling the vote shall enter the amount of the ALE in his Vote Book as a commitment. The officer to whom the ALE 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.

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  
Department.

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

Suspicious or  
Fraud,

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.

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 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

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

Authorities Lapse of.

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 subhead 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. Un allocated 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 dl 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.

Payment due  
to  
Contractors  
but not !d.

(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, r “ 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: apportionment of.

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

Sub-Accounting Officers: Payment Responsibilities.

(a) The expend-tare 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, i.e payment of advances, or other liabilities have been duly made. (See also Regulations 601 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

412. (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."

(seeFR407)

CHAPTER 5  
STANDARDIZATION 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 01) 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.

Standardization  
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  
Procedure  
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  
Procedure:  
Flow Chart.  
Authority..



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 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:  
Appropriated for  
Government

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 ease 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.o. W.) No./ (Financial Year).

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

(iv) Virement Warrant (Y. w.) No./ (Financial Year).

(v) Development Fund General (Provisional) Warrant (D.F.G. W.) or (D.F.P.o.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.1  
(Financial Year

(viii) Development Fund (Special) Warrant (D.E(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 anyone 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 'FR.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.

60S. 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 initialed 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.

(iiz) 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:

<i>Departmental Office of issue</i> ..... <i>Serial No. Of Schedule</i> ..... <p style="text-align: center;"><i>Date:</i> .....</p>			
<i>Department P. V. No</i>	<i>Payee</i>	<i>Amount N : K</i>	<i>For payment at</i>
<i>Total</i>			
<i>I certify that tile above vouchers have been entered in my Vote Book and funds are available therein</i>  <i>Signature of officer controlling expenditure</i>			

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

Payments: Where payee is an illiterate.

(the names and marks of the payee shall be attached to the voucher. Receipts in vernacular characters should likewise be certified and witnessed.)

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 receipted by any government officer in his official capacity shall be paid to the Treasury for which official receipt" shall be obtained.

Payments  
officially  
received,

Stamp Duty  
when  
necessary,

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.

(a) *Nature of payment liable to N50.00 Stamp Duty*      *Conditions under which no Duty is payable.*

(i) Receipts given for payment for goods supplied or services rendered. } If the amount is N1,000 or over a N50.00 stamp is required in respect of each signature acknowledging an amount

(ii) Refunds of amount deposited in the Treasury, unless the receipts such payments are exempted Under Table (b) } if the amount is N1000 or over a N50.00 stamp is required in respect of each signature acknowledging an amount

(iii) Fees drawn by normal salaries, e.g. Language Examiners, etc. } liable to Stamp Duty (Where the arrangement voucher makes such action Possible, amount payable to the same person may be bracketed together and be Receipted by one signature).

(iv) Gratuities for passing Language Examinations.

(v) Composite vouchers for payment of several separate amounts.

(b) Exempt from Stamp Duty Under all Conditions

(i) Payments for goods supplied or services rendered if the amount is under N1,000.00

(ti) Advances of salary

(jii) Sakarie1, duty pay, seniority pay

(iii) Duty tour, traveling and transport Allowances

(v) Wages

(vi) Refund of out-of-pocket expenses incurred and paid by officers in the course of their duties

(vii) Pensions, Gratuities, Compassionate Allowances

(viii) Repayments of prisoners' property and sums deposited in the Treasury under the provisions of the Mineral Act.

(ix) Refunds of over payments to Government

(x) Customs drawbacks

(xi) Customs duties refunded upon certificate of over-entry or upon re-importation certificates

(xii) Receipts given by officers on behalf of Government in their official capacity.

(xiii) Imprest

(xiv) Advances (other than advances of Salary) where the officer receives.

(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 514 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 Officer 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

Cash or  
cheques order  
forms.



end of payment, the officer authorised to receive cheque/cash 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.

624. Vouchers withdrawn against cheque/cash order forms must be returned to the Sub-Treasury or Cash Officer 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 un receipted 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 un receipted 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 payments voucher, the gross amount being shown as 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. Payment may be made outside Nigeria under situation encountered below:

Payments outside Nigeria

<i>(a) Nature of Payment liable to N50.00 Stamp Duty</i>	<i>Conditions under which no Duty is payable.</i>	
<i>(i)</i> Receipts given for payment for goods supplied or services rendered.	}	If the amount is N1,000 or over a N50.00 stamp is required in respect of each signature acknowledging an amount
<i>ii)</i> Refunds of amount deposited in the Treasury, unless the receipts such payments are exempted Under Table <i>(b)</i>		} if the amount is N1,000 or over a N50.00 stamp is required in respect of each signature acknowledging an amount
<i>(iii)</i> Fees drawn by normal salaries, e.g, Language Examiners, etc.	}	Liable to Stamp Duty (Where the arrangement voucher makes such action Possible, amount payable to
<i>(iv)</i> Gratuities for passing Language Examinations.		
<i>(v)</i> Composite vouchers for payment of several separate amounts.	}	the same person may be bracketed together and be Received by one signature).
<b>(6) Exempt from Stamp Duty Under all Conditions</b>		
<i>(i)</i> Payments for goods supplied or services rendered if the amount is under N1,000.00		
<i>(ii)</i> Advances of salary		
<i>(iii)</i> Salaries, duty pay, seniority pay		
<i>(iv)</i> Duty tour, traveling and transport Allowances		
<i>(v)</i> Wages		
<i>(vi)</i> Refund of out-of-pocket expenses incurred and paid by officers in the course of their duties		
<i>(vii)</i> Pensions, Gratuities, Compassionate Allowances		
<i>(viii)</i> .Repayments of prisoners' property and sums deposited in the Treasury under the provisions of the Mineral Act.		
<i>(ix)</i> Refunds of overpayments to Government		
<i>(x)</i> Customs drawbacks		

(xi) Customs duties refunded upon certificate of over-entry or upon re-importation certificates

(xii) Receipts given by officers on behalf of Government in their official capacity.

(xiii) Imprest

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

(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).

Officer  
Drawing  
cash/cheques.

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

Outstand-  
ing Vouchers:  
Returned 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 FR. 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. Violation of this Provision shall attract sanctions as provided for in this FR.

Commenceme  
nt 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 payment.

633. Irrespective of Provisions io *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.

Honoura-  
ble Mlniter's  
Approval.

## CHAPTER 7

## BANK ACCOUNTS AND CHEQUES

701. (1) '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 or 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

Right of  
access to  
bank  
accounts

of government and are entitled to any information they may require in connection with such 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 short term Mission. 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 ALE. 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 ALE. 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. ALE 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

Cheque summary register.

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.

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  
or.

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  
or.

(a) The cheque is correctly dated (Le. 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.

Disposal  
of  
cheques  
received.

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(j) 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:

(0) 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:

(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-Treasury 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.

Remittances  
or Money to  
the Field  
Officers

(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  
personal  
in line  
Ministries/A  
gencies

(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 mandate 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.

(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 (it) 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.

M 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.

Cheques drawn on banks outside Nigeria.

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. Federal

Bank Guarantee.

729. Under no circumstances shall personal cheques be exchanged for cash from any government funds.

Personal cheques.

730. (0 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

Disboured Cheques: Revenue/Below-the-Line accounts.

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).

(F) 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

Responsibility in a case of negligence

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.

Dishonoured cheques bank advice.

732. (i) Bank debits in respect of dishonoured cheques shall be cleared (in accordance with Regulation 130) or refunded by the

drawer not later than the next business day after receipt of the dishonoured cheque from the bank.

(it) Under no circumstances may a dishonoured cheque be held as cash.

733. (0 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 II).

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-authorized  
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.

Opening balance (i .e. the closing balance of the previous month)

N K

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 )

.....

Signature of Sub-Accounting Officer

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.

(0) 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.

(e) 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 monthly, accounts.

(ii) All Accounting Officers shall ensure strict compliance with the provision of sub-section (0 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. Vouchers substitutes will show month and year of account and will also contain payment voucher number, classification, amount paid and sufficient details to permit it identification of the transaction.

Voucher substitute.

8II. (i) Sub-Accounting Officer shall maintain a register of outstanding vouchers (Treasury Form 73) which shall be marked off 11S 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 all outstanding voucher, he shall take action as laid down in Regulation 626.

