



NORTH-CENTRAL STATE OF NIGERIA

Report of the Auditor-General on  
the Accounts of the Government of  
North-Central State of Nigeria for  
the Year ended 31st March, 1972

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## CONTENTS

	<i>Para- graphs</i>	<i>Page</i>
I. INTRODUCTION ... ..	1	1
Submission of Statements ... ..	2	1
Tabling of Audit Report and Public Accounts Committee	3	1
Loss of Public Funds and Stores ... ..	4	1
II. ANNUAL ABSTRACT ACCOUNT		
Errors in Classification ... ..	5	2
Unvouched Expenditure ... ..	6	2
Unvouched Receipts ... ..	7	3
Audit Queries ... ..	8-9	3
Power to Award Contracts ... ..	10	4
REVENUE		
Arrears of Revenue ... ..	11	4
Recurrent Revenue Shortfalls/Excesses ... ..	12	5
Capital Revenue Shortfalls/Excesses ... ..	13	6
Reimbursable Expenditure ... ..	14	7
Agency Fees and Plant Hire Charges ... ..	15	7
Government Loan Repayment ... ..	16	8
EXPENDITURE		
Authorities for the Expenditure ... ..	17	8
Excess Expenditure—Recurrent ... ..	18	8
Excess Capital Expenditure ... ..	29	15
III. STATEMENT OF ASSETS AND LIABILITIES		
ASSETS		
Cash Local Treasuries ... ..	19	9
Cash Fixed Deposits and Crown Agents ... ..	20	9
Cash Fixed Deposit—Local Banks ... ..	21	9
Special Funds: Personal Advances ... ..	22	10
Staff Housing Loan Scheme ... ..	23	11
LIABILITIES		
Clearance Fund: Other Governments ... ..	24	11
Treasury Clearance Fund ... ..	25	12

CONTENTS—*continued*

	<i>Para-</i> <i>graphs</i>	<i>Page</i>
Local Authority Motor Vehicle Insurance Fund ... ..	26	12
Treasury Clearance Fund Local Authority Surplus Fund		
Deposits ... ..	27	13
Capital Development Fund ... ..	28	13
IV. ACCOUNT OF MINISTRIES AND OTHER DEPARTMENTS		
GOVERNMENT HOUSE		
Excess Expenditure ... ..	30	15
MILITARY GOVERNOR'S OFFICE		
Recurrent Revenue Shortfalls and Excesses ... ..	31	16
Excess Expenditure ... ..	32	16
MINISTRY OF INFORMATION		
Arrears of Revenue Returns... ..	33	17
Revenue Shortfalls/Excesses ... ..	34	17
Excess Expenditure ... ..	35	17
Headquarters ... ..	36	18
Library Division ... ..	37	18
Printing Division ... ..	38-39	18
PUBLIC SERVICE COMMISSION		
Excess Expenditure ... ..	40	19
Fraud Involving Labour Wages and allowance to fictitious applicants ... ..	41 (a) and (b)	19
MINISTRY OF JUSTICE		
Excess Expenditure ... ..	42	21
Recurrent Revenue Shortfalls/Excesses ... ..	43	21
JUDICIAL DEPARTMENT		
Arrears of Revenue Returns ... ..	44	21
Excess Expenditure ... ..	45	22
Upper Area Court, Katsina ... ..	46	22
Chief Magistrate Court, Zaria ... ..	47	22
MINISTRY OF FINANCE		
Arrears of Revenue Returns ... ..	48	22
Recurrent Revenue Shortfalls/Excesses ... ..	49	23
Capital Revenue Shortfalls/Excesses ... ..	50	24

CONTENTS—*continued*

	<i>Para-</i> <i>graphs</i>	<i>Page</i>
Annual Board of Survey on Chest: Remittances-in-Transit	51	25
MINISTRY OF WORKS AND SURVEYS		
Recurrent Revenue Shortfalls/Excesses ... ..	52	25
Capital Revenue Shortfalls/Excesses ... ..	53	26
Excess Expenditure ... ..	54	26
Water Rate: Arrears of Revenue ... ..	55	27
Yard Superintendent Workshop ... ..	56	27
Provincial Engineer, Zaria ... ..	57	28
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		
Arrears of Revenue ... ..	58	29
Recurrent Revenue Shortfalls/Excesses ... ..	59	29
Excess Expenditure ... ..	60	29
Capital Revenue Shortfalls ... ..	61	31
Personal Emoluments Records ... ..	62	31
Inspection at Agricultural Office, Katsina ... ..	63	31
Loss at Agricultural Office, Katsina ... ..	64	32
Shortage of Fertilizer at Kujama ... ..	65	32
MINISTRY OF EDUCATION		
Recurrent Revenue Shortfalls/Excesses ... ..	66	32
Excess Expenditure ... ..	67	33
Capital Revenue Shortfalls/Excesses ... ..	68	34
Overpayments ... ..	69-70	34
MINISTRY OF HEALTH AND SOCIAL WELFARE		
Returns of Arrears of Revenue ... ..	71	34
Recurrent Revenue Shortfalls/Excesses ... ..	72	34
Excess Expenditure ... ..	73	35
Capital Revenue Shortfalls ... ..	74	36
Personal Emoluments Records ... ..	75	36
Fraud Involving Labour Wages ... ..	76	36
General Hospital, Katsina—Loss of Revenue ... ..	77	37
MINISTRY OF TRADE, INDUSTRY AND CO-OPERATIVES		
Excess Expenditure ... ..	78	38

CONTENTS—*continued*

	<i>Para-</i> <i>graphs</i>	<i>Page</i>
SHARIA COURT OF APPEAL		
Revenue Shortfalls/Excesses ... ..	79	38
Excess Expenditure ... ..	80	38
V. GENERAL		
Staff ... ..	81	39
Training ... ..	82	39
Progress of work ... ..	83	39
Acknowledgement ... ..	84	39
ANNEXURES		
I. (A) and (B) Errors in Classification of ₹50 or more ... ..	—	40
II. Authorities for Expenditure ... ..	—	43
III. (A) and (B)—Loss of Funds/Stores brought to notice ... ..	—	44
IV. Schedule of Unauthorised Excesses on Subheads within Capital Expenditure Heads ... ..	—	48
STATEMENT OF ACCOUNT		
1. Abstract Account of Receipts and Payments for the year ended 31st March, 1972 ... ..	—	50
2. Statement of Assets and Liabilities as at 31st March, 1972 ... ..	—	52



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF  
THE GOVERNMENT OF NORTH-CENTRAL STATE FOR THE YEAR  
ENDED 31st MARCH, 1972

I.—INTRODUCTION

1. The accounts of the Government of North-Central State of Nigeria for the year ended 31st March, 1972 have been examined under my direction as required by Section 5 of the Audit Law (Cap. 11). Subject to the comments contained elsewhere in this Report, the accounts have been kept and rendered in a satisfactory manner. Annual Accounts presented by the Accountant-General in accordance with Section 11 of the aforementioned Law and Section 19 (1) of the Public Finances (Control and Management) Law (Cap. 108), as amended by Edict. No. 6 of 1968, have been certified as required by Sections 12 and 19 (2) of the respective Laws. This Report therefore covers the Public Funds comprised in Parts I and III of the First Schedule of the latter Law.

2. *Submission of Statements.*—The financial statements required by Section 11 (3) of the Audit Law were received on 4th July, 1973 but could not be certified within the 60 days allowed as monthly accounts supported by vouchers could not be produced for examination in good time due to the reason given in my last two reports. Extension of time for the submission of the accounts by the Accountant-General as required by Section 11 (2) of the Audit Law, was however approved by His Excellency the Military Governor to cover the period 30th November, 1972 to 3rd July, 1973. Observations made on Statements 3 and 13 could not be corrected as the Accountant-General's Report had already been printed but the errors have been noted by him to reflect in 1972/73 Accounts.

3. *Tabling of Audit Report and Public Accounts Committee.*—The Audit Report for the years 1969-70 and 1970-71, were simultaneously submitted to the Commissioner for Finance on 26th October, 1974 and tabled at the Executive Council on 5th April, 1975. The Public Accounts Committee's sitting on them is being arranged to take place within a month as at the date of writing this Report.

4. *Loss of Public Funds and Stores.*—Losses of cash and stores due to theft, fraud and/or negligence brought to notice since the last Report are detailed at Annexure IIIA and IIIB to this report respectively. In all, seventeen cases were reported in respect of loss of funds while fourteen were in respect of stores resulting in a total loss of £39,080-19s-2d out of which only £564-5s-8d less than 2 per cent has been recovered, while another £9,565-10s-6d was written off under authority. But the most disturbing aspect of these losses was the alarming rate at which frauds involving huge sums of money have been perpetrated during the year. In the Public Service Commission alone, two frauds involving a sum of £10,605-9s-7d were detected while also in the Ministry of Health, there was another single case of fraud involving a sum of £10,038-6s-2d. One very significant, yet intriguing point about these two cases, is the similarity of method which in each case involved the use of fake Authority to Incur Expenditure (A.I.E) and also the fact that an Officer then in the Ministry of Health happened to be a common denominator to the two operations.

From the magnitude of the total money involved in all the losses reported, (£39,080-19s-2d) it is most disturbing in that inspite of series of warnings, couched in very unmistakable language in all my previous Annual Reports as to the necessity for strict observance of Government Financial Regulations as well as proper supervision and vigilance on the part of the senior officers concerned, no serious attempt would appear to have been made in this direction. It is noteworthy also that of the overall 31 cases of losses reported, not less than 11 occurred in the Ministry of Agriculture and Natural Resources which incidentally also topped the list of losses in the previous year. Although cases needing specific mention are treated later in the Report under individual Ministry/Department, it is necessary to state here that the effort of the Ministry of Agriculture in dealing with loss cases promptly and effectively is most disappointing and indeed discouraging, and this is inspite of my specific references to the same Ministry in my last report. One only hopes that henceforth, not only this Ministry but also all the others would heed my all-time advice by showing greater interest in the observance of government financial regulations, and in the case of supervisory staff, by ensuring that their subordinates observe them strictly also. Surely, with more vigilance and devotion to duty, most of these losses ought to have been averted.

#### ANNUAL ABSTRACT ACCOUNT

5. *Errors in Classification 1971-72.*—The accounts as rendered includes some errors of classification which either were not adjusted when brought to notice or were brought to the notice of the Accountant-General too late for adjustment in the account of the year under review. Errors which require adjustment in the accounts of a subsequent year are being kept in view. Those errors which affect Heads of Revenue or Expenditure or Below-the-Line accounts which are not less than £50 in amount, are shown in Annexure I to this Report.

6. *Unvouched Expenditure.*—As at 23rd October, 1974, a total of 277 Treasury Payment Vouchers totalling £4,906,233-3s-10d charged in the accounts for the year 1971-72 had not been produced for Audit. Details as follows:—

Title	No. of Vouchers	Amount		
		£	s	d
Remittances ... ..	2	46,452	0	0
Recurrent Expenditure ... ..	186	139,630	11	9
Other Government Heads ... ..	52	2,324,477	4	10
Other below—the line Heads ... ..	37	2,395,673	7	3
	277	4,906,233	3	10

Most of the unvouched expenditure as indicated in my report for the year 1970-71, are still outstanding and no special authority has yet been obtained for the expenditure to remain charged in the accounts. This depicts a no improvement in the

position compared with that of the previous report and the attention of the Accountant-General has been drawn to this inexcusable situation. His comments are being awaited.

7. *Unvouched Receipts*.—The 8 Treasury Receipt Vouchers totalling £317-8s-5d and analysed hereunder have not been presented for audit.

<i>Types of Receipt</i>	<i>No. of Vouchers</i>	<i>Amount</i>		
		<i>£</i>	<i>s</i>	<i>d</i>
Recurrent Revenue Head ... ..	2	64	4	6
Other Governments ... ..	1	189	13	10
Miscellaneous ... ..	5	63	10	1
		<u>£ 317</u>	<u>8</u>	<u>5</u>

This, also, is being pursued with the Accountant-General.