Accountants of self-accounting unit.

, 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.

## 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 OT revenue sub-heads, correction of accounting errors arising from misclassifications and the ultimate allocation of Un allocated Stores.
- Adjustment 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 TF23
- (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 SN and PJV are used in the Office of the Accountant-General of the Federation (OAGF) for the Preparation of Consolidated accounts, While SNs 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 PNs .
- Supplementary and principal journal vouchers.
- . (ii) PN s 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-lineAccounts; and

(d) effect annual transfers.

(iii) The SJV s 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, Le., 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 ill the vote book and tie 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

## 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 mpressts 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  
imprest

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

Procedure for  
operation of  
Imprest

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

1010. (1) 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.

(ii) Pursuant I 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-ministries 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 10 11

*(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 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,

*if*) 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.

Imprest  
accounted for  
at the end or  
financial year.

(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.

{ } 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 bookkeeping procedure for posting and balancing of the cash book (see Appendix 10 for specimen cash book rulings).

Imprest Holders' Responsibilities

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 Holder Bank Account.

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.

Inspection of Imprest Accounts ,

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

Limit of Reimbursable Imprest,

1014. (1) The limit of reimbursable standing Imprest shall be as follows:

Honourable Minister

Permanent Secretary and Director-General..	N 300,00
Directors / Head of Department	200,00
Head of Formation in each state and any	100,00

Other Imprest Holder.. .....60,000

(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 strongroom or reserve cash safe(s) for the custody of such cash and stocks, secured as 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  
safe:  
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-  
room  
•.

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.

Respon-  
sibility  
for  
custody  
of  
public  
money

(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 holders for safe and strong rooms,

1109. The holders of original keys of saves, 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

Loss key; Action required

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.

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  
interference  
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 31<sup>st</sup> 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  
Safe

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 tacked 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 postages 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 on 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. (1) 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.

*(it)* 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

Retention of  
 security  
 documents  
 and books.  
 after use.



made therein):

(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 Book

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 (see 1220)

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

(ii) Officers having in their custody any of the documents specified in (c) 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 offorms (original, duplicate, triplicate and quadruplicate, as the case may be)~ill bear Ute 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 receipted 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 receipted 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.

Issue. by Sub Accountng 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.	Responsibility for checking all 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.  (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.	Taking on charge and safe custody by users.
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 1205 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 1225).	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.	Receipt is not to be altered.
1216. A defaced or mutilated receipt licence leaflet shall be cancelled with the words "cancelled" endorsed on an copies of such receipts and retained in the booklet for audit purposes .:	Defaced or mutilated receipt.
1117. 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 or 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 Accountant-General, Accounting Officers, Auditor-General or Inspector-General of Police. [See FRI132 (i) (c)]	Disposal of triplicate copies of receipts and licence forms'
1210. In the case of receipt and licence leaflet with fixed value [see FR 209 (iJ)] 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: (a) Serial numbers of unused receipts on hand at commencement of tile 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.	Monthly Returns or Receipt and Licence Books.

(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 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. without the approval of the Accountant-General.

Missing receipts and licence books.

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.

handing 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.
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.
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. The instructions shall be subject to approval of the Accountant-General in consultation with the Auditor-General.
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,
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.
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.
1307. A deposit shall not be repaid at an office other than that at which it was received.

Deposits  
Accounting  
for,

Funds not to  
be kept under  
deposit!

Special  
instructions in  
accounting  
code,

Deposit  
register:  
mainten-  
ance  
or.

Information  
required on  
receipt  
voucher.

Treasury  
receipt to be  
produced for  
withdrawals.

Withdrawal.  
to be made at  
receiving Sub-  
Treasury.



<p>"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.</p>	<p>"LIn- " withdrawn deposit money.</p>
<p>J309. Deposit of over two years, except prisoners property, shall not be repaid without prior approval of the Accounting Officer of the ministry/extra ministerial office and other arms of government.</p>	<p>Old deposit: withdrawn.</p>
<p>-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.</p>	<p>Unclaimed deposits: Transfer to Revenue or.</p>
<p>" 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.</p>	<p>Deposit under Immigration Act</p>
<p>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.</p>	<p>Monthly reconciliation "</p>
<p>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.</p>	<p>Annual Balance,</p>

## 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-per  
sonal  
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 N50,000.00 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) Notwithstanding 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 expenditure 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:

(a) Minister/SGFIHOS	35,000.00 per diem
(b) Permanent Secretary	20,000.00 per diem
(c) Officer on GL. 15-17	16,000.00 per diem
(d) Officers on GL. 7-14.	12,000.00 per diem
(e) Officers on GL. 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 traveling either alone or as a member of a delegation on overseas tour at the prevailing rates at the time of the tour.

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

(a) Minister/SGFIHOS	\$900 per diem
(b) Permanent Secretary	\$600 per diem
(c) Officer on GL 15.J.1	\$425 per diem
(d) Officer on GL 07-14	\$381 per diem
(e) Officer on GL 01-06	\$206 per diem

Duty  
Tour  
allowances  
for  
tours  
within  
Nigeria.

Authority  
for  
Estacode  
overseas,

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 Traveler'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) 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 aPPJovai from his Accounting Officer, The ministry or agency shall however refund such additional payment to the mission.

Officers' not to  
over stay,  
Duty  
tour

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.

#### C-ADVANCES : MISCELLANEOUS

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

Advances  
for  
correspondence  
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 or 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 unrecoverable 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 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.

Officers on Transfer; Transmittal of outstanding advance.

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

Advances: officers to ensure repayment.

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

Accounting officers responsible for recovery.

## 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. Salaries to be paid monthly.
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. Dates for payment.
1505. The Accountant-General shall prescribe dates in the month on which salaries and Allowances shall be paid. Accounting officer: responsibility of.
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.
- (it) 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. (o) 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 Withholding of Salary.

without delay.

(ii) An officer who first receives information about the resignation, termination, dismissal, death, withdrawal or retirement, of another officer 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.

'Increment: Notice of.

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.

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 extent law.

'Cessation DC 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 "moneys".

1512. Any undue delay in the payment of pensions or salary or any other regular recurrent payments shall misappropriation of government funds or any other regular recurrent payments shall be investigated by the Director, Finance and Accounts and when appropriate, the circumstances reported to the Accounting Officers.

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 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. ~.

Transfer of Personal Last Pay Certificate.

(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 /S/S) 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 deduction.

## 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

15.18. (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.P.174 (a) or T.F.174 (b)]

(b) payroll, in duplicate (T.P. 2 PRA or T.P. 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.P. 2 PSA or T.P.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.P. 174 (a) or T.P. 174 (b)]

shall show the following:

Personal  
Emoluments  
records;  
form  
01

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 F.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).

Standard  
system  
of  
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:

(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

Payroll Processing Action by Payroll section.

Chapter 15

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 raisenecessary 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 TFI 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.

G) 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 (If 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.

G) On completion of action as per (h) above, the payrolls supported with all the necessary documentation 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:

(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

Action by  
Internal  
Audit Unit

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

Cash  
deficiency.

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.

1601. (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 or Accountant-General or the Federal Government and Conditions.

(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) It 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.

(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

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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.

(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. ' 2(9) 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

## Chapter 16

or to the Banks, viz

Under N250,000.00	Confirmed employees not below Executive Officer (Accounts).
N250,000.00 - NS00,000.00	Not below the ranks of Accountant II or its equivalent.
OverNS00,000.00	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 NS00,000 - One NCO or Two Police Constables,
- Group B - N1,000,000 - NS,000,000 - One NCO and three Police Constables,
- Group C - NS,000,000 - N10,000,000 - One NCO and four Police Constables,
- Group D - Over N10,000,000 - 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.

O) 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 Finance 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.



(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, the following:

(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 entered in full detail against the supporting documents;

(c) all charges to a vote or account for which the Accounting Officers 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;

Duties of  
Head of  
Finance  
and  
Accounts

(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

G) 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.

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

(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.

Transact  
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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:

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

Payments  
General.

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

{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.

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.

1704. (1) The Head of Internal Audit shall submit to his Accounting Officer a detailed annual audit programme with copies to the Accountant-General.

{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

Polity  
or.

Internal  
auditor:  
deployment  
of.

Internal  
auditor:  
dutia  
or.

. Annual  
audit  
programme.

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 subheads, 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.

if) 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.

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.

(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.

Prepayment  
audit of  
payment  
voucher.

Monthly  
quarterly  
half  
yearly and  
special  
reports.

(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.

Progr  
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regist  
er.

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

Audit  
instru  
tion

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 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.

Instru  
tion  
in  
Internal  
audit  
staff

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.

Instru  
tion  
in  
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.

Instru  
tion  
in  
Internal  
Audit  
Staff

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:

(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.

(iii) 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 designation 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" .

(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 17)2 (i).

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

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 bis negligence:: shall bear the maximum penalty of surcharge or replacement cost as confirmed by the Accountant-General.

Loss or 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

Intunal auditor: rrn 8~ess to )torn 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.

(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.

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.

Annual  
Board  
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1804. Surprise Boards will be appointed three times during each year to examine the cash and accounts, 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.

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.

(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 Suspension of business at the end of the financial year and the time of the survey. Cash Where the cash survey could not be completed in one day, the unverified portion of the cash must be kept separately in the safe.

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

1805. (i) A Board shall consist, of three officers including the

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 ail 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  
proceed  
ings.

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  
Inspecti  
on by  
accounti  
ng  
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.

„ Mod~ or  
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.

Rate or  
monthly  
deductions.

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

(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 "

Exempted  
officers.

1903. The following categories of employees shall be exempted from the scheme:

(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:

(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.

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.

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.

Accounting  
for the  
contribution.

Subsidiary  
account  
pension  
unit.

Below-the-  
line  
classifica-  
tion  
code.

Director  
of  
Finance  
and  
Accounts  
shall  
issue  
Treasury  
Receipt  
Book  
6.

1908 (i) Actual deductions of 7" % or 2 '1/2 % contribution as the case may be, from the personnel emolument shall be effected during the pay-rolling process.

Actual  
deductio  
ns lo  
be  
effKted.

(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/extraministerial offices and other arms 'of government, Below-the-line classification code. The TF15 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 TFI. 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,

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ary  
Cllsb  
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

Deductio  
ns.  
ncorded  
in  
the casb  
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  
COpilHO  
TF  
IS for-  
warded  
with  
scedulH  
of  
contribut  
on

(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:

(i) The Accounting Officer;

(ii) Accountant-General;

(iii) Auditor-General;

(iv) The Budget Office;

(v) The National Pension

Commission; and

(vi) The Pension Administrator.

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"pom.

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  
certificate  
stating  
total  
contribution  
by the  
officer

(ii) On receipt of the LPC and the certified true copy of the 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  
certificate  
stating  
total  
contribution  
by the  
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:  
Total  
of  
deductions  
to be  
transmitted

(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-USERS 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:

## (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.

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.

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.

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.

Responsi  
bility.  
rornhides.

Use or  
orne.illl  
trausport

Transp  
ort.  
rreight  
and  
pOllag  
es:  
sulnor  
transp  
ort.

AHBtb  
nhlclr  
to driver.

Fuelin  
g or.

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.

Serving  
spare  
parts

2007. Service charts should be prepared by transport officers showing the details of vehicles owned by ministries, 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.

1008. 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.

Illustration  
of  
diary.

1009. 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

1011. 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  
to  
be  
observed.



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:

- (a) his name and address;
  - (b) the name and address of his Ministry or Agency; and
  - (c) the identification mark of his vehicle.
- (ti) 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.

Driver:  
action  
by.

Head of  
Department  
or  
Division  
action  
by.

Inspection  
by  
mechanical  
engineer  
;

Note  
for  
guidance  
of  
inspection  
officer.

Claim  
against  
Government.

Inspection  
following  
receipt of  
claim  
against  
Government.

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.

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.

2015. The representative of the Federal Ministry of Works shall be a person whose evidence shall be relied upon in any law court in a civil case.

2016. (f) A claim for compensation for damage or injury arising out of a motor vehicle accident is received, the Director, Administration and Supplies shall promptly acknowledge receipt of the claim.

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.

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.

Board  
of  
Enquiry  
appointment  
of.

2010. 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.

2021. The Accounting Officer may dispose of an accident report, and order the repair of the government vehicle when:

(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:

(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. (1) The report to be submitted under Financial Regulation 2022 must contain, inter alia, details 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 re-occurrence.

Accounting  
Officer  
Authorised to  
deal  
with.

Accounting  
Officer  
to  
report  
to  
Ministry of  
Finance:  
2.

Report of

Accounting  
Officer:  
from  
of.

(ii) The report of the Accounting Officer shall be supported with the following documents:

(0) A copy of the report with the attachments, from the Director of Administration, Head of Unit or Division, as required by Financial Regulation 20 19.

(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  
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 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  
or  
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  
return.

(0) 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.

#### ENDNOTE

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.

Allocated Stores.

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.

Unallocated 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.

Stores: According to Classification.

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.

## PART II

## STORES : B'OO~ AND FORMS OF ACCOUNTS

2106. Every officer charged with responsibility as defined in FR. 2402 and 2403 will ensure that proper stores ledgers are maintained to record all receipts and issues from stores.

Stores  
Ledger;  
maintena  
nce  
or.

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  
or  
**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  
pr  
pages.

(ii) Each sheet in use shall be given same folio number on both sides and when a replacement sheet of anyone item is inserted for one that is exhausted, in brackets, e.g., 5 (2). Completed sheets when withdrawn from a loose-Leafledger in current use shall be filed in numerical order in a separate binder ..

2109 (i) In place of a bound or loose-leafledger, a system of controlled cards may be used. Control of cards shall follow the procedure for loose-leaf binder sheets as shown in FR. 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 FR. 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 FR. 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 FR. 2401: In the case of Un allocated Stores, the ledgers and vouchers will record both quantity and values. Unserviceable and obsolete stores shall be posted in a separate ledger, supported by a consignment note.

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.

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.

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.

2115. Receipt and issue vouchers shall be numbered consecutively for each financial year and filed in numerical order.

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.



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 air 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  
additions.

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 cards which will be posted from the vouchers immediately the stores are physically received or issued.

Tally  
cards:  
General  
and  
posting.

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 peeled 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

2111. Registers shall be kept to record the following:

(a) All short-landed, missing and damaged articles (Claims Register: see Financial Regulation 2407).

Register.

(b) Issue 1/ Allocated Stores on loan and their return (see ER. 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  
of 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 II.

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.

Store  
Documents  
Security.

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.

Specimen  
and  
special  
set  
forms:  
approval.

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  
code.

**PART III**

**SUPERVISION AND CUSTODY OF STORES**

Store  
Form.

**2128.** Every public officer is personally and pecuniarily responsible for government property under his control or in his custody.

Responsibility  
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.

Responsibility  
; 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.

Responsibility  
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:

Responsibility  
or  
storekeeper  
per handling  
or  
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:

Responsibility  
or  
storekeeper  
pers  
security  
and  
maintenance  
of stores.

(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 these 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,

Limit or  
reduction  
of  
duties or  
stom  
omcu/l  
t-k  
verifierJ.

2134. All stores are subject to the following inspections:

Inspection  
ns.

(a) The inspection of all stores within the ministries/extraministerial 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.

(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 when the 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 or.

Plant and tools.

Fire appliances

Issue on loan,

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 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 or 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

Write-off.

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).

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 SUPP9rt 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) "

Replace-  
ment  
of  
expenda-  
ble  
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.

2209. Every item of plant shall be numbered in a series to be recorded in a register at the headquarters of a ministry/extraministerial 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.

Definitio-  
n of  
plant.

Registra-  
tion  
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. Zntor~es 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.

Inventor-  
y or  
accesso-  
ries.

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, servicin~ and details offuel and oil consumption

Log  
Book;  
maintena-  
nee  
or.

2213. Plant which has become unserviceable or lost shall remain on charge in the plant ledger pending examination by a Board of Surveyor Board of Enquiry and the authority for disposal and write-off to be given under the provisions of

Plant write off.

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.

Furnishing of Residential quarters, Government

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.

Furniture ledger: maintenance.