8. *Audit Queries*.—As at 23rd October, 1974, satisfactory replies to queries raised on the accounts of the Accountant-General had not been received. Nonetheless, there is a slight improvement compared with last year's report. Out of the 723 queries issued, only 184 were settled leaving a balance of 539 in respect of the year under review. Analysed Departmentally below are the disposition of the queries for the year in question.

<i>Ministry/Department</i>	<i>No. Issued</i>	<i>No. Settled</i>	<i>No. Outstanding</i>
Ministry of Finance ... ..	236	80	156
Ministry of Agriculture and Natural Resources ...	99	16	83
Ministry of Health ... ..	73	22	51
Ministry of Information ... ..	14	—	14
Ministry of Education ... ..	74	2	72
Ministry for Local Government ... ..	1	1	—
Ministry of Justice ... ..	4	—	4
Secretary to the Military Governor's Office ...	30	5	25
High Court of Justice ... ..	13	3	10
Ministry of Trade, Industry and Co-operatives ...	16	12	4
Public Service Commission ... ..	1	—	1
Government House ... ..	4	1	3
Ministry of Lands and Surveys ... ..	2	—	2
Ministry of Works and Housing ... ..	140	30	110
North-Central State Water Board ... ..	16	7	9
Total ... ..	<u>723</u>	<u>179</u>	<u>544</u>

A quick appraisal of all the queries issued in the year 1971-72, indicated that 206 queries on unreceipted Treasury Payment Vouchers involving £1,379,388-12s-7d

and 22 queries on unauthorised Treasury Payment Vouchers £1,014,620-15s-2d, were paid in various Sub-Treasuries within the State. These types of irregularities which invariably result in colossal fraud have times and again been pointed out to Ministries/Departments but, as usual, they would not even give the normal courtesy reply that investigations are going on and this attitude is therefore becoming most disturbing. Sub-Treasuries should also share the blame for they are, in most cases, not adhering to simple accounting regulations. If, therefore, prompt remedial action is not taken to curb these irregularities, fraud, embezzlement and falsification of accounts will be in the increase and the State Government will continue to sustain heavy loss of funds and/or stores.

9. The gross comparative unsettled outstanding queries year by year are as follows:—

1968-69	...	...	...	...	...	...	...	...	132
1969-70	...	...	...	...	...	...	...	...	199
1970-71	...	...	...	...	...	...	...	...	535
1971-72	...	...	...	...	...	...	...	...	539
									1,405

Included in this total are 40 queries awaiting audit verification and possible re-issue. The majority of the queries for year 1968-69 which affect misallocations, policy matters, and other minor cases which cannot be easily sorted out had to be abandoned for being remarkably long outstanding and pursuing them was considered to yield no fruitful result.

10. *Power to Award Contracts.*—Series of queries have been issued on 'Splitting of Contract' mainly on supply of laterite, sand, earth gravel, removal of stumps and purchase of stores. In the year under review, the following ministries are the worst offenders:—

<i>Ministry</i>	<i>No. of Queries</i>	<i>Amount</i>
Ministry of Agriculture and Natural Resources ...	12	£17,064-17s-11d
Ministry of Works and Housing ...	49	£100,956-17s-1d

Most of the replies received on the queries are unsatisfactory. Ministry of Agriculture and Natural Resources claimed that the projects executed were not planned before they were carried out while Ministry of Works and Surveys stated that it was more advantageous and convenient for her to have treated the contracts in that fashion although contrary to government regulations. This has however been referred to the Permanent Secretary, Ministry of Finance (Finance Division) in June, 1973 for his appropriate action in curbing such anomalies.

#### REVENUE

11. (a) *Arrears of Revenue.*—Of the ten Accounting Officers shown in the estimate as being responsible for revenue collection, only three namely the Permanent Secretaries, Ministries of Finance, Revenue and Treasury Divisions

Education and Trade, Industry and Co-operatives, submitted the required returns of arrears of revenue as at 31st March, 1972 still uncollected at 30th September, 1972 as required by Financial Instructions. Out of the 159 recurrent revenue subheads and 46 capital revenue subheads, only 35 revenue subheads were declared, of which 'nil' returns were mainly indicated by the Ministries.

(b) During the year under review, the sum of £207,920-1s-9d was declared as Personal Direct Assessment Tax as compared with £169,074-2s-10d in respect of the previous year. Details of arrears of revenue declared by Ministries mentioned above are as follows:—

<i>Ministry</i>	<i>Head</i>	<i>Amount</i>
Finance ... ..	401/1	£22,038-14s-0d
Finance ... ..	402/2	£207,920-1s-9d
Education ... ..	404/43	£16,010-10s-0d
Trade, Industry and Co-operatives ...	404/91	£487-10s-0d
		<hr/>
		£246,456-15s-9d

Compared with total arrears of revenue declared in the previous year's Report which amounted to £175,407-2s-10d, there would not appear to be any improvement during the year under review which stood as £246,456-15s-9d. Despite my letters to the Ministries concerned, the returns of arrears of revenue as at 31st March, 1972 still uncollected at 30th September, 1972 expected from the Permanent Secretaries, Ministries of Health and Social Welfare, Works and Surveys, Agriculture and Natural Resources and Judicial Department, are still awaited. Detailed comments are made later on in this Report under individual Ministries/Departments.

12. *Recurrent Revenue Shortfalls/Excesses*.—During the year 1971-72, there were twelve Accounting Officers in the Estimate and one hundred and fifty-eight revenue Sub-heads. The gross actual revenue collected during the period amounted to £13,046,140-7s-3d which exceeded the estimated amount of £10,988,910-0s-0d by £2,057,230-7s-3d. Nevertheless, there is a gross recurrent revenue shortfalls to the tune of £1,360,074-10s-6d as detailed below:—

<i>Ministry/Department</i>	<i>Heads</i>	<i>Shortfalls</i>			<i>Gross Shortfalls</i>		
		£	s	d	£	s	d
Finance ... ..	401	67,685	14	3			
	402	202,427	1	0			
	403		65	9	0		
	404	6,891	3	3			
	406	4,809	5	4			
	407	4,694	11	4			
	408	24,544	0	0			
	410			10	0		
	411	861,719	8	9	1,172,846	12	11

Ministry/Department	Heads	Shortfalls			Gross Shortfalls			
		£	s	d	£	s	d	
Secretary to the Military Governor's Office ... ..	404	2,587	3	11	2,587	3	11	
Information ... ..	404	3,878	19	6				
	405		22	12	3	3,901	11	9
Agriculture and Natural Resources ...	404	2,281	18	6				
	405	18,909	16	10	21,191	15	4	
Education ... ..	404	1,778	2	6				
	405		347	0	0			
	409		300	0	0	2,425	2	6
Health and Social Welfare ... ..	404	1,200	5	11				
	405	1,142	12	6				
	408		30	0	0			
	409	60,000	0	0	62,372	18	5	
Works and Surveys ... ..	404	8,386	17	3				
	405	77,910	17	10				
	408		10	0	0	86,307	15	1
Judicial (High Court) ... ..	404	8,404	15	1				
Judicial (Sharia Court) ... ..	404		36	15	6	8,441	10	7
Total ... ..		£ 1,360,074	10	6	1,360,074	10	6	

Letters have been issued to all the Accounting Officers concerned inviting them to state in each case:

- the reasons for shortfalls/excesses;
- whether reconciliations have been effected between Treasury and the Ministry/Department;
- Whether any substantial misallocations have been noted which remain uncorrected;
- the amount of revenue in arrears, and
- whether the Ministry/Department is satisfied that the procedures for revenue allocation are adequate.

Their replies are being awaited. Detailed comments are however made later in this Report under individual Ministries and or Departments involved.

13. *Capital Revenue Shortfalls/Excesses.*—The gross total shortfalls affecting the seven capital Revenue Heads for the period under review amounted to £3,811,872-14s-5d as shown below:—

Ministry/Department	Head	Title	Shortfalls			Gross Total		
			£	s	d	£	s	d
Finance	441	Transfer from Recurrent Budget surplus ...	900,000	0	0			
	451	Transfer from Market Board Surplus ...		10	0	0		

	453	Payment, Interest and Dividends ... ..	128,309	7	7	1,028,319	7	7
Works and Surveys	444	Water Resources ... ..				2,200,000	0	0
Health and Social Welfare	446	Grants ... ..				9,000	0	0
Education	445	Grants ... ..				368,892	12	11
Agriculture and Natural Resources	442	Agric. Sales and Grants				208,660	13	11
						<u>£ 3,811,872</u>	<u>14</u>	<u>5</u>

Compared with the previous year, the position of capital revenue would appear to need a realistic review in order to achieve in future, at least, a near accurate forecast. Comments from the respective Permanent Secretaries have not yet been received despite my request to each of them for early explanation of the shortfalls.

14. *Reimbursable Expenditure.*—The total expenditure of £1,168,911-10s-6d incurred by Ministries this financial year on 25 subheads, of which four are recurrent involving £10,872-3s-10d and 21 capital involving £1,158,039-6s-8d, are fully reimbursable by four International Agencies, Northern States Marketing Board and Local Authorities. Examination of the records maintained by the Accountant-General revealed that only £99,983-10s-5d, consisting of £2,762-3s-4d from Northern States Marketing Board, £15,974-0s-0d from Industrial Development Agency and £81,247-7s-1d from United States Agency for International Development, were duly reimbursed. Letters calling for explanations as to why the outstanding reimbursement totalling £1,068,928-0s-1d had not been claimed, were issued to the Accountant-General and Ministries concerned and their replies are being awaited. There was no improvement over what was reported in my previous Annual Reports, and this year's operation in fact shows some trend towards deterioration. There has not, up to date, been any satisfactory response from the Ministries concerned regarding the unclaimed reimbursable expenditure reported in 1968-69, 1969-70 and 1970-71.

15. *Agency Fees and Plant Hire Charges.*—£102,189-19s-2d. This figure represents the total Agency Fees and Plant Hire Charges claimed from five Federal Ministries in respect of works carried out for these Ministries during the Year 1971-72 as follows:—

Ministry Department	Amount Claimed			Amount Settled			Outstanding		
	£	s	d	£	s	d	£	s	d
Works ... ..	77,809	17	0	41,846	15	9	35,963	1	3
Transport ... ..	3,055	17	0	—			3,055	17	0
Customs ... ..	229	1	0	—			229	1	0
Agriculture ... ..	3,582	3	0	—			3,582	3	0
Defence ... ..	17,513	1	2	—			17,513	1	2
<b>Total</b> ... ..	<u>£ 102,189</u>	<u>19</u>	<u>2</u>	<u>41,846</u>	<u>15</u>	<u>9</u>	<u>60,343</u>	<u>3</u>	<u>5</u>

Claims for the amount were submitted in July, 1972 and so far only £41,846-15s-9d had been settled by the Federal Ministry of Works and Housing and fully accounted

for by the Accountant-General in March, 1973 leaving a balance of £60,343-3s-5d yet to be settled. The matter is still under correspondence between this State Ministry of Works and Housing and the Federal Ministries concerned. There is, also, an amount of £32,328-11s-6d still outstanding against Federal Ministries as follows:—

						£	s	d
1968-69	...	...	...	...	...	5,500	6	1
1969-70	...	...	...	...	...	139	14	0
1970-71	...	...	...	...	...	26,788	11	5
<b>Total</b>	...	...	...	...	...	<b>£ 32,428</b>	<b>11</b>	<b>6</b>

16. *Government Loan Repayment.*—Of the accounts shown on Statement No. 4, Zaria Recreation Club is in arrears of three instalments of £182-0s-5d each due for payment in December, 1969, December, 1970 and December, 1971. Kaduna Recreation Club is also in arrears of three instalments of £108-14s-10d each due in March, 1970, March, 1971 and March, 1972. The Accountant-General has been informed of the situation but it appears the repayments have still not been received. The unpaid instalments stated above include those reported in my reports for 1969-70 and 1970-71 which have still not been repaid and upon which no satisfactory explanation has been received in spite of the Accountant-General's repeated reminders. The issue is however still being pursued through the Provincial Secretary, Zaria and the Administrator of Kaduna.

#### EXPENDITURE

17. *Authorities for the Expenditure:* during the financial year 1971-72 are set out in Annexure II. Subject to specific observation contained in this report under Ministries or Departments concerned, the authorities are complete.

18. *Excess Expenditure.*—As it was the case in the previous years, the Ministry of Finance's Circular imposed 95 per cent limit on all recurrent non-statutory other charges expenditure subheads. The Accountant-General's Statement No. 6 did not take this limit into consideration in arriving at the total unauthorised excess expenditure of £285,545-5s-1d. Taking into account the effect of the above-mentioned Circular, a total unauthorised excess expenditure of £310,248-19s-0d was involved on specific subheads as follows:—

Head	Ministry/Department	Amount of Excess Expenditure		
		£	s	d
421.	Government House...	...	...	860 5 4
422.	Secretary to the Military Governor's Office	...	...	248 2 2
423.	Information	...	...	26,332 15 2
425.	Public Service Commission	...	...	5,417 7 9



Head	Ministry/Department	Amount of Excess Expenditure		
		£	s	d
426. Justice ... ..		7	10	0
427. Judiciary ... ..		1,680	19	7
428. Finance ... ..		36,875	2	11
436. Finance ... ..		90,455	3	7
429. Works and Surveys ... ..		33,055	5	9
430. Agriculture ... ..		18,863	13	11
431. Education ... ..		64,811	16	11
432. Health ... ..		28,810	15	1
433. Trade, Industry and Co-operatives ... ..		2,427	3	10
435. Sharia Court of Appeal ... ..		402	17	0
		<hr/>		
		£ 310,248	19	0

There were in all fourteen out of twenty accounting officers who over-expended their votes by a total of £310,248-19s-0d as compared with six, amounting to £362,458-10s-0d, in 1968/69; eleven, amounting to £118,600-4s-6d in 1969/70 and fifteen amounting to £407,998-8s-11d in 1970-71. It would therefore appear that there is not yet an appreciable improvement in expenditure control. Detailed comments are made later on in this report under individual Ministries and Departments.

### III.—STATEMENT OF ASSETS AND LIABILITIES

#### ASSETS

19. *Cash Local Treasuries* £17,492-6s-10d and *Banks* £640,777-16s-4d.—Annual and Quarterly Board of Survey returns on Kaduna, Katsina and Zaria for the year ended 31st March, 1972, were received except that of Kafanchan which has not yet been submitted. Efforts were made to obtain this vital returns from Treasury but without success. The discrepancy of £188 mentioned in paragraph 17 of my report for the year ended 31st March, 1972 is yet to be rectified. The matter is however still under correspondence.

20. *Cash Fixed Deposit* £3,627: *Crown Agents* £29,594-3s-0d.—Crown Agents complimentary slip addressed to the Accountant-General confirming the balance with the Crown Agents has not been seen together with the Bank Certificates for the Bank deposit. These have been requested from the Accountant-General and his reply is still awaited.

21. *Cash: Fixed Deposit—Local Banks*: £3,627,515.—The banks certificates in respect of this amount were not produced for certification despite repeated demands. The matter is being pursued.

22. *Special Funds: Personal Advances: £45,968 debit.*—This figure represents the difference between the total advances issued during the year amounting to £262,422-0s-4d (included in this figure is £30,631 balance brought forward from the previous year) and the corresponding total recoveries amounting to £216,454-0s-4d under the respective individual advance accounts which include the following:—

- (a) *Salary Advance—£11,773-14s-8d debit.*—This balance should have been £6,339-9s-9d if instalments due by 31st March, 1972 amounting to £5,434-4s-11d were paid.
- (b) *Touring advance—£8,916-1s-8d debit.*—This figure should have been £5,072-14s-9d if instalments due by 31st March, 1972 amounting to £3,843-6s-11d were repaid.
- (c) *Miscellaneous Personal Advances—£7,504-6s-3d debit.*—Included in this figure are six dormant balances made up of three debits totalling £2,108-5s-1d and three credits totalling £1,476-12s-6d which remain unaltered for a period of not less than nine months.
- (d) *U.D.C. Defaulters—debit.—£2,906-6s-0d.*—Included in this figure are 53 dormant balances made up of 15 debits totalling £3,662-4s-4d and 38 credits totalling £1,365-15s-3d which remain unaltered for a period of not less than twelve months.
- (e) *Dishonoured Cheques—£6,483-16s-6d debit.*—As reported in my previous report, the related records for detail checking are still not made available.
- (f) *Advances Outstanding Against Ex-Members of the dissolved House of Assembly—£1,894-18s-5d.*—This figure is made up of 13 dormant balances consisting of 10 debits totalling £1,973-12s-10d and 3 credits totalling £78-14s-5d, which remain unaltered for not less than 8 months.
- (g) *Officer's Retired—Debit £6,860-17s-9d.*—There is no improvement from what was reported in previous report that records for detail checking of this account are not yet made available.
- (h) *Non-Personal Advances—£2,481-15s-1d Debit.*—This figure includes 4 dormant balances made up of one credit totalling £7,000-0s-0d and three debits totalling £8,281-2s-0d which remain unchanged for a period of not less than six months.
- (i) *Car Loan from Bank—£2,853-16s-4d credit.*—This figure is made up of one credit in favour of Bank of the North amounting to £4,518-14s-6d and one debit against Standard Bank amounting to £1,664-18s-2d. This account should normally reflect "nil" balance, but as explained in my previous report, this is not possible because of misallocations originating from deducting ministries and departments.

Accountant General's attention has been drawn to all the observations mentioned above and his comments are being awaited.

23. *Staff Housing Loan Scheme—£343,678-3s-3d.*—By 31st March, 1972, there was total Appropriation of £368,000-0s-0d. Loans issued during the year amounted to £126,478-10s-0d while repayments made totalled £28,319-17s-10d out of the total outstanding loan of £245,519-11s-1d as at 1st April, 1971. The Fund ended with a credit balance of £24,321-16s-9d. Reconciliation between individual Subsidiary Ledger Cards and General Ledger Account has been effected and the two balances agreed. 156 dormant balances which included the 154 dormant balances reported in my 1970-71 Annual Report made up of 74 debits totalling £70,989-19s-6d and 82 credits totalling £2,631-13s-8d which has not yet been replied, has again been reported to the Accountant-General for his comments and his reply is being awaited.

## LIABILITIES

24. *Clearance Fund: Other Governments—£2,143,941-8s-8d debit.*—There was no appropriation to this Fund during the year and the above figure, therefore, represents the net balance of expenditure incurred on behalf of other Governments over receipts. Included in the above balance are the following:—

(a) Amount owing to the Government of:—

	£	s	d
(i) Lagos State ... ..	228	4	0
(ii) Interim Common Services Agency (winding up account) ... ..	161,767	7	2
(iii) Other Government suspense—a/c ... ..	100,656	17	4

(b) Amount owing by the Government of:—

	£	s	d
(i) The Federation of Nigeria ... ..	1,901,902	15	9
(ii) Other Government (Non-Nigeria) ... ..	1,166	6	2
(iii) Interim Common Services Agency ... ..	48,861	19	8
(iv) Kwara State ... ..	6,886	18	6
(v) Benue-Plateau State ... ..	50,058	13	10
(vi) Kano State ... ..	2,999	18	1
(vii) North-Western State ... ..	63,154	15	4
(viii) North-Eastern State ... ..	233,821	3	8
(ix) Western State ... ..	19,957	9	3
(x) Mid-Western State ... ..	5,422	3	2
(xi) East-Central State ... ..	1,241	3	7
(xii) South-Eastern State ... ..	33,202	8	4
(xiii) Rivers State ... ..	37,918	1	10

A review of these Fund Accounts revealed that action is now being taken to reconcile the accounts with the Governments concerned.

25. *Treasury Clearance Fund—£769,412-14s-9d credit.*—This figure includes £344,372-5s-11d deposits on Local Authority Surplus Funds. Other items making up the net balance of the Fund are as follows:—

(a) Debit balances of:—

	£	s	d	
(i)	119,694	18	2	Local Authority and Township Current Account.
(ii)	3,558	7	0	Crown Agents Suspense Account.

(b) Debit balance of the following deposit accounts which should normally be in credit:—

	£	s	d	
(i)	311	5	4	Pilgrimage Deposits.
(ii)	856	19	3	Ahmadu Bello University Student Salaries.

(c) Credit balances of:—

	£	s	d	
(i)	26,390	4	1	Water Board Settlement Account.
(ii)	359	13	0	Deposit Account Personal.
(iii)	142,375	9	9	Postmaster's Settlement.
(iv)	3,469	9	10	Nigerian Railway Corporation.
(v)	63,198	17	2	Nigerian Airways.
(vi)	23,917	8	0	Government Coastal Agency.
(vii)	772	9	4	Nigerian Railway Pensions.
(viii)	28,990	0	0	Certificate of Occupancy.
(ix)	14,355	19	3	Rents from Abandoned Property.
(x)	172,970	8	0	Ministry of Works Contract Retention Money.
(xi)	18,554	18	11	High Court.
(xii)	842	11	2	Magistrate's Courts—Full Powers.
(xiii)	47	19	11	Magistrate's Courts—Limited Powers.
(xiv)	124	2	0	Upper Area Court.
(xv)	8,370	10	3	Area Courts.
(xvi)	6	0	0	N.E.W.A. Allowance.
(xvii)	2,080	17	5	Station Accounts.
(xviii)	185	7	7	Government Training Institutions.
(xix)	838	10	1	Refugees Resettlement Fund.
(xx)	40,613	2	2	Non-Government Works.

The Accountant-General's attention has been drawn to the debit balances of £311-5s-4d and £856-19s-3d in respect of Pilgrimage deposits and A.B.U. Students salaries respectively, and his comments are being awaited.

26. *Local Authority Motor Vehicle Insurance Fund.*—£21,920-6s-1d—A review of the account maintained by the Ministry for Local Government in respect of this Fund, revealed a discrepancy of £4,097-4s-7d between the total net premium received to 31st March, 1972 amounting to £21,920-6s-1d as accounted for by the

Accountant-General and the corresponding figure of £17,823-1s-6d recorded in the Ministry. Attention of the Permanent Secretary, Ministry for Local Government has been drawn to the discrepancy as well as to the apparent lack of reconciliation of the Fund's accounts with the Accountant-General's records which, unfortunately, still persists. His comments are being awaited.

27. (*Treasury Clearance Fund*) *Local Authority Surplus Fund Deposits*—£344,372-5s-11d.—This figure represents the balance on this account as at 31st March, 1972 which is made up of £283,000-0s-0d (Direct Deposit by Local Authorities), £42,311-5s-11d (Proceeds of Repatriated Investments) and £19,061-0s-0d (Local Authorities Motor Vehicle Insurance Fund). An examination of this account revealed that accrued interest amounting to £14,192-6s-11d as at 31st March, 1972, though fully credited to the current accounts of the Local Authorities, has not yet been paid to the Local Authorities concerned. Accountant-Generals' attention has been drawn to this.