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.

Master inventory record; - public office

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.

Furniture inventory board.

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.

Master inventory record; - Quarters,



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.

Registrat  
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equipme  
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## PART II

## UNALLOCATED STORES

2220. The provision of Part II of this chapter shall apply to the control of un allocated 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 whe-n 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.

Unailoc  
ated-  
stores. .

Unalloc  
ated  
stores  
purpose  
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2222. The maximum limit. of the value of the stores which may be held in stock at anyone time shall not be exceeded without the authority of the Minister of Finance. -

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.

Maximum  
stock  
holdil'g

2224. The c6st~fstores purchased to replenish standard stocks, and - stores imported and hanqled by an unallocated stores organisation for a specific work or service, shall.be changed in~lly to the unallocated stores sub-head of the current estimates, 1lhaer the item of "Purchases-of stores " ,

Applicatio  
n, or  
l'io8Dcial  
Regulatio  
lll.

2225. -The cost of stores purchased locally for specific projects or service shalrbe charged direct to the relevant vote of the project or service.

Vote to  
be  
charg  
ed.

2226. The "cost" of unallocated stores for accounting purposes shall be':

Local  
PUrchOI1  
ror  
lpecInc  
project  
for  
service.

COlt of  
110m,

(a) For imported stores-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:

(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.

Minimum  
records.

2230. The Purchases Journal or Stores Cost Book shall be the prime entry record for taking on charge of the stores received. It shall be a manually written record in columnar form conveniently divided to facilitate:

(a) The reconciliation between the prime entries-for stores received with the accounting entries in the abstract, (see Financial Regulation 1605 (e)).

Purchase  
journal.

(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 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 to see Financial Regulation 1607).

Issues  
journal  
or stores  
summary.

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 261 0.

(e) To accommodate the increase or decrease in the valuation of stocks on a change offixed 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 Shortfalls 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".

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excess  
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OD the  
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and  
ncrn  
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.

**Stores 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 the carrier or supplier shall be passed 1& the shippers by the officer in charged 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-barges account will reflect the periodic tools of the value of the claims made, settled or written-off and the balance of the values of claim outstanding.

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or good.  
damage  
d.

2236. A claim shall not be made when the value of the short-landed damaged stores does not exceed \$50,000.00.

Claim, when no claim is 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.

Claim written-off.

2606 (a), may be charged again: 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 expenditure "Unallocated Stores Deficiencies," by a transfer adjustment 2 an expenditure credit to the item of "Purchases"

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.

Stock Verification.

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

Losses or damages, for which no service is rendered.

2240. The provisions of chapter 26, concerning losses of stores shall apply.

## 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/extraministerial 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.

Derivatio  
n or  
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.

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stores:  
Butnarisi  
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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:

Instructio  
ns  
for  
incurring  
expendit  
ure.

(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

Issuance  
of  
local  
purchase  
and job  
orders,

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.

(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  
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stores  
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306. (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  
loss of  
local  
purchase  
artier.

(ii) The 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  
loc:&l  
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 subsection (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.

2309. Tenders invited in accordance with YR. 2303 (b) shall be considered in line with the provisions of the Public Procurement Act.

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.

2311. Where 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.

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  
security  
of.

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Tenders.

Purchas  
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stores  
indent  
in lieu.

Indent for  
local  
procurement

Local  
Purchase  
Order  
PPA  
compliance



## 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:

*Source of receipt of stores*

(a) Importation *Ledger entry supported by Stores Receipt Voucher*

(b) Local Purchase Duplicate copy of invoice.

Source of stores and supporting vouchers.

(c) Transfer from other stores Copy of Stores Receipt Voucher and triplicate copy of Local Purchase Order.

Copy of Issue Voucher from the transferring store ( stores Form 4).

(d) Conversion and Manufacture Copy of Conversion Voucher (Stores Form 5).

(e) Returned Stores Stores Receipt Voucher (Stores Form 3)

(j) 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 un allocated stores ledger shall be supported with the prescribed vouchers according to receipt of stores as follows:

*Sources of receipt of stores*

(a) Importation *Ledger entry supported by Stores Receipt Vouchers (Stores F.orm 3) with relevant*

Invoice. Invoice.

(b) Local Purchase

Stores Receipt Voucher (Stores Form 3) and triplicate copy of Local Purchase Order.

(c) Transfer from other stores

(d) Conversion and manufacture

(e) Returned Stores

(f) Excesses taken on charge

(g) Any other source



As Required for Allocated

Stores detailed in Sub-section (i) above

(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 ER. 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.D. (see ER .2415).

(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. (z) 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.

Payment voucher for stores certificates.

Invoice control register.

The register shall provide columns for entries to show:

- (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.

LPOI  
part  
Execut  
ion

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.

2405. Stores receipt vouchers shall be issued in triplicate and will be distributed as follows:

Distribut  
ion  
orSRV.

(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.

Transfe  
r or  
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  
or  
import  
ed  
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/extra ministerial 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 or  
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.

Import  
ed  
stores:  
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 per P.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  
or  
stores  
check  
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or  
docu  
ments.

2411.(1) All receipts into a store will be checked against the relative document by the storekeeper and another officer as prescribed in FR 2407.

(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

1412. (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.

Reeelp  
t or  
stores:

(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.

1413. (i) A requisition shall not be accepted and passed to the storekeeper until it has been examined by the responsible officer, to ensure that it is signed by the authorised requisitioning officer, the correct rate of charge is quoted, the quantity required is not excessive, and the voucher is otherwise correct. The Director, Administration and Supplies shall furnish specimen signatures of authorised requisitioning officers to the stores issuing units.

Requisit  
ion  
for  
stores  
prepa~~  
tion.

(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.

Stores  
issue  
voucher  
s:  
prepara  
tion  
or.

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 ER. 2422. The voucher shall then be ruled-off and initialled. The issuing officer will sign each voucher.

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  
voucher:  
distributio  
n or  
allocated  
stores.

2416. Unallocated Stores Issue Vouchers shall be raised and distributed in accordance with the approved accounting instruction as stipulated in FR. 2422. The number of copies required must include, in addition to those enumerated in FR. 2415, an accounts copy, and a copy to support the monthly summary of receipts and issues.

Stores  
issue  
voucher  
n:  
unallocat  
ed  
stores  
distributi  
on.

2417. All copies of Stores Issue Vouchers must be clearly marked "Original", "Duplicate", etc.

2418. (i) After a stores requisition has been accepted in accordance with FR. 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.

Stores  
issue  
voucher  
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classific  
ation  
of  
copies,

(ii) Stores may only be issued by or in the presence of an authorised Issuing Officer.

Issue of  
Stores:  
procedu  
res,

(iii) Whenever the establishment of a store permits, the issuing storekeeper should not have access to the mainstores 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.

Issue of store conversion vouchers.

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.

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 stores write-off or 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. Store 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), II 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 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.

Issue or  
store:  
GenéPIIL

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.

Unlued.  
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.

Unu  
sed  
store  
s:  
Alloca  
d.

(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 tools 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

Comple  
ed  
project;  
tools  
in  
use and  
recovered  
stores.



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.

(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 acknowledgment. The incoming officer shall report the discrepancies to his senior officer, who will obtain an explanation from the outgoing officer

Discrepancies,

. Receipt vouchers will be prepared for excesses which shall be taken on charge in the usual manner. The officer-incharge will forward a report to Accounting Officer who will take necessary action as prescribed in chapter. 25.

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 or outgoing  
Cer.

(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.

Responsibility for deficiencies.

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  
"Kisler.

2434. The handing-over of furniture in Government quarters is dealt with in the Public Service Rules.

Furniture in Government 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.

Losses of funds procedures.

2502. (i) Where a cash loss to the value of NS0,00 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.

(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.

2504; (i) The Officer in-charge of the office in which the loss occurs shall take the following actions:

(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 reoccurrence of the loss.

(e) Ensure that the accounting entries as prescribed in FR.

2524 and 2525 have been made.

Losses  
over  
Rs.50,000.  
00

Approved  
by the  
Accountant-General.

(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 Office 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 condition:
  - (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
  - (j) if collusion is suspected.

2506. The Accounting Officer shall take the following actions:

Action II, - the Accounting officer.