28. *Capital Development Fund*.—£781,790-19s-7d credit—There was transfer from the Consolidated Revenue Fund of £3,200,000 to this Fund during the year. The above figure represents the difference between the total receipt of £6,714,878-3s-11d (including appropriation of £3,200,000 and credit balance of £462,869-5s-5d brought forward from the previous year) and the total Capital Expenditure of £5,932,907-3s-6d. The attention of the accounting Officers concerned have been drawn to the revenue shortfalls of £3,811,872-14s-5d and excess capital expenditure of £142,593-16s-8d incurred during the year under review as in Annexure (IV) to this Report and their comments are being awaited. The heaviest expenditure incurred during the year include:—

Head	Sub-head	Details	Amount		
			£	s	d
461	2	Kachia-Zonkwa-Kafanchan-Kwoi Road Improvement ... ..	75,548	11	11
		3 Funtua—Yashe Road Rehabilitation ... ..	206,565	14	8
	4	Improvement of Kachia—Kaduna, North-Central State Boundary Road (TB. 778) ... ..	11,634	1	9
		1 Soil Conservation Schemes ... ..	23,620	12	1
465	8	Development of Farming Techniques ... ..	38,965	14	11
		10 Improvement to Existing Farm Centres ... ..	51,555	17	8
	11 Fertilizer Purchase and Distribution ... ..	303,779	4	7	
	19 Grain Reserve ... ..	55,623	0	6	
	20 Grain Storage Facilities ... ..	36,491	17	4	
	25 Poultry Improvement Centre ... ..	29,316	8	10	
	26 Cattle Treatment Centres, Zonkwa and Funtua ... ..	10,864	7	3	
	28 Range Management Ruma—Kukar Jaugari ... ..	25,527	7	8	
	29 Development of Grazing Reserves ... ..	11,921	17	6	
	39 Runka Dairy ... ..	11,714	10	4	

	48	Production of Poles, Timber and Fuel in Sudan Zone ... ..	41,639	9	5
	50	Timber and Pole Production Nimbria Project ...	44,252	8	3
466	7	Small Industries Credit Scheme ... ..	50,000	0	0
	8	Investment in New Industries ... ..	224,210	1	10
	13	Co-operatives Bank ... ..	25,822	0	0
	14	Assistance to Co-operative Scheme ... ..	67,231	9	6
469	1	Housing Estate Kaduna, Zaria and Funtua ...	81,459	11	4
470	1	Development of Kaduna ... ..	253,677	16	9
471	4	Well Sinking and Drilling, Katsina ... ..	44,213	9	9
	5	Well Sinking and Drilling, Zaria ... ..	19,655	10	5
	7	Hydrological Investigations ... ..	11,690	12	0
472	1	Semi Urban Water Supply ... ..	276,430	15	3
	2	Water Works Equipment ... ..	33,528	7	1
	4	Water Supply Depot, Kaduna ... ..	18,025	10	10
	5	Plant and Vehicles: Rural Water Supplies ...	11,298	11	3
	7	Hydrological Investigations ... ..	10,160	18	7
472	8	Kaduna Water Supply ... ..	112,798	8	1
	10	Zaria Water Supply Extensions ... ..	283,274	14	9
	11	Katsina Water Supply Extensions ... ..	276,333	3	1
	13	Replacement of Water Works Equipment ...	15,449	3	10
473	1	Primary Schools Expansion, Katsina ... ..	101,760	0	0
	2	Primary Schools Expansion, Zaria ... ..	66,500	0	0
473	3	Primary Schools Expansion, Jema'a ... ..	23,190	0	0
	4	Primary Schools Expansion, Kaduna ... ..	19,950	0	0
	6	Extensions to Capital School, Kaduna ... ..	53,749	14	5
474	1	Mashi Technical Secondary School Expansion ...	30,576	2	8
	2	Soba Technical Secondary School Expansion ...	45,846	11	3
	3	Barewa College Zaria Expansion ... ..	10,816	5	3
	4	Government College Kaduna Expansion ... ..	34,263	14	11
	5	Government College Katsina Expansion ... ..	14,001	8	7
	6	Government Secondary School Funtua Expansion	65,626	10	3
	7	Government Secondary School Zaria Expansion ...	37,022	11	11
	8	Government Secondary School Kachia Expansion	37,229	16	8
	9	Government Secondary School Malumfashi Expansion ... ..	76,313	0	0
	10	Girls Secondary School Soba Expansion ... ..	98,850	12	7
	11	Girls Secondary School Kankia Expansion ... ..	50,544	7	4
	12	New Secondary Schools Establishment ... ..	69,114	14	10
	13	Grants to Voluntary Agencies Secondary School ...	104,829	6	0
	14	Kaduna Technical School ... ..	289,899	10	11
475	1	Expansion of Katsina Teachers College ... ..	61,830	15	1
	2	Expansion to Women Teachers College, Kaduna ...	20,360	19	0
	3	Women Teachers College, Zaria ... ..	33,043	0	10

	5	Arabic Teachers College Katsina Expansion ...	26,558	5	0
	6	Emergency Teachers Programme ... ..	44,078	18	0
476	1	Teaching Accommodation, Improvement and Extensions Kafanchan Midwifery ... ..	50,127	14	0
	2	Construction of Health Centres at Administrative Areas ... ..	123,477	17	10
	3	Theatre and Blood Bank Kafanchan General Hospital ... ..	12,472	11	9
	7	Extension to Katsina General Hospital ... ..	37,932	15	10
	15	Senior Service Quarters, Katsina ... ..	10,295	15	6
	40	Vehicles, Kankia ... ..	53,803	16	6
479	1	Catering Rest Houses Building and Expansion ...	166,298	7	5
	2	Printing Press ... ..	23,305	0	0
	8	Public Address Vehicles ... ..	13,092	1	5
	10	Equipping a Colour Photographic Studio ... ..	10,925	4	7
481	3	Administrative Area: Purchase of Landrover ...	11,081	15	6
	4	Fire Services ... ..	19,509	10	10
	5	Purchase of Additional Vehicles: Internal Affairs Division ... ..	34,331	2	10
	6	Purchase of V.I.P. Chalets ... ..	10,000	0	0
482	2	Assistance to Community Development Project ...	30,000	0	0
491	1	Additional Office Accommodation ... ..	108,052	9	11
	2	Staff Housing ... ..	375,632	1	8
	3	Government House: Furniture and Equipment ...	10,096	10	8
493	3	State Central Stores ... ..	48,000	0	0
497	3	Replacement of Plants and Vehicles ... ..	75,769	5	7
499	1	Construction of Ahmadu Bello University and Higher Education for Capital Works ... ..	180,000	0	0

29. *Excess Capital Expenditure*.—Excess expenditure totalling £142,593-16s-8d was incurred on 27 sub-heads within the various Heads of Capital Expenditure during the year as shown in Annexure IV to this report.

#### IV.—ACCOUNT OF MINISTRIES AND OTHER DEPARTMENTS

##### GOVERNMENT HOUSE

30. *Excess Expenditure*—totalling £860-5s-4d as at 31st March, 1972, on four sub-heads within Head 421, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head	Amount of Excess		
	£	s	d
1	Personal Emolument ... ..	681	5 11
3	General Office Expenses ... ..	40	19 5

21	Entertainment Allowance	...	...	...	120	0	0
24	Traditional Presents	...	...	...	18	0	0
					<u>£</u>	<u>860</u>	<u>5 4</u>

These final excesses were determined after taking into consideration three Virement Warrants involving £1,000-0s-0d without which an over-expenditure of not less than £1,860-5s-4d would have been involved. Attention of the Principal Private Secretary to the Military Governor has been called to these excesses and he has been asked to obtain Ministry of Finance's covering authority for them. His reply is being awaited.

#### MILITARY GOVERNOR'S OFFICE

31. *Recurrent Revenue Shortfalls and Excesses.*—As stated in my last Annual Report for 1970-71, it ought to be mentioned here also that in this reporting year, the office of the Military Governor achieved some remarkable results in revenue collections. Of the eight Revenue Sub-heads under its control, a total surplus of £24,414-8s-7d was declared while the shortfalls amounted to only £2,587-3s-11d under the following Sub-heads:—

Head	Sub-head	Title	Shortfalls		
			£	s	d
404	4	Arms and Ammunition Licences	1,000	0	0
	5	Casino Licences	1,490	6	5
	6	Explosives Licences	10	0	0
	8	Non-Catering Rest Houses Fees	86	17	6
			<u>£</u>	<u>2,587</u>	<u>3 11</u>

The office's reply to my letter and reminders asking for the reasons for the shortfalls/excesses, is still being awaited.

32. *Excess Expenditure*—totalling £248-2s-2d as at 31st March, 1972 on three sub-heads within Head 422, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head	Amount of Excess				
	£	s	d		
25	Equipment Miscellaneous	112	1 0		
122	Transport and Travelling	131	14 10		
126	Semi-Permanent and Temporary Buildings	4	6 4		
			<u>£</u>	<u>248</u>	<u>2 2</u>



These final excesses were determined after taking into account three Virement Warrants involving £8,901-0s-0d and six Special Warrants involving £161,615-0s-0d, without which an over-expenditure of not less than £170,764-2s-2d would have resulted. Attention of the Secretary to the Military Government has been drawn to this for his explanation and also to obtain Ministry of Finance's covering authorities for them. His reply is being awaited.

### MINISTRY OF INFORMATION

33. *Arrears of Revenue Returns*.—No returns on arrears of revenue not collected at 31st March, 1972 still uncollected as at 30th September, 1972 on twelve revenue Sub-heads under this Ministry was received by the time this report was being compiled in spite of several letters and reminders. The replies of which are still being awaited.

34. *Revenue Shortfalls and Excesses*.—Of the twelve revenue Sub-heads under this Ministry, the actual revenue received during the year amounted to £39,998-16s-9d with £33,380-8s-6d and £3,901-11s-9d as excesses and shortfalls respectively. The actual collection exceeded the estimated revenue by £29,478-16s-9d. Detail of the shortfalls shown below by sub-heads was also confirmed in the Accountant-General's Statement of Accounts No. 1:—

Head	Sub-head	Title	Shortfalls		
			£	s	d
404	11	Sale of coloured photographs	...	878	19 6
	13	Catering Rest Houses Profits	...	3,000	0 0
405	1	Hire of Government vehicles	...	22	12 3
				<hr/>	
			£	3,901	11 9
				<hr/> <hr/>	

The Permanent Secretary's explanation for the shortfalls has been requested and his reply is awaited.

35. *Excess Expenditure*—totalling £26,332-15s-2d as at 31st March, 1972, on eight sub-heads within Head 423, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head					Amount of Excess		
					£	s	d
3	General Office Expenses	...	...	...	1,066	4 0	
22	Arts Council	...	...	...	419	14 0	
51	Publicity	...	...	...	740	19 9	

54	Mobile Cinema Maintenance and Running			
	Costs ... ..	4	16	5
57	Photographic Materials and Equipments ...	532	4	1
60	Photographic Schools Subsistence Allowance	3	10	0
93	Book Binding ... ..	318	3	6
95	Cleaning of Building and Garden ...	30	0	3
24	Transfer from Suspense Account in respect of Catering Rest Houses ... ..	23,217	3	2
		<hr/>		
		£	26,332	15 2

These final excesses were determined after taking into account three Virement Warrants involving £12,900-0s-0d without which an over-expenditure of not less than £39,232-15s-2d would have been involved. The attention of the Permanent Secretary, Ministry of Information has been drawn to this for his explanation and to also obtain Ministry of Finance's covering approval for them. His reply is being awaited.

36. *Headquarters*.—At an Audit Inspection conducted in September, 1971, a total of 13,589 copies of Telephone Directories were received from the Gaskiya Corporation between the period 3rd November, 1969 to 1st February, 1971. 5,413 were found in Stock and details of the distribution of the balance of 8,176 were not readily furnished due to non-maintenance of distribution register. Details of the disposal called for, since December, 1971 were not received until 26th February, 1973 a period of more than 13 months. It is noteworthy to mention that due to incorrect forecast, an unnecessary expenditure of £811-16s-0d was incurred on the stock balance of 5,413 which became obsolete and eventually written-off.

37. *Library Division*.—An audit inspection conducted in November, 1971 showed that essential records such as Security Book and Paper Money Registers were not being maintained and Cash Book and Furniture Inventories were also not kept up to date. A number of issued Revenue Collectors' Receipts on which revenue were collected were not posted into the cash book on the date of inspection; also an amount of £2-17s-2d would appear unaccounted for. These irregularities have been brought to the notice of the Permanent Secretary, Ministry of Information but no reply has been received. Another letter has also been issued and a reply is being awaited.

38. *Printing Division*.—Apart from the irregularities such as improper maintenance of Paper Money Register, Bills Register, Plant and Spare Parts Ledgers, Printing and Repayment Register, Vehicle Log Books, Journal Ledger and Work-Tickets detected at the time of inspection in September, 1971, there was also a total sum of £37,426-19s-3d as unsettled bills outstanding mostly against Ministry /Departments of other States, Federal Government establishments and Corporations. Out of this amount, £4,313-13s-1d has now been settled leaving a balance

of £33,113-6s-2d yet to be cleared. In his letter in August, 1974, the Permanent Secretary, Ministry of Information promised to rectify the irregularities and pursue vigorously the clearance of the outstanding bills. The result of his efforts is still being awaited.

39. An officer on overseas course was transferred to Kwara State Government in September, 1970 while still on course. Despite the transfer, the Ministry of Information continued to pay salary into his bank account for a period of one year. As a result, a total sum of £595-9s-9d overpayment still remains outstanding, and my advice that the matter be referred to the State Attorney-General for a possible legal action against the officer concerned is yet to be carried out as at the date of writing this report.

#### PUBLIC SERVICE COMMISSION

40. *Excess Expenditure*—totalling £5,417-7s-9d as at 31st March, 1972 on four subheads within Head 425, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head	Amount of Excess		
	£	s	d
2 Transport and Travelling ... ..	1,752	6	10
3 General Office Expenses ... ..	311	16	3
5 General Labour ... ..	32	12	8
13 Overseas Recruitment Expenses ... ..	3,320	12	0
	<u>£ 5,417 7 9</u>		

This final figure was determined after taking into account three Virement Warrants totalling £1,130-0s-0d and one Special Warrant amounting to £1,000 without which an over-expenditure of £7,547-7s-9d would have been involved. Attention of the Secretary, Public Service Commission has been drawn to this for his explanation and also for him to obtain Ministry of Finance's covering approval for them. His reply is being awaited.

41. (a) *Fraud Involving Labour Wages*.—During the examination of Kaduna Payment Vouchers for 1970/71 in July 1971, it was observed that Treasury Payment Vouchers totalling £3,266-5s-0d in addition also to the sum of £1,556 in respect of 1971/72 account, had been paid on a purported Authority to Incur Expenditure issued to the Secretary, Public Service Commission, copy of which was never sent to this department by the Permanent Secretary, Ministry of Health. An attempt therefore to verify the relevant A.I.E. in the Ministry of Health failed since there was no copy on record there, and no record of any instructions supporting its issue. A reference to the A.I.E. Register and the master Departmental Vote Expenditure Account maintained in the Ministry, indicated that the A.I.E. bearing that reference number was purported to have been issued to the Principal Medical Officer of

Health, Zaria for the sum of £500 only for Mosquito Control Measures. A check on the Public Service Commission and the Office of the Principal Medical Officer, Zaria therefore, revealed that no such A.I.E. was in fact issued to the later but to the former. As investigations progressed, it was further discovered that the A.I.E. in question was issued by an Assistant Executive Officer for only £500 but for the purpose of paying wages of temporary labourers "employed for clearing grass around the Government premises." But because the issue of such an A.I.E. to the Public Service Commission was most irregular and incomprehensible most especially as at the date of its issue in April, no grass clearing need arose or in fact necessary. It then became evident that fraud was perpetrated as a result of a conspiracy between the Assistant Executive Officer in the Ministry of Health and some staff of the Public Service Commission headed by the Secretary himself, the sole purpose of which was to dupe the Government by gradual misappropriation which would have run into thousands of pounds but for the vigilance and thoroughness of this department. There is, therefore, no doubt however that this fraud was facilitated by the alarming weakness that existed in the accounting machinery of the Ministry of Health which made it possible for an officer of Assistant Executive Officer's level to arrogate himself the power of issuing out A.I.Es.

41. (b) *Fraud in the payment of transport allowance to fictitious applicants.*— This fraud was discovered as a result of a check on the Commission's expenditure sub-head over-expended by £3,728-12s-3d by 31st March, 1971. Consequently, a review of vouchers under this sub-head for the period of 1st April, 1970 to 31st July, 1971 totalling £5,251-18s-4d, showed that a large number of applicants who were said to have been invited from different parts of the country for interview by the Commission, had been paid transport allowances. A check on the files and registers maintained at the Public Service Commission for such applicants, revealed that none of the payees mentioned on the relevant payment vouchers had in fact been invited nor attended any interviews. The then Secretary to the Commission who was the Officer controlling vote denied ever authorising any such payment and a clerk whose signature appeared as witness also denied ever signing as a witness. When asked, the Chairman of the Commission categorically stated that no Nigerian especially from the Southern Provinces had ever been invited to attend an interview by the Commission during the period in question, it then became clear that misappropriation of a very high nature had taken place at the Commission. It is also pertinent to mention here that at the time of the enquiry which led to the disclosure of this fraud, three similar payment vouchers totalling £117-7s-8d (in continuation of the fraud), were submitted to the Sub-Treasury for payment but were retained pending reply to a query raised thereon calling for the relevant file reference of the applicants. The vouchers were eventually not claimed as the details called for by the Sub-Treasurer could not be given and this therefore automatically confirmed my observation as mentioned above. It will be seen that if the Sub-Treasury had been vigilant and efficient as in these last three vouchers, the loss of £5,251-18s-4d would obviously have been prevented.

Although the culprits involved have been dealt with by the court of law, it will not be out of place to remark once again that most of the losses occurring could have been reduced to the minimum if Sub-Treasuries and/or accounting officers carry out their duties in strict adherence to the existing Financial Regulations.

### MINISTRY OF JUSTICE

42. *Excess Expenditure*—of £7-10s-0d as at 31st March, 1972, on one sub-head within Head 426, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head	Amount of Excess		
	£	s	d
12. Upkeep of Attorney-General's House ... ..	7	10	0

This final excess was determined after taking into account three Virement Warrants totalling £3,096 and one Special Warrant amounting to £400 without which an over-expenditure of not less than £3,503-10s-0d would have been involved. Attention of the Solicitor-General and Permanent Secretary, Ministry of Justice has been drawn to this excess for his explanation and he has also been requested to obtain Ministry of Finance's covering approval for it. His reply is being awaited.

43. *Recurrent Revenue Shortfalls/Excesses*.—Of the five revenue Sub-heads for the year under review, the total actual revenue collected from the revenue subheads amounted to £169,557-2s-1d with overall excess of £40,461-17s-2d and £8,404-15s-1d as shortfalls. This was similarly reflected in the Accountant General's Statement No. 1. The gross shortfalls involved three revenue Sub-heads as shown below:—

Head	Sub-head	Title	Shortfalls		
			£	s	d
404	71	Court fees: High/Magistrate Courts	1,256	15	10
	72	Court fees: High/Magistrate Courts	6,165	13	3
	75	Probate ... ..	982	6	0
			<hr/>		
			£	8,404	15 1

Reply to the observations raised in 1968-69 Annual Report has not been received while comments on the reasons for the shortfalls in the year under review, are being awaited.

### JUDICIAL DEPARTMENT

44. *Arrears of Revenue Returns*.—Despite repeated requests for the returns on arrears of revenue as at 31st March, 1972 still uncollected as at 30th September, 1972 on five revenue Sub-heads under this Department, no returns has yet been received in respect of the year under review. Further letter has been sent to the

Chief Registrar of the High Court calling on him to render the returns, and his reply is still awaited.

45. *Excess Expenditure*—totalling £1,680-19s-7d as at 31st March, 1972 on four Sub-heads within Head 427, remained unauthorised by 6th December, 1972 the date the accounts for the year were closed. Details are as follows:—

Sub-head	Title	Amount of Excess		
		£	s	d
3	General Office Expenses ... ..	1,143	5	8
7	Loans: Bicycles etc. ... ..	4	2	8
33	Summon Fees: Reversion ... ..			3 0
34	Library ... ..	533	8	3
		<hr/>		
		£	1,680	19 7
		<hr/> <hr/>		

These final excesses were determined after taking into account three Virement Warrants totalling £3,729-2s-11d and one Special Warrant amounting to £2,925-0s-0d without which an over-expenditure of not less than £8,335-2s-6d would have resulted. The Chief Registrar, High Court of Justice has been requested to explain the excesses and also to obtain Ministry of Finance's covering approval for them. His reply is being awaited.

46. *Upper Area Court, Katsina*.—An audit inspection conducted in August, 1971 revealed an uncollected Court fees and fines at various dates totalling £58-0s-0d. This fact was brought to notice of the Chief Registrar, High Court of Justice who promised to investigate the matter, but up to the time of writing this report, no useful reply has been received from him. A letter has been issued to him calling for a more effective and prompt action and his reply is awaited.

47. *Chief Magistrate Court, Zaria*.—Among other irregularities detected during the audit inspection of the Magistrates Court, Zaria, are improper maintenance of Fines Register, non-existence of Paper Money Register and outstanding court fines at various dates totalling £832-12s-6d. Of the amount outstanding, two items amounting to £40-15s-0d have been cleared leaving £791-17s-6d yet to be cleared. These irregularities were brought to the notice of the Chief Registrar, High Court of Justice for investigation and rectification but no satisfactory reply has been received from him. Another letter has just been issued on this subject and a reply is being awaited.

#### MINISTRY OF FINANCE

48. *Arrears of Revenue Returns*.—Out of the 51 revenue Sub-heads under the Ministry, only returns on two on arrears not collected as at 31st March, 1972 and still outstanding at 30th September, 1972 amounting to £229,958-15s-9d were received. This figure represents the gross total of £207,920-1s-9d Personal Direct

Assessment Tax and £22,038-14s-0d Pay As You Earn. Despite the assurances given by the Commissioner of Revenue and Permanent Secretary, Ministry of Finance to the Public Accounts Committee to improve collection of revenue, there would not appear to be any sign of improvement noticeable during this reporting year as compared with the previous year the figure of which was given as £169,074-2s-10d.

49. *Recurrent Revenue Shortfalls/Excesses.*—For the year under review, there were fifty-three recurrent sub-heads which on the whole reflected gross total shortfalls of £1,172,846-12s-11d as detailed below:—

Head	Sub-head	Title	Shortfalls		
			£	s	d
401	3	Penalty for offences-settlement ...	10	0	0
	4	Community Tax ... ..	42,800	9	5
	5	Cattle Tax: Government Shares ...	22,704	15	3
	6	Tax on Company Dividend ... ..	2,170	9	7
402	1	Sales Tax-Seed cotton ... ..	56,457	1	0
	2	Sales Tax-Groundnuts ... ..	129,025	0	0
	3	Sales Tax-Sheanuts ... ..	16,620	0	0
	4	Sales Tax Kenalt ... ..	255	0	0
	5	Beniseed ... ..	70	0	0
403	2	Casino tax ... ..	65	9	0
404	21	Certificate of Road Worthiness fees ...	122	5	0
	22	Other Road Traffic Registration fees	279	7	4
	23	Registration and Processing fees:			
		Contract ... ..	6,489	10	11
406	12	Quarters: Junior Staff ... ..	831	5	4
	13	Rent: Other sources ... ..	3,978	0	0
407	1	Joint Consolidated Funds ... ..	3,422	5	9
	4	Loan to Local Authorities ... ..	10	0	0
	5	Administrative Charges: motorcycles, etc. ... ..	1,000	0	0
	7	Administrative Charges: Staff Housing Loan ... ..	262	5	7
408	23	Rates on Federal and other Govern- ment Buildings ... ..	24,544	0	0
410	1	Deposits Lapsed ... ..	10	0	0
411	7	General ... ..	509,695	0	3
	11	Tobacco ... ..	82,621	3	3
	12	Diesel Oil ... ..	168,042	5	1
	13	Motor Spirit ... ..	101,361	0	2
			<u>£</u>	<u>1,172,846</u>	<u>12 11</u>

The position of both the recurrent and capital revenues is most disturbing and therefore calls for a serious review of both the assessment of revenue estimate as well as its collection. The Permanent Secretary, Ministry of Finance has been requested as always to explain the shortfalls and his reply is awaited.