(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.

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.

(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.

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.

Actions  
by the  
Accounting  
Officer  
General.

Action by  
Federal  
Civil  
Service  
Commission.

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.  
officers,

2511. The following action(s) shall be taken where state officers are involved in loss of federal fund:

(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.

LOII or  
federal  
fund!  
in Abuja  
involving  
only  
State  
officer(!).

(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.

(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.

Loss or  
Federal  
fund  
in the  
Head-  
quarters  
involving  
Both  
Federal  
and  
State

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 or  
Federal  
Funds  
Controlle  
d by  
A State  
officer  
in R Stlt~

2514. Where a loss involves both federal and state officers, the action to be taken shall be as in FR 25 I 1 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.

Lou 01  
Federal  
Fund.  
involving  
State and  
federal  
omc:en.

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.

Definitio  
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ittee.

2517. The Committee shall be composed of the following members:

Composi  
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ee.

(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.

(j) 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.

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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  
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(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 25022519, 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>
<p>a. Loss of Cash</p>	<p>Charge the loss to the A d v a n c e a c c o u n t under the authority of a payment voucher.</p>
<p>b. Fraudulent or over- payments made and discovered within the same financial year.</p>	<p>Transfer the amount by raising adjustment Voucher debiting advance accounts, and c r e d i t i n g the a c c o u n t originally debited.</p>
<p>c. Fraudulent payments made in a previous financial year charged against the Consolidated Revenue Fund, or the</p>	<p>Transfer the amount by Adjustment voucher, - debiting advances account and crediting Revenue Miscellaneous Head "Sundries" Sub-head of The current years Estimates</p>

d. Fraudulent payments and over payments made in a previous financial year charged against public fund other than at (c) above. fund other than at (c) above.

Transfer the amount by adjustment voucher by debiting advances account and crediting account originally debited.

c. 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

*TypeS of Loss*  
g. Abandonment of the Recovery of an amount of advance Charged Initially on advances Account.

Registered by the Accountant General as a loss.

*A ccounting Entry Requ ired*

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 recover of ~paid revenue . .

No adjustment is necessary but abandonment of the . claim must be registered by Accountant-General as a loss.

<p>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 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.</p>	<p>Omcert o initiatr Ql:1#U nting rntry.</p>
<p>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".</p>	<p>Recove ry or the lou.,</p>
<p>2528. The receipt of a surcharge, either by installment or full payment. shall be credited to the Miscellaneous Revenue Head of the current year's estimates, under sub-head "Sundries".</p>	<p>S'ji n:huge clRuffica tioll or reeceipts,</p>
<p>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.</p>	<p>Losses written off: Cblssilica tion or.</p>
<p>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 (or 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.</p>	<p>Applicati on ror fundi to cover lossn.</p>

## 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 or:  
wilbin  
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.

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onnljng  
or:  
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s.

2533. The officer convening a Board of Enquiry shall forward a copy of the convening order with full terms of reference to:

- (a) Accounting Officer;
- (b) Accountant-General;
- (c) Auditor-General; and
- (d) Chairman, Federal Civil Service Commission.

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2534. The establishment and constitution of Permanent Board of Survey and Enquiry shall be guided by the following:

(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.

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(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.

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.

(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.

(e) 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;

Sitting of  
the  
Board  
and  
interim  
reports.

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(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;

(j) a recommendation as to the fixing of responsibility for the loss in whole or in part;

(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.

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:

(ii) For Boards of survey appointed at state level, this procedure shall be varied according to the state's requirements,

Distribution  
or  
board's  
reports.

Boards  
report:  
accounting  
officer.

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 or storage.

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 or.

(A) The original cost or the estimated value of a unit of each item, whichever is applicable, does not exceed N20,000, and the sum total of the value of the items does not exceed N100,000.00.

(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 or Illora. cl on 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

(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 re-occurrence of the loss.

2604. On being informed of the loss, the Head of Department or Unit shall :

(0) 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.

(e) 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 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;

(o).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';

Head of  
departme  
nt or  
unit;  
action  
by.

Board of  
inquiry  
when  
to  
convene  
.

(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;

(6) 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 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:

(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 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.

Accountant-  
general  
Action  
by.

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:

(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 Office.

(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  
or  
unserviceable  
stores.  
by  
Accounting  
officer.

Write-off  
or  
unserviceable  
store, 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 or.

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 or plants or vehicles: write off or.

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 HHD or 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 ;

(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.

TF 147;  
action  
by  
Accounting  
Officer.

(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  
Accounting  
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.-(1) 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:

Grounds for disposal of operational animals.

(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.

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:

(a) One veterinary officer and two senior officers, one of whom shall be an accounts officer, shall constitute the Board.

Procedure for boarding.

(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.

(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.

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.

(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

Operational  
animal  
destroyed  
by  
officer.

Operational  
animals  
destruction  
certificate.

Disposal  
of  
report  
And  
distribution.

Delete  
from  
stock  
register.

any officer to whom such power is delegated.

2631. Loss of live animals shall be reported to the Accountant-General (and the Auditor-General on T.P. 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.

2633. The Accountant-General shall record as losses all cases of theft of animals against the ministry/extraministerial office and other arms of government submitting such report.

Write-  
off of  
Animals

#### PART IV

#### ACCOUNTING PROCEDURE FOR THE WRITE OFF OF STORES LOST OR UNSERVICEABLE

Action  
by  
account  
ant-  
General

26:1.4. 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).

2635. The provisions of Financial Regulations 2523 to 2527 will apply, *mutatis mutandis*, to the write-off of lost stores and stores rendered unserviceable.

Memoran  
dum  
record.

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.

Write -  
off of  
stores.

Entrie  
s be  
made.

2637. The procedure for the write-off of unallocated stores shall be in accordance with Financial Regulations Chapter 22 Part II.

UnalloC  
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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 Surveyor '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.
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.
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 ..
2704. (i) At the end of every stores inspection, the storekeeper or stores officer shall sign the survey sheets with or without comments.
- (ii) In addition to any special check that may be required, a Board of Surveyor 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;

Inspection of stores at least twice annually,

Closure of store during a survey,

Procedure: programme of inspection .

Procedure: method of inspection.

(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;

(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 Surveyor 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:

(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 of Stock Verifier involving a loss of stores, or the unserviceability of stores shall be dealt with in accordance with the provisions of chapter 26.

report of  
the  
board or  
stock  
verifier.

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) 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 or stock verifier.

2803. The stock verifier shall:

(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.

Head of unit responsible to Accounting officer.

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 verification 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 .

Reports generated by stock verifiers.

Accountant -General and Auditor-General.

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 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.

Stock  
verliien  
stamp'.

(ii) Stock verification stamp holders shall not be below Grade level 09 in the headquarters and grade level 08 outside the headquarters.

(iit) An application for new or replacement of stamps shall be endorsed of 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:

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stamp',

(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  
Consideration

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  
s3  
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

(6) 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.

BPP:  
Regulatory  
organ,

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.



2905. Except as .exernpted 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.

Revie  
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thresh  
old.

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.

Certificat  
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'No.  
Objectio  
n' to  
aWRnj  
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  
compe  
titiv  
biddin  
g.

(ii) The provision of sub-section (i) above not-with- standing, 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 ofN o-Objection" is obtained from the Bureau.

No  
paymen  
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above  
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ds.

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  
Eligibili  
ty.

(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) none 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.

Proof of Eligibility.

(ii) Notice of the disqualification of any bidder shall be conveyed to the Bureau for Public Procurements with reasons given.

Disqualification 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,

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.

Persons - disqualified to bid.

Modelary 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:

(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 of Public Procurement from time to time, there shall be an Approving Authority in every procuring entity, viz:-

(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 Parastatal 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:-

(a) the Accounting Officer or his representative who shall be the chairman;

Ministry  
of  
Finance  
to  
consult.

Approving  
Authority.

Procurement  
planning  
committee:  
establishment  
and  
composition.

(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-

(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;

(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-

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governmental organization working in transparency, accountability and/or anti-corruption are-s;

(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) debriefbid losers on request;

(f) resolve complaints and disputes if any;

(8) obtain and confirm validity of performance guarantee;

(h) obtain "certificate of ' No objection' to award contract" from the Bureau.