50. *Capital Revenue Shortfalls/Excesses.*—For the year under review, there were four Capital Revenue Heads and twenty-two Sub-heads under the Ministry. Out of these revenue Heads and Sub-heads, a gross total of £1,028,319-7s-7d was declared and these are detailed below:—

Head	Sub-head	Title	Shortfalls		
			£	s	d
441	1	Transfer from Recurrent Budget ...	900,000	0	0
451	2	Transfer from Market Board Surplus	10	0	0
453	1	Zaria Local Authority Market Interest and Repayment ... ..	2,890	0	0
	2	Zaria Recreation Club: Interest and Repayments ... ..	360	0	0
	3	Kaduna Recreation Club: Interest and Repayments ... ..	230	0	0
	4	Northern States Radio Corporation Loans and Repayments ... ..	10	0	0
	5	Northern States Housing Corporation Dividend ... ..	10	0	0
	6	Gaskiya Corporation: Interest ...	250	0	0
	7	Gaskiya Corporation: Loan ...	10	0	0
	8	Livestock and Meat Authority ...	10	0	0
	9	New Nigerian Newspaper Limited: Interest ... ..	10	0	0
	10	New Nigerian Newspaper Loan and Repayment ... ..	10	0	0
	11	New Nigerian Newspaper Dividend	10	0	0
	12	New Nigerian Development Company: Dividend ... ..	10	0	0
	13	Nigerian Hotel Limited: Dividend ...	300	0	0
	14	Petroleum Refining Company Limited: Interest ... ..	10	0	0
	15	Petroleum Refining Company Loan and Repayment ... ..	10	0	0
	16	Petroleum Refining Company Dividend ... ..	10	0	0
	17	Dunlop (Nigeria) Limited: Dividend	790	0	0
	18	Nigerian Pool Company: Dividend ...	30	0	0
	19	Electricity Corporation of Nigeria Loans ... ..	8	8	



Head	Sub-head	Title	Shortfalls
	20	Co-operative Societies: Refund of unpaid overdraft ... ..	123,348 18 11
			<u>£ 1,028,319 7 7</u>

A letter has been sent to the Permanent Secretary requesting him to furnish reasons for the shortfalls and his reply is still awaited.

51. *Annual Board of Survey on Chest: Remittances in Transit.*—A quick appraisal of the transactions in the Central Accounts revealed that the under quoted figures had accumulated as remittances in transit for the period ranging from 1968/69 to 1971/72 and these figures had been in transit up-to-date contrary to Financial Instructions.

Year of A/C	Amount		
	£	s	d
1968/69	41,273	17	2
1969/70	35,053	10	2
1970/71	81,877	5	8
1971/72	90,061	16	8

The time-lag between payment and receipt should not exceed the postal time from one Station to another as provided under the relevant regulations. Investigation reveals that there is no proper control of the records maintained at the Central Accounts and there is no indication that effort is being made to clear this long outstanding remittances in transit contrary to the provision of the relevant Financial Instructions. Moreover, no remittances register has ever been maintained apart from the memorandum register which does not indicate the Treasury Receipt Voucher particulars confirming the remittances as being cleared. Since this could conceal fraud, the attention of the Accountant-General has been drawn to these irregularities for investigation and a positive action has been suggested to be taken to avoid this loop-hole and his reply is still awaited.

#### MINISTRY OF WORKS AND SURVEYS

52. *Recurrent Revenue Shortfalls/Excesses.*—Although there were twenty-seven recurrent revenue subheads under the control of this Ministry, the gross amount collected amounted to £217,920-17s-7d while £26,408-12s-8d and £86,307-15s-1d were declared as excess and shortfalls respectively. The details by subheads as shown below reflects the same position as in the Accountant-General's statement No.1.

Head	Sub-head	Title	Shortfalls		
			£	s	d
404	61	Agency Fees ... ..	7,855	16	4
	62	Way leave Licences ... ..	10	0	0
	63	Survey Fees ... ..	381	10	11

	64	Seeds Preparation and Execution ... ..	139	10	0
405	61	Motor Transport Services ... ..	52,276	7	0
	64	Workshops Receipts: Cash ... ..	6,905	1	5
	65	Workshops Receipt: Adjustment ... ..	9,972	6	7
	66	Plant Hire Charges ... ..	3,537	5	9
	67	Trade Testing: Federal Ministry of Labour ...	100	0	0
	68	Condemned plants and vehicles sales ... ..	199	18	4
	69	Sales of condemned stores ... ..	426	13	9
	75	Preparation of Mining Titles ... ..	10	0	0
	76	Improvement Sales ... ..	53	5	0
	77	Deposit on Certificate of Occupancy forfeiture ...	4,430	0	0
408	1	Federal Works Agency Fees ... ..	10	0	0
			<u>£ 86,307 15 1</u>		

The Accounting Officer's comments as regards the reasons for the shortfalls are still being awaited.

53. *Capital Revenue Shortfalls/Excesses.*—On the only Capital Revenue Head under this Ministry, the gross amount declared as shortfalls amounted to £2,200,000-0s-0d of which the details are as follows:—

Head	Sub-head	Title	Shortfalls		
			£	s	d
444	1	Loan for Zaria Water Supply ... ..	1,000,000	0	0
	2	Loan for Katsina Water Supply ... ..	900,000	0	0
	3	Loan for Kaduna Water Supply ... ..	300,000	0	0
			<u>£ 2,200,000 0 0</u>		

The Accounting Officer has been requested to comment on the shortfalls and his reply is still being awaited.

54. *Excess Expenditure*—totalling £33,055-5s-9d as at 31st March, 1972, on seven subheads within Head 429, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Detail is as follows:—

Sub-head	Amount of Excess			
		£	s	d
2	Transport and Travelling ... ..	1,576	1	2
41	Roads Maintenance ... ..	7,536	17	8
51	Refrigerator Upkeep and Replacement ... ..	23,007	18	7
53	Electrical Installations and Appliances Maintenance ...	185	2	1
55	Plants and Vehicles: Upkeep ... ..	516	14	10

56	Running Costs: Motor Vehicles Maintenance ... ..	11	13	10
59	Government Buildings Rewiring ... ..	220	17	7
		£ 33,055 5 9		

This final excess figure was arrived at after taking into account six Virement Warrants totalling £153,177, two Special Warrants amounting to £63,824 and four Release Warrants also totalling £9,325 without which an over-expenditure of £259,381-5s-9d would have been involved. Attention of the Permanent Secretary, Ministry of Works has been called to this for his explanation and also for him to obtain Ministry of Finance's covering approval for them. His reply is being awaited.

55. *Water Rate: Arrears of Revenue.*—Arrears of revenue not collected at 31st March, 1972 in respect of water supplies and connections in Daura, Funtua, Katsina, Kaduna and Zaria have not yet been received in spite of several letters and reminders to the Ministry. It would be remembered that collection of Water Rate and 'connections', were under the control of Ministry of Works and Surveys during the year under review and the Permanent Secretary made promises as reported in paragraph 38 of the first report of the Public Accounts Committee that he would ensure that all the returns were rendered. So far, no noticeable improvement has been made.

(ii) It may be pertinent to recall at this stage that in 1968-69 alone, there was £2,616-3s-6d declared as outstanding debts which were neither settled nor written off. The total sum of £735-10s-0d was declared against Daura while £1,880-13s-6d was recorded against Kaduna. The attention of the Permanent Secretary has been drawn to this and his comments called for but no satisfactory reply has so far been received.

(iii) Up to the time of writing this report, I have not received the returns for the subsequent years 1969/70, 1970/71 and 1971-72 despite my several letters demanding for them. It is noteworthy that this Ministry had failed to apply the rules and procedures needed for prompt collection of revenue as well as the essence of rendition of returns of revenue arrears. The matter has again been taken up with the Permanent Secretary.

56. *Yard Superintendent Workshop.*—In August, 1971 a copy of the Public Service Commission's letter interdicting the Storekeeper of the Yard Superintendent Store, was received in this office. On enquiry as to the reason for interdiction, I was told by the Permanent Secretary, Ministry of Works that it was as a result of the Storekeeper being found removing four tins of paint from the Yard Workshop. A complete physical check of the store subsequently carried out at the instance of the Divisional Engineer, Kaduna, revealed large scale shortages and loss of stores. The storekeeper was eventually charged to court by the police, but surprisingly he was discharged and acquitted of all charges against him. A recommendation for his dismissal was however submitted to the Public Service Commission on 24th

March, 1972 but approval for the dismissal was not only delayed until 4th May, 1972, but the effective date was backdated to 28th June, 1971. The Public Service Commission surprisingly, again, further directed that any over-payment that may have been made to the Officer should not be recovered. In the light of this, the Permanent Secretary, Ministry of Works in September, 1972, applied to the Permanent Secretary, Ministry of Finance for a write-off of the amount of the loss involved. But because of the haphazard way loss cases were then being dealt with in the Ministry no action was taken not until the Permanent Secretary, Ministry of Work complained bitterly in April, 1974 of having written fifteen letters and reminders on the same case without a single reply from the Ministry of Finance. This prompted Finance to reactivate the case and the amount of £2,749-4s-9d involved was in the long run written-off in July, 1974.

57. *Provincial Engineer, Zaria*.—A number of irregularities were detected during the inspection of the records maintained in the office of the Provincial Engineer, Zaria such as:—

- (i) Issues on loan to other Ministries/Departments of security books (Revenue Collector's books) without prior consent of the Accountant-General and myself.
- (ii) Late issue of bills, lack of quoting the account numbers on the bills and omissions of debiting the consumers account.
- (iii) Wrong quotation of receipt particulars on the consumers cards in support of payments and duplication of consumer's account number likely to conceal fraud.
- (iv) Delay in returning to the Store-keeper Store Issue Vouchers for posting into the ledger and improper maintenance of store records.
- (v) 59 Petroleum Oil Lubricant order books were not produced for audit inspection.
- (vi) Four examples of arrears of water rate totalling £7,305-12s-0d were observed to have been arbitrarily abandoned without authority; similarly a disconnection order passed on sundry consumers with a total of arrears of water rate of £3,030-7s-2d was noted although the order was never effected and no effort was made to collect this amount and the subsequent accrued revenue on later consumption.
- (vii) Arrears of water rate totalling £1,008-10s-1d was noted to have been long outstanding without move to collect them either by issuing bills or otherwise, while a further outstanding water rate of £3,244-1s-6d as at 31st March, 1969 handed over to the State Government as uncollected by the Local Authority would not appear to have been pursued for recovery.

These irregularities have been brought to the notice of the Permanent Secretary for positive action and his reply is being awaited.

## MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

58. *Arrears of Revenue.*—Up to the time of writing this report, returns on the arrears of revenue as at 31st March and still not collected as at 30th September, 1972 on twenty-eight revenue subheads and eight Capital revenue subheads in the estimate, have not been received despite repeated requests by letters and also reminders. It is worthy of notice that this Ministry has also not submitted returns of arrears of revenue outstanding for the year 1970-71 on the revenue subheads under her control, a situation which is disturbing.

59. *Recurrent Revenue Shortfalls/Excesses.*—There were twenty-eight recurrent revenue subheads under this ministry during the year under review. The gross amount collected as recurrent revenue amounted to £103,781-6s-0d which exceeded the estimated figure of £58,990-0s-0d by £44,791-6s-0d. However, there is a gross shortfall of £21,191-15s-4d on the Heads and subheads as listed below and these figures agreed with Accountant-General's Statement No. 5—

Head	Sub-head	Title	Shortfalls		
			£	s	d
404	30	Forestry General ... ..	1,500	0	0
	34	Veterinary Treatment: Fess ... ..	681	18	6
	35	Produce Inspection: Fees ... ..	100	0	0
405	14	Seed Multiplication: Sales ... ..	8,713	18	0
	15	Sales of Cotton Lint Daudawa ... ..	200	0	0
	18	Pump hire scheme charges ... ..	4,570	19	9
	22	Fisheries Products sales ... ..	144	19	6
	23	Livestock Improvement Centre ... ..	1,729	15	10
	24	Parks and Gardens sales ... ..	117	12	10
	25	Training Institutions: B o a r d i n g charges ... ..	963	19	7
	26	Tractor Hiring ... ..	2,450	1	4
	28	Pest Control ... ..	10	0	0
	29	Auction of cotton market ... ..	8	10	0
			£	21,191	15 4

Explanations for the shortfalls are being awaited from the Permanent Secretary.

60. *Excess Expenditure.*—totalling £18,863-13s-11d as at 31st March, 1972 on twenty-four sub-heads within Head 430, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Detail is as follows:—

Sub-head	Amount of Excess		
	£	s	d
3	General Office Expenses	2,026	7 9
21	Daily Paid Staff, Sundry Materials Service	220	16 5
24	Lodging, Boarding Trainees and Beds, Uniforms	16	11 2
26	Minor Tools Implements	317	18 0
27	Other Materials and Services	379	0 1
28	Daily Paid Staff and Labour	2,371	9 10
33	Daily Paid Staff and Labour	718	1 4
35	Fuel, Oils and Lubricants	2,754	9 9
38	Daily Paid Staff and Labour	2,106	7 4
39	Tomato Production materials and Services	296	14 6
40	Seeds Multiplication materials and Services	1,473	6 10
41	Fish Production Materials and Services	738	17 3
47	Materials and Services Minor Works	52	6 8
49	Materials and Services Pump Hire Scheme	65	2 11
54	Grains Storage Recurrent Expenditure	56	7 2
55	Stores and Equipments and Technical Staff Uniforms	1,231	0 6
64	Survey and Drawing Equipments	399	14 11
67	Townships, Parks and Garden Upkeep	923	1 3
71	Daily Paid Labour	668	18 4
73	Chemicals	58	9 6
75	Sundry and other Services Materials	989	17 9
78	Refrigerators, Replacement and Maintenance and Running Costs	782	7 3
81	Drugs and Vaccines	0	5 0
88	Production Materials Equipments and Instrument (Livestock Investigation Breeding Centres)	216	2 5
		<u>£</u>	<u>18,863 13 11</u>

The final figure of total excess was determined after taking into account twelve Virement Warrants totalling £148,402-0s-0d and one Special Warrant amounting to £2,237-0s-0d without which an over-expenditure of not less than £169,502-13s-11d would have been involved. The attention of the Permanent Secretary, Ministry of Agriculture and Natural Resources has been drawn to this for his comments and also for him to obtain Ministry of Finance's covering approval for them. His reply is being awaited.

61. *Capital Revenue Shortfalls*.—During the year under review there were one Capital Revenue Head and nine sub-heads under this Ministry. The gross sum of £205,660-13s-11d was declared as shortfalls of which the details are as follows:—

Head	Sub-head	Title	Shortfalls			
			£	s	d	
442	1	Fertilizer Sales ... ..	194,953	15	1	
	4	Grants from Federal Government (Imput) ... ..	10	0	0	
	5	Sales of Agricultural Chemicals ...	4,784	17	0	
	6	Reimbursement from Northern States Daudawa cotton multiplication ...	5,789	1	0	
	7	Land Development and Settlement Scheme ... ..	10	0	0	
	8	Runka Dairy ... ..	113	0	10	
				<u>£</u>	<u>205,660</u>	<u>13 11</u>

There would appear to be very little improvement in revenue collection during the year under review when compared with the shortfalls declared in the previous year. However, reasons for the shortfalls from the Ministry concerned are still being awaited.

62. *Personal Emoluments Records*.—In spite of the irregularities reported in paragraph 47 of my 1968-69 report and the assurance given by the Permanent Secretary, Ministry of Agriculture and Natural Resources at the Public Accounts Committee meeting held in February, 1973 to set up a committee to investigate the irregularities and submit a report thereon, nothing has been done to clear the matter despite series of letters, a period of over 24 months. A letter has again been written seeking for the action taken so far and a reply is being awaited.

63. *Agricultural Office, Katsina*.—At an audit inspection of the above office in October, 1971, a lot of irregularities were observed among which were unsettled bills, particularly outstanding against various Local Authorities totalling £35,724-16s-0d: 3,440 bags of Superphosphate, 8,240 bags of Super Ammonia and 2,800 bags of other types of Fertilizers received on various Store Receipt Vouchers but not accounted for in the store ledger; deficit of various stores; purchases on Local Purchase Orders not reflected in the Store Ledger as quoted on the Store Receipt Vouchers and falsification of Revenue receipts and stores accounts. These numerous irregularities were reported to the Permanent Secretary, Ministry of Agriculture and Natural Resources with cogent facts for him to investigate and conduct a Board of Inquiry, but no action whatsoever would appear to have been taken in spite of several letters and reminders to portray the seriousness of the situation. The situation would appear now to have become more complicated because of the unnecessary delay in taking action by the Permanent Secretary. Another fresh request has been

made to him to personally look into the matter and order a Board of Enquiry considering the large amount of money, fuel and fertilizers involved. His reply is therefore hopefully being awaited.

64. *Suspected Loss of Petrol and Diesel Oil at Agricultural Office, Katsina.*—In October, 1971, the Provincial Auditor reported to both the Agricultural Officer, and the Provincial Secretary, Katsina some irregularities in the purchase and distribution of fuel at the Agricultural Office, Katsina. The Permanent Secretary was accordingly requested to appoint a Board of Enquiry to investigate the irregularities in November, 1971, but not until November of the following year was a reply received from him saying that the Provincial Secretary, Katsina was then being advised to appoint a Board of Enquiry to probe the alleged irregularities. After several letters had been written asking for the report of the Board of Enquiry, a letter was endorsed to me in May, 1973 advising the appointment of the Board almost two years after the alleged irregularities had been reported. Yet, most disheartening is the fact that up till the time of writing this report, no report of any Board of Enquiry has been received. From the look of things, therefore, it would appear that the Board of Enquiry appointed to look into the suspected loss of fuel totalling 4,631 gallons and valued at £1,047-12s-5d has in fact not taken any action, otherwise, it is inconceivable that the preparation and submission of its report should have taken as long as four years. However, another letter has just been written to the Permanent Secretary, Ministry of Agriculture requesting him to find out the actual position and inform me of his next line of action.

65. *Shortage of Fertilizer at Kujama.*—In July 1971, a stock verification report on the Fertilizer store at Kujama was received in this office claiming that the storekeeper in charge had made a written confessional statement admitting misappropriation of fertilizer amounting to £144-10s-0d. I promptly suggested that the matter should be reported to the police adding that the confessional statement made by the storekeeper was enough evidence of criminal intent on his part but that, nevertheless, vigorous effort should be made to effect recovery from the storekeeper. Subsequently, it was discovered that the case was not reported to the police promptly as earlier suggested and when eventually this was done, the case dragged on for so long until February, 1974 when a letter was received from the Permanent Secretary, Ministry of Agriculture and Natural Resources stating that the accused had been discharged in spite of the written confessional statement and no indication was also given as to whether the amount involved has been recovered. My enquiry about whether or not recovery has been made and also if any disciplinary action has been taken against the culprit has not yet been answered.

#### MINISTRY OF EDUCATION

66. *Recurrent Revenue Shortfalls/Excesses.*—On the eight recurrent revenue sub-heads, the gross actual revenue collected during the year ended 31st March, 1972 amounted to £690,426-16s-4d while £251,804-11s-9d stood as excess and shortfalls of £2,425-2s-6d details of which are shown below:—



Head	Sub-head	Title	Shortfalls		
			£	s	d
404	43	Examination fees ... ..	1,672	7	6
	45	Registration Fees: Evening Classes...	105	15	0
405	31	Electricity charges: Institutions ...	60	9	6
	32	Training Institutions: Sales ...	78	8	0
	33	Bus Fare: Kaduna Capital School ...	108	2	6
	34	Hire of Vehicles ... ..	100	0	0
409	1	Teachers-in-service (T-I-S-P) ...	300	0	0
		Total ... ..	£	2,425	2 6

The Permanent Secretary has since been requested to give reasons for these shortfalls and his reply is still being awaited.

67. *Excess Expenditure*—totalling £64,811-16s-11d as at 31st March, 1972 on twelve Sub-heads within Head 431, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head	Title	Amount of Excess		
		£	s	d
2	Transport and Travelling ... ..	13,408	4	5
3	General Office Expenses ... ..	3,688	0	10
8	School Fees: Other States ... ..	18,682	3	9
31	School Clinic ... ..	265	4	4
44	Scholarships to Overseas ... ..	2,214	0	10
45	Scholarship Passages and Incidental Expenses	850	19	4
51	Government Institutions: Maintenance of Students ... ..	22,231	2	1
53	Government Institutions: Equipment and Materials ... ..	2,041	3	2
56	Government Institutions: General Labour ...	63	3	10
65	Grant-In-Aid Special Purpose ... ..	1,115	2	2
81	American International Development Project	61	14	0
98	Government Institutions: Equipments and Materials ... ..	190	18	2
	Total ... ..	£	64,811	16 11

This final figure was determined after taking into account four Virement Warrants totalling £177,320-0s-0d, two Release Warrants amounting to £20,000-0s-0d and one Supplementary General Warrant involving £258,579-0s-0d without which an over-expenditure of £520,710-16s-11d would have been involved. Attention of the Permanent Secretary, Ministry of Education has been drawn to

this total excess for his explanation and also for him to obtain Ministry of Finance's covering approval for them. His comments are being awaited.

68. *Capital Revenue Shortfalls/Excesses.*—Of the nine Capital revenue sub-heads controlled by this Ministry, only one subhead had £368,892-12s-11d as shortfalls as detailed below:—

Head	Sub-head	Title	Shortfalls
445	2	Secondary and Technical Education (I.D.A.) ... ..	£368,892-12s-11d

The Accounting Officer responsible has been requested to submit his comments regarding this alarming figure and his reply is being awaited.

69. A contract officer originally overpaid salary in March and April, 1971 by £50-14s-6d was at a later date claimed to have reduced the indebtedness to Government to £7-10s-4d. The Ministry subsequently requested for consent to write-off of the balance on the grounds that the whereabouts of the officer was not known nor could he be traced. Letters from this office calling for explanations or details to establish how the indebtedness was reduced to £7-10s-4d and a report in accordance with Financial Regulations before the write-off could be considered, have still not been replied by the Ministry in spite of repeated reminders. My Department is pressing for this information because it may uncover indebtedness to Government on presentation of a Final Statement of Account.

70. An Assistant Education Officer on temporary Appointment left the service unceremoniously and as a result, he was overpaid salary for the month of January, 1972 amounting to £67-17s-4d which was credited to his Bank account. Contacts with the Kano State Ministry of Education where the officer subsequently took up an appointment, confirmed that the officer, in September, 1972 resigned to pursue a course at the Ahmadu Bello University, Zaria. As of now, no positive follow up would appear to have been taken either with the officer directly or through the University Authorities to make the recovery of the overpayment possible despite pressure from this Department.

#### MINISTRY OF HEALTH AND SOCIAL WELFARE

71. *Returns of Arrears of Revenue.*—Up to the time of writing this Report, the returns of arrears of revenue as at 31st March, 1972 still not collected at 30th September, 1972 have not been submitted inspite of repeated requests. Also, despite the promise to send the returns within two weeks made by the Permanent Secretary to the Public Accounts Committee in respect of 1968/69 arrears of revenue as contained in paragraph 52 of its first Report, no returns have still been received.

72. *Recurrent Revenue Shortfalls/Excesses.*—During the year 1971-72, there were sixteen recurrent revenue subheads under this Ministry. The gross actual revenue collected during this period amounted to £12,695-15s-4d with £4,458-13s-9d and £62,372-18s-5d as excess and shortfalls respectively. The

details by subheads are shown below and this was also confirmed in Accountant-General's Statement of Account No. 1 and 12A.

Head	Sub-head	Title	Shortfalls		
			£	s	d
404	51	Dental Services: Fees ... ..	951	9	5
	54	Cinemat: Licences and fees ... ..	198	19	0
	55	Birth and Death Registration fees ... ..	49	17	6
405	40	Sales of Sports equipments ... ..	336	19	0
	41	Visiting Teams: Earnings ... ..	779	14	6
	42	Sale of Stores ... ..	16	19	0
408	43	Stadium Earnings ... ..	9	0	0
	6	Medical Services: non-Government Staff ... ..	10	0	0
409	7	Malaria Campaign (World Health Organization) ... ..	10	0	0
	8	Small Pox and Measles Campaign ... ..	10	0	0
409	2	Malaria campaign: Federal Grants ... ..	10,000	0	0
	3	Federal Government: Health Grants ... ..	50,000	0	0
			<u>£</u>	<u>62,372</u>	<u>18 5</u>

The reasons for the shortfalls are still being awaited from the Permanent Secretary, Ministry of Health.