(i) execute contract agreements; and

0) 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.

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 contractor/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  
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(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. (1) 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.

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(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  
considera  
tions

(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) Tenders shall be requested to purchase the designs for a nonrefundable fee, the amount of which shall be determined from time-to-time.

Right to  
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bid  
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protect  
fills.

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.

(ii) Further to sub-section (i) above, it may also cancel procurement proceedings in the public interest without incurring any liability to bidders.

2927 (t) 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.

Valid  
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(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;-

Bid  
opening  
process

(0) 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,

(0) 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 :-

(0) 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;
- (e) 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;
- G) listing of rejection of bids, where applicable;
- (k) decision of rejection of all bids where justifiable;
- (1) recommending for award; and
- (m) Writing-up of the bid evaluation report.

Subject

(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 re-e bidder who no longer has the capacity or resources to successfully perform the contract.

Chapter  
29

(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.

(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 comparing 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.

(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 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.

Interest  
on  
delayed  
payment.

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:-

(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

Records  
of  
procurement  
proceedings.

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.

Special  
bidding  
methods  
distinguish  
hed.

(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:-

(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 under any of the following conditions:-

(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.

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 (1) 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 the contractor/supplier-with the lowest bid.

(v) A contractor or supplier with a successful proposal reserves the right to withdrawal his tender at any point before the evaluation to

Two-stage bidding application

Two-stage tendering procedure.

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 temper-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 apply.

2941. Ministries, extra-ministerial offices and other arms of Restrictive tendering government shall resort to the restrictive method of public procurement on the following condition:

Restrictive tendering co-

(a) the goods, works, and service are only available from a limited number of suppliers or contractors.

(b) the time and cost of evaluating larger number of tender 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 ~edurf/

(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 FR2940).

(ii) All invitations for restricted biddings shall be published in the procurement journal

Requ's! for quotation s

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.

Condition

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:

(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;

Direct procurement: ground Cor.

(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 of 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  
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(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.

Emergen  
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procure  
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procedur  
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2947. A procuring entity may procure goods, works or services under all emergency situations such as:'

(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.

(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  
consul  
ting  
needs.



2950. (i) A ministry, extra-ministerial office or other arms of government shall call for expression of interest or Applications for pre-qualification from consultants where their services so required have been fully ascertained.

Services for ascertained needs.

(ii) Pursuant to S11b-section (I) above, a notice shall be published in at least 2 (two) national newspapers and the procurement journal.

2951. (i) Notwithstanding the provisions of FR2945, a ministry/extra ministerial office or other arms of government may, without publication, invite Of 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  
proposals,  
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.

Submissi  
on of  
proposab  
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2955. (1) 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;

(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.

Subm  
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proposat  
After  
deadline:  
criteria  
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**2957** (1) 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:

(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;

Evaluatio  
n er  
proposal  
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(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.

(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.

(ii) In pursuance of the provisions of sub-section (i) above, the procuring entity shall:

(0) 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.

General  
 selected  
 procedure.

Selection  
 based  
 on  
 technical  
 and  
 price  
 factor;

(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.

(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.

(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,

Invitation of winning consultant for negotiation.

Selection based on quality-based factor.

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.

2962. A ministry/extra-ministerial office or other arms of government shall treat proposals and any negotiations or selection procedure as confidential and avoid the disclosure of their contents to competing consultants.

Confidentiality DC proposals,

2963. The Bureau of Public Procurement may review and recommend for investigation by any relevant authority any matter related to the conduct of procurement proceedings by a ministry, extra-ministerial office or other arms of government, or the conclusion or operation of a procurement contract if it considers that a criminal investigation is necessary or desirable to prevent or detect a contravention of the Public procurement Act.

Monitoring and review or procurement: BPP.

## PART V

### PUBLIC PROCUREMENT CONTRACTS

#### MISCELLANEOUS

2964. (i) The disposal of any public property shall be regulated by the provisions of the Public Enterprises (Commercialisation) Act 1999 as well as those of Public Procurement Act 2007.

(ii) The open competitive bidding shall be the primary source of receiving offers for the purchase of any public property offered for sale.

(iii) All disposing entities i.e. ministries, extra-ministerial offices and other arms of government shall comply with the guidelines that the Bureau for Public Procurement shall issue from time to time for purposes of disposing public property.

Disposal of public property: guiding principles.

2965. The accounting officer of a disposing entity shall cause a valuation report to be prepared by an independent evaluator or such professional with the appropriate competence on public property intended to be disposed of before such property is listed for disposal.

Pre-bidding valuation report.

2966. The general principles applicable under the open competitive bidding process in respect of public procurement shall also apply to the disposal of public property (see FR2940)

2967. (i) The Bureau of Public Procurement shall stipulate the code of conduct for all public officers, suppliers, contractors and service providers and which shall be anchored on the principles of honesty, accountability, transparency, fairness and equity.

(ii) These principles of honesty, accountability, transparency, fairness and equity shall apply to every stage of bidding process either for procurement of goods and services or disposal of public property up to the award and the execution of contract.

Disposal of public property: procedure.

Code of conduct: public procurement;

## 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).

Treas  
ury  
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:  
restrictio  
n 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.

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officer  
s.

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 or 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 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 NI,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 NI,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: Overpayments 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.

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.

6.

3007. Officers in charge of salary payrolls shall ensure that the appropriate rent is deducted from the salary ;)f 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 or  
Govern-  
ment  
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 or  
correcti-  
on  
fluid  
prohibit-  
ed.

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/article 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.  
(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:

Station-  
ery;  
purchas-  
e or.

(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.

Contract  
ors:  
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  
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  
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.

Assets  
not  
collected.

If collusion is however established, the officer (5) involved should be removed from that schedule and made to face disciplinary action. '

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).

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.

(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).

Failure to account for Government revenue.

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.

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;'

Non-payment for use of Government property.

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 4 I 5 and fails to reply to the

Premature scrapping of assets at low prices.

Poor cash management.

## PART II

query, shall be removed from the schedule and be disciplined in accordance with the Public Service Rules.

**IRREGULARITIES NOT DIRECTLY OR IMMEDIATELY RESULTING IN LOSSES TO THE GOVERNMENT, BUT WHICH INFRINGE UPON BUDGETING CONTROL AND PROPER FINANCIAL MANAGEMENT**

Splitting of contracts ..

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.

Irregular award 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.

(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**

Non-recovery of advances.

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.

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  
account.

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-  
reciproca  
tion  
of  
remittanc  
e.

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 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.

Failure  
prepare  
Bank  
reconcilla  
tion  
statements.

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-  
compliance  
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,

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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-  
retireme  
nt or  
advance  
and  
imprnt.'

#### 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 :

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underP  
PA.

(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

(0) 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 IV

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 cheques:

3128. Any officer who makes payment by cash or cheque without relying on exemption from e-payment for his or her organization shall be deemed to have committed a gross misconduct and shall be disciplined accordingly,

Sanctions for gross misconduct.

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 making payments with cheques: officer.

Sanctions for other violations.

CHAPTER 32  
FINANCIAL GUIDELINES FOR THE  
OPERATIONS OF PARASTATALS

3201. A ministry supervising a parastatal shall be responsible for:

(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.

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.

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.

3205. No loan or any form of advance shall be obtained from the bank Without prior approval from Debt Management Office.

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execu  
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officer

Bank  
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res.

Loans or  
overdraft.

3206. No excess funds shall be placed on deposit account without prior approval of the Accountant-General.
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 41 00. (FR 822).
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.
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.
- (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.
- (ii) It shall be the duty of the Auditor-General to provide :-
- (a) a list of External Auditors qualified to be appointed for 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.

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funds  
in  
deposit  
account.

Interest  
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fixed  
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accounts

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(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. JJ 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 trader 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 officer's children's education grant; first schedule.

(ii) Disbursement from the Deceased Officers Children's Education Grant shall be made by The Accountant-General of

## APPENDIX I-continued

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.

(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  
march  
ant  
memor  
ial  
fund  
third;  
schedu  
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(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  
advances  
fund  
ruJM9.

(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

## APPENDIX I-continued

12. (i) The Treasury Clearance Fund shall be applied:

(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.

Treas  
ury  
clear  
ance  
fund.

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  
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 these 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.

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 (l) 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 :

*APPENDIX3-  
continued*

(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 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.

(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 .....he 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	Sep	Oct	Nov	Dec	Remarks
>9=	Due													
	Received													
>C=	Due													
	Received													
>0=	Due													
	Received													
EGUNLE POLICE STATION	Due													
	Received													
OJC.ESUNAPOLICE STATION	Due													
	Received													
ca:u.AL	Due													
	Received													
CENTRAL REGISTRY	Due													Should have in week
	Received													le

The chart enable 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</i>	<i>No.</i>	<i>Description</i>
TF	1	Other charges payment voucher
TF	2	(personal Emoluments)
TF	2PRA	Junior Officers (Personal Emoluments)
TF	.2PRB	payroll (Anson)
TF	2PR	Non-Pensionable payroll (Anson)
TF	C	Senior Officers pay statement (Anson)
TF	2PS	Junior Officer payment Statement
TF	A	(Anson)
TF	2PS	Non-Pensionable Pay Statement
TF	B	(Anson)
TF	2PS	Quesi Commercial Account Book
TF	C	Payment Voucher - Pensions
TF	3	Traveling Allowance Voucher
TF	4	Transport Allowance Voucher
TF	5	Treasury Receipt Book
TF	5T	Revenue Collector Receipt Book
TF	6	Labour Pay Sheet
TF	6A	(monthly)
TF	7	Labour Pay Sheet
TF	8	(weekly)
TF	8A	Imprest Warrant
TF	9	Sub-Receipt
TF	10	Cheque/Cash Order
TF	11	Form
TF	12	Paper Money
TF	13	Register
TF	14	
TF	15	
TF	15A	Authority for payment of salary
TF	16	into Bank
TF	17	Pay - in Voucher
TF	18	Revenue Collectors pay- in
TF	19	Form
TF	20	letter Headings
TF	21	
TF	22	Payment Voucher - Remittances
TF	23	- Remittance Sheets to Crown
TF	24	Agents
TF	25	Letter of Remittance to Crown
TF	26	Agents
TF	27	Monthly Abstract of Expenditure Adjustment Voucher Department Warrant
		Letter of Additional Provision Capital expenditure Payment Voucher

2

3

4

## TREASURY FORMS AND BOOKS IN USE

<i>Form or Book</i>	<i>No.</i>	<i>Description</i>
TF	62	Treasury Account Book
TF	63	
TF	64	
TF	65	
TF	66	Letter to Bank for Telegraphic Remittance
TF	67	
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
TF	75	Pensions
TF	76	
TF	77	
TF	78	
TF	79	
TF	80	
TF	81	
TF	82	
TF	83	Letter of Advice, Increase in W.O.P.S.
TF	84	
TF	85	Material Suspense Departmental M.E.S.
TF	85B	
TF	100	Book
TF	101	Transcript M.E.S.
TF	113	Book
TF	114R	Freight Warrant Book
TF	115	Trial Balance (GL. Account)
TF	116	Schedule of Crown Agents - Marine
TF	117	Insurance
TF	118R	Motor Transport Warrant Book
TF	119	
TF	120	
TF	121	Local Purchase Order Letter of Approval of Imprest
TF	122	

TREASURY FORMS AND BOOKS IN USE

<i>Form or Book</i>	<i>No.</i>	<i>Description</i>
IF	123	
IF	129	Yearly Return of Safes and strong room
TF	130	doors.
TF	131	Advances ledger Form
TF	132	
TF	133	
TF	134	Bank Schedule
IF	135	
IF	136	
TF	144	Receipt Book Issue Note
TF	145	
TF	146	
IF	147	Report of loss or shortage of Government
TF	148	Funds
TF	148B	Board of Survey Report
IF	149	Handing Over Certificates
IF	150	Special Receipt etc. Book
IF	151	Voucher for Non- Government Transport
TF	152	Service
TF	153A	
IF	154	
TF	155A	
TF	156	Audit Query Register
TF	157	Stock Register
TF	158	Revenue Collectors Receipt (Distribution
TF	159	Register)
TF	160	Receipt Book Register
TF	161	United Ledger
TF	162	Petty or Revenue Collectors Cash Book
TI	163	
IF	164	Treasury Cash Book
IF	165	(Large)
TF	166	Treasury Cash Book
TF	167	(Small)
TF	168	Register of Documents presented for
IF	169	stamping
		Sea Passenger Warrant
		Other Charges Voucher (Rent Rebates)
		Head Cards

## TREASfJRV FOOMS AND BOi&gt;KS IN VSE

*FOfm**or*

<i>Book No.</i>	<i>Description</i>
TF 170	
TF 171	Children's Separate Domicile Allowance Claims
TF 172	Advances/Deposit Register Skeet
TF 172A	Advances/Deposit - Continuation Sheet
TF' 113	
TF 174	
TF 174A	Senior Officers' Personal Emoluments Record
tp. 1148	Junior Officer's Personal Emoluments Record
TF 115	Remittances ledger Loose Sheets
TF 176	Non- Expatriate Claims for Children's Domicile
TF 177	
TF t7B	Schedule Form for Crewn Agen Acecears.
TF 179	
TF-- 100	
TF 181	
TF 182	Air Passenger Warrant Book
TF 183	Air Freight Warrant Book
TF 184	
TF 185	
TF 136	
TF i87	
TF 188	
TF 189	Monthly Return of Passenger Flight Insurance
TF 100	
TF 191	
Tf 192	
TF. 193	Schedule of Transfer Payment Vouchers
TF 194	
TF 195	
"IF l~	~ Pul:laAuthorj,ty Gov~ ~ ~
IT It7	~L~e
TF 19S	Peool ~iolll Book
TF 199	CertifCate Suppo~ing Returns ofRev.en~
TF 200	Return of Arrears of Revenue Outstanding at 3) st
TF 201	
TF 202	Statements of aggregate salary drawn

APPENDIX 8- continued .

TREASURY FORMS AND BOOKS IN USE		
<i>Form or Book</i>	<i>No.</i>	<i>Description</i>
TF	203.	
TF	204	
TF	. .205	
TF	206	
TF	207	Voucher Schedule for Departmental Accounts
TF	208	
TF	209	Variation Control Sheets
TF	210	Advance of Deduction from Salary
TF	211	Payroll Summary Voucher - Non -Pens,
TF	212	Employees
TF	213	Payroll Summary Voucher- Senior
TF	214	Officers
TF	215	Payroll Summary Voucher - Junior
TF	216	Officers
TF.	217	General Claim Form (Payable Orders)
TF	218	Transport and Traveling Claim Form
TF	219	Federal Government Payable Orders (Anson)
TF	220	Authority to pay (Payable Orders) (Anson)
		Register of Payments (Anson)
		Payable Orders - Memorandum
		Cash Book
		Federal Government - Receivable Orders
		Variation Advice.







**(FINANCIAL REGULATIONS 733) DISHONoured CHEQUES REGISTER**

Date	p.v. No.	Name Drawee	Initial Credit to			Amount	Cheque Number	Bank and Branch	Date and Reference Demand for payment			Settlement/Fin Action  R. V. No. And Write off A
			Head	Sub Head	R. V. and				1st Demand	2nd Demand	3rd Demand	
						)						

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 other part  
..... 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 Borrower 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 –bond men  
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  
N ..... 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:

Number Books (1)	Receipt Nos. From To (2)	Destination (3)	Issuing Ledger folio (4)	Receiving Ledger (5)

The above books are received and taken on charge in my Register on the folios shown in column 5.

..... ,20 .....

\_\_\_\_\_  
Signature of Issuing Officer

To be signed and return to Issuing  
Officer

\_\_\_\_\_  
Signature of Receiving 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 .....  
..... (Hereinafter 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 of the  
Department for an advance of N ..... 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 WITNESSETHAS FOLLOWS:

1. In consideration of the sum of N ..... 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 forth with undertake and to complete a correspondence with the  
..... as herein before  
mentioned.

(b) to pay 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 installments the first payment to be made  
in respect of the month of .....The payments aforesaid shall be  
effected by deduction each month form 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 forth with 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 Department 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 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

Fonn or. BookNo.	Description
S.1	Stores Ledger
S.3	Stores receipt Book
S.3	Stores Issue Book
S. 4	Stores Issues Voucher
S.5	Conversion Voucher
S.7	
S.8	Statement of Discrepancies Found
S.9	Unserviceable Stores
S.1	Certificate of Handing Over Stores
0	Stores Transfer Requisition
S.12	Transfer Issue Voucher
S.13	Transfer Issue Voucher
S.13A	Tally Board
S.14	Tally Card
S.14A	Furniture Inventory Board
S.15	Invoice Register
S.16	Claim Book
S.17	Wants Book for L.P.O
S.18	Stores Requisition Book
S.19	Stationary Ledger
S.20	Stores Cost Book
S.21	Tools Ledger
S.22	Report of Packages
S.23	Defects, etc. On Stores.
S.24	Quarterly Vehicles
S.25	Returns
S.2	Stock Verification Report.
6	

CONFIDENTIAL

Treasury Form 147

BOARD OF SURVEY REPORT ON UNSERVICEABLE STORES,  
PLANT BUILDINGS OR EQUIPMENT

PART 1

(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 N200. Financial Regulation 3410

Station .....Ministry/department .....

Stores .....

The stores listed on the attached Stores 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 f-air wear and tear with the following exceptions.....

.....

Date ..... Signed .....

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

- IA. Is the store accommodation:
  - (a) Adequate and in good condition? .....
  - (b) Secure?
  - (c) Covered by satisfactory fore fighting Arrangement and appliances? .....

- 1 B. (A) Is the store kept clean and are items: Properly arranged in racks, bins, etc.? .....





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 STORES CONDEMNED' FALL TO BE DEALT WITH BY THE ACCOUNTING OFFICER UNDER FINANCE REGULATION 2616

I certify that in my opinion the stores on the attached Stores F0m19

(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 Officer

Date..... Ministry of .....

.....  
.....  
.....  
.....



**CONFIDENTIAL**

**REPORT ON LOSS OF FUNDS OR STORES**  
 (See Financial Regulations Chapters 25 and 26)

**PART 1**

(To be completed by the Officer immediately in charge of the cash or stores)

1. Station..... Ministry/Department.....  
 Name and designation of Officer in charge of the custody of the cash or stores .....

3.\* Amount of loss of cash N  
 4.\* Details of stores lost: .....

Quantity and description	Allocated Estimated Value N	Unallocated Book Value N
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		

Total

5. Has the matter been placed in the hands Of  
 the Police? .

6. If the loss is one of cash, or fraudulent or over-payments, where has  
 loss been charged? (See Financial Regulation 1522)

Account No. Voucher #ef

Account No.	Voucher Ref

7. Short description of the circumstances of the loss. (Copies of essential relative documents to be attached), ,

.....  
.....  
.....

(Signed) .. .. . , .. .. .

Date .. .. . , .. .. . Rank .. .. . : .. .. . , .. .. . , .. .. .

.....  
\*Delete which is inapplicable

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 establish, and if so what is 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. ....  
Rank. ....

Date .....

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:

<i>Name of Officer</i>	<i>Rank</i>
.....	.....
.....	.....
.....	.....

The loss of \*cash/unallocated stores to the value of

N .....

As been written off/will be written-off when funds are made available, against Head

..... Sub-Head .....: ..... under my authority.

Adjustment's 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 340 J, 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	N	N
Value of stores on hand at the beginning		Stores issued during the year
		at the fixed price (*) .
Stores taken on charge during the year		
at the price		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		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.



**UNALLOCATEDSTORES**  
ANNUAL BALANCE STATEMENTS

(Financial T Regulation 26)- continued

**STORTFALL AND EXCESSES ACCOUNT N** **N**

Total Price Deficiencies during the year	Total Price Excesses during the year
Claims written - off	Transfer to Unallocated Stores Deficiencies
Stores written - off	Revaluation of Stores
Balance on hand at the end of the year (To be abandon)	

"

UNALLOCATED STORES  
ANNUAL BALANCE STATEMENTS

(Financial Regulation 26)- continued

RECO) [CILIATION ACCOUNT ISSUES N. N

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
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PAYMENTS

Payments as per Abstract	Stores taken on charge at the
Less Payments in respect of stores taken on charge in previous year.	fixed prices (As per Stores Account)

Total Price Deficiencies

Less expenditure credits for Claims met Less Transfers to UI A Stores Deficiencies sub-head Total	Value of Claims. raised during one year
Price' Excesses during the Year Adjustments, if any	Adjustments, if any



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- .....

SIN <sup>1</sup>	Name of Taxpayer	Address Taxpayer	TIN <sup>2</sup> / W: No. / IT ReJmncCN	NUI, <sup>3</sup> of on/ra	0." <sup>4</sup> 00/r ,iwa	ron/ru Im <sup>5</sup> / No,	(ims.r / (lt)	l:jTRa Δ 'fllt (Y,)	A/HQ/Int W/R: d 1 <sup>6</sup> )	NrtCf D111 <sup>7</sup> / f/i)	
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Total							-				

<sup>1</sup>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)

Nam of Organisation : .....

SCHEDULE OF WHT RETURNS TO FIRS FOR THE MONTH OF :  
 ..... 200

'iIN	Name of Taxpayer	Address Taxpayer	TiQf"l'l~r: No Rtfmct	NUll/ r ~ont	Da"o f1+1/ •	(oll/r .ImYli .Vo .	(jm.f of/onl" (~l	l'ATR Annlit f"J	AMfil 1~Tlic ()il	li.Cof! Pannit1 '(li
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Use separate sheet for each type of currency (where applicable)

FEDERAL INLAND REVENUE SERVICE (FIRS)  
 MONTHLY SCHEDULE/~MITTANCE OF PAYEE  
 (To be submitted at the relevant FIRS Office No. *MRF/2006/004*)

Name of Organisation : .....

SCHEDULE OF PAVE REMITTANCE TO FIRS FOR THE MONTH OF:  
 .....200.....

<i>S/No</i>	<i>Particulars of Staff</i> <i>[e.g. Senior/junior/Local/Expatia</i>	<i>No. Of Employees</i>	<i>Description of Payment/Remttance</i> <i>(N)</i>
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12			
<b>Total</b>			

\*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 Monthly</i>
4. Wash and Refill if Amicable Air Filter					
5. Check and Top Up Gear Box Oil					
6. Check and Top Up Rear Axle 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 Level					
11. Grease All NUTPLES					
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 Quarter</i>
18. Check and Adjust Valve Clearance					
19. Check and Adjust C B Points					
20. Check and Adjust Shark Plug					
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 S Half-Yearly</i>

27. Drain Rear Axle and Refill (and front if F. W.D.)			
28. Remove Hobs and Check Repack with Grease			
29. Inspect Brake Linings			
30. Renew Fuel Filter Elements (Diesel)			
31. Check and Adjust Injectors			
32. Check Engine Compression			
33. Rebalance Wheels (Light Vehicle Only)			<i>Operation</i> 6 <i>Yearly</i>

N.B. Ref: O If Compression Poor

Ref: (8) If Lining Worn

On completion of Maintenance the % Vs for in the Case of O Decarbonise Engine

(8) 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 of 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), 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) 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 OR 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.

## REGISTER. Ole' AMENDMENTS

<i>1</i> Serial Number of Amendment	<i>2</i> Date of Coming into force (as shown on Amendment Sheet)	<i>3</i> Details of Amendments		<i>4</i> Initial of Officer' making amendment
		<i>fRNo.</i>	<i>Title</i>	
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FINANCIAL REGULATIONS (2009 EDITION)  
ADDITIONS AND AMENDMENT

<i>Amendment No.</i>	<i>Treasury Circular Ref No.</i>	<i>Details of Addition/ Amendment</i>	<i>Effective Date</i>
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FINANCIAL REGULATIONS (2009 EDITION)  
 ADDITIONS AND AMENDMENT- continued

<i>Amendment No.</i>	<i>Treasury Circular Ref No.</i>	<i>Derails of Addition/ Amendment</i>	<i>Eifeeth'e Dale</i>
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