73. *Excess Expenditure*—totalling £28,810-15s-1d as at 31st March, 1972 on eighteen Subheads within Head 432, remained unauthorised by 6th December, 1972 the date the accounts for the year were closed. Details are as follows:—

Sub-head	Title	Amount of Excess		
		£	s	d
2	Transport and Travelling ... ..	10,462	5	1
3	General Office Expenses ... ..	3,676	5	4
4	Motor Vehicles Maintenance ... ..	1,361	4	3
5	General Labour ... ..	8,923	10	11
8	Official Entertainment ... ..		8	0
23	Hospital, Diet and Provision ... ..	483	5	2
24	Hospital Cleaning Materials ... ..	73	15	2
25	Dried Milk Purchases and Distribution ... ..	967	16	5
47	Grants to Township and Kaduna Local Authority Sanitary Services ... ..	1,500	0	0
68	Grants: National Industrial Safety Council ... ..	1	10	0
70	Assistance to Youth Organisation ... ..	403	0	0
72	Nigerian Red Cross Society Assistance ... ..	27	2	0
74	Grant to Torrey Home, Zaria ... ..	5	0	0

75	Kaduna Remand Home Operation Costs	...	...	109	1	3
81	Visiting Teams Accommodation and other Expenses	...	...	122	10	6
84	National and International Competitions	...	...	112	16	0
87	Special Equipments: Sports	...	...	114	15	0
90	Seater Bus	...	...	466	10	0
				<hr/>		
				£	28,810	15 1
				<hr/> <hr/>		

The final figure was determined after taking into account four Virement Warrants totalling £34,515 without which an over-expenditure of £63,325-15s-1d would have resulted. Attention of the Permanent Secretary, Ministry of Health and Social Welfare has been called to this for his explanation and also to obtain Ministry of Finance's covering approval for the excesses. His reply is being awaited.

74. *Capital Revenue Shortfalls*.—During the year 1971-72 a shortfall of £9,000 was declared on the only Capital Revenue Head 446 Sub-head 1 Grants from UNICEF: Nursing and Midwifery Schools controlled by this Ministry. The same amount was earmarked during the previous year and nothing was also collected. Although I have called on the Permanent Secretary to explain the shortfalls especially occurring in two successive years, I have not received any answer from him. His reply is however still awaited.

75. *Personal Emoluments Records*.—In addition to a number of irregularities previously reported under paragraph 53 (1968-69) of my Report to which no satisfactory detailed reply has been received despite the Public Accounts Committee's advice for a prompt satisfactory reply, further irregularities involving 115 missing Anson Pay Record Cards; 10 cases of overpayment of salary totalling £347-1s-5d leaving a balance of £182-18s-3d yet to be recovered; 149 cases of wrong payment of overtime allowances totalling £9,329-12s-3d and 12 cases of under deduction of rent totalling £944-14s-8d have been discovered. In spite of exchange of several correspondence culminating in the promise made by the Permanent Secretary, Ministry of Health to effect prompt settlement, no positive action by him has been taken. Another letter has again been issued and a reply is being awaited.

76. *Fraud Involving Labour Wages*.—One of the most sensational frauds ever perpetrated since the inception of this State was detected in the Ministry of Health Headquarters in August, 1971. This involved a total amount of £10,038-6s-2d being Labour Wages paid on a fake Authority to Incur Expenditure and to non-existent Labourers. A reference made to the Authority to Incur Expenditure Register and the master Departmental Vote Expenditure Account maintained in the Ministry, revealed that the particular Authority to Incur Expenditure was in fact issued to the Principal Medical Officer of Health in the Administrator's Office for the sum of £2,000 only for Mosquito Control measures. While payment for labour wages was properly being made by the Principal Medical Officer at the

Administrator's Office, it was discovered that a number of payment vouchers amounting to £10,038-6s-2d were fraudulently raised at the Ministry's Headquarters on the strength of the same Authority to Incur Expenditure purporting to pay wages of labourers whose existence and place of work no one at the ministry's headquarters could confirm. No record of, or authority for the employment of the labourers could also be produced by the Accountant who authorised payment. In the course of further investigation into this fraud, it was discovered that the abject negligence on the part of the Finance Officer in-charge and the lack of supervision and vigilance on the part of the more senior officers in the ministry, went a long way to facilitate the commission of this crime. For instance, the Finance Officer possibly because of his deep involvement did not carry out necessary checks required by Financial Instructions with the result that the entire account of the ministry was not reconciled throughout the period covered by the fraud. The Accountant who was authorising payments to non-existent labourers was said to have confessed to have done so with no knowledge of either the existence of the labourers being paid or even the type and location of where they were supposed to be working. The time-keeper who was supposed to have been confirming the presence of the labourers before marking his time book, never saw any of them and yet he was marking his books. It is therefore significant to note that since this fraud was detected in August, 1971 and a report made by me accordingly with all the overwhelming facts in support of the case, and their confirmation by a subsequent Board of Enquiry, this case has still not been finalised. A letter has recently been addressed to the Solicitor-General by the Accountant-General to let him know the stage so far reached in the case, but no response has yet been received as at the date of writing this report.

77. *General Hospital, Katsina: Loss of Revenue.*—On the instruction of the Permanent Secretary, Ministry of Health a check was carried out by the Ministry's Accountant on the financial management of the General Hospital, Katsina in July, 1971. As a result, series of anomalies involving loss of staff salaries and revenue in respect of Board and Lodging fees from Student Nurses' were discovered. A Board of Enquiry was eventually set up and in its interim report submitted in December, 1971 a total loss of £2,991-10s-4d was tentatively established. But curiously enough the Board stated that it could not at that stage specifically pin point the defaulting officer/officers as it was too early to do that although, according to it, one "Mallam Saidu Lafiagi apparently looks responsible for the default". Subsequently, the suspected culprit was charged to court and tried only for misappropriation of £818-17s-8d—Students feeding and accommodation fees, but was discharged by the court in February, 1973. My enquiry as to why he was not charged for the total loss of £2,991-10s-4d as established by the Board of Enquiry, was not satisfactorily replied as the Provincial Secretary, Katsina upon whom lay this burden of clarifying the actual position, refused to say anything. The Accountant-General however insisted that departmental disciplinary action should be taken against the culprit. Much later in March, 1974 a

letter was received from the Public Service Commission approving dismissal of the officer concerned but with no clarification on the actual amount of the loss from the Ministry except accepting the write-off of the amount of £818-17s-8d from which the culprit was charged to court.

### MINISTRY OF TRADE, INDUSTRY AND CO-OPERATIVES

78. *Excess Expenditure*—totalling £2,427-3s-10d as at 31st March, 1972, on six subheads within Head 433, remained unauthorised by 6th December, 1972, the date the accounts for the year were closed. Details are as follows:—

Sub-head	Amount of Excess		
	£	s	d
2 Transport and Travelling ... ..	1,704	16	3
3 General Office Expenses ... ..	231	4	9
7 Loans, Bicycles, etc. ... ..	24	0	0
21 Industrial and Commercial Survey: Fees and Expenses	180	8	10
22 Trade Fairs: Purchase of Exhibits ... ..	249	14	0
31 Co-operative Societies Staff Training ... ..	37	0	0
	<u>£</u>	<u>2,427</u>	<u>3 10</u>

These final excesses were determined after taking into account two Virement Warrants involving £3,984 without which an over-expenditure of £6,411-3s-10d would have been involved. Attention of the Permanent Secretary, Ministry of Trade, Industry and Co-operatives has been drawn to this for his explanation and also to obtain Ministry of Finance's covering approval for them. His reply is being awaited.

### SHARIA COURT OF APPEAL

79. *Revenue Shortfalls/Excesses*.—Out of £100-0s-0d recurrent revenue envisaged, only £63-4s-6d was actually collected, thus a gross shortfalls of £36-15s-6d had resulted. The accounting officer commented that the shortfall was due to a limited number of appeal cases during the period in question.

80. *Excess Expenditure*.—Totalling £402-17s-0d as at 31st March, 1972, on one subhead within Head 435, remained unauthorised by 6th December, 1972 the date the accounts for the year were closed. Details are as follows:—

Sub-head	Amount of Excess		
	£	s	d
3 General Office Expenses ... ..	402	17	0

There was no virement or Special Warrant issued during the Year and the above amount is therefore the net excess incurred. The Registrar, Sharia Court of Appeal has been requested to offer his explanations for the excess and also to obtain Ministry of Finance's covering approval for it. His reply is being awaited.

#### V.—GENERAL

81. *Staff*.—During the year there was quite an appreciable increase in the establishment as follows:—

Auditor Grade II ... ..	1
Senior Executive Officer (Audit) ... ..	1
Higher Executive Officer (Audit) ... ..	1
Executive Officer (Audit) ... ..	1
Assistant Executive Officer (Audit) ... ..	6
Clerical Officer (Audit) ... ..	25
Messenger ... ..	2

A Higher Executive Officer was also converted to the Auditor's Cadre as a result of his performance in the professional grade course.

82. *Training*.—In the year under review, three officers attended Professional Grade Course and four Executive Officers Grade Course at the Kaduna Polytechnic.

83. *Progress of Work*.—I have to announce with pleasure that the heavy back-log of work dating back to March, 1959 in both Government establishments and Local Authorities, have been brought up to date and new audits on them have begun.

84. *Acknowledgement*.—I am, as always, indebted to the entire staff of my Department for their unflinching loyalty. It must therefore be on record that their devotion to duty made it possible to enable me produce three Reports (1969/70, 1970/71 and 1971/72) within 12 months of my taking over office. My appreciation and gratitude also goes to the Accountant-General and the Permanent Secretary, Ministry of Finance in particular, and the staff of all other Ministries for co-operating with me in my daily tasks.

D. A. SADAUKI,  
Auditor-General,  
North-Central State of Nigeria

Audit Headquarters,  
North-Central State,  
Private Mail Bag No. 2018,  
Kaduna—Nigeria  
27th May, 1975

ERRORS IN CLASSIFICATION OF £50.0-0 OR MORE

<i>Head of Revenue or Expenditure Fund Account credited or charged</i>	<i>Amount £ s d</i>	<i>430/61</i>
<i>A—Affecting Head of Revenue/Fund Account or Expenditure admitted by the Accounting Officer.</i>		
<i>Capital Development Fund:—</i> Timber and Production, Nimbria ... ..	465/50	430/61
<i>Capital Development Fund:—</i> Timber and Pole Production, Nimbria Project ... ..	465/50	430/61
<i>Capital Development Fund:—</i> Timber and Pole Production, Nimbria Project ... ..	465/50	430/61
<i>Capital Development Fund:—</i> Timber and Pole Production, Nimbria Project .. ..	465/50	430/61
<i>Capital Development Fund:—</i> Timber and Pole Production, Nimbria Project ... ..	465/50	430/61
<i>Capital Development Fund:—</i> Timber and Pole Production, Nimbria Project ... ..	465/50	430/61
<i>Capital Development Fund:—</i> Timber and Pole Production, Nimbria Project ... ..	465/50	430/61
<i>Recurrent Expenditure:—</i> Transport and Travelling ... ..	422/2	442/2

*Heads of Revenue or Expenditure Fund Account which should have been credited or charged*



## ERRORS IN CLASSIFICATION OF £50-0-0 OR MORE

<i>Head of Revenue or Expenditure Fund Account credited or charged</i>	<i>Amount</i>	<i>Heads of Revenue or Expenditure Fund Account which should have been credited or charged</i>
	£ s d	
<i>Recurrent Expenditure:—</i>		
Transport and Travelling ... ..	422/2	Capital Development Receipt, Grain Sales
	250 0 0	442/2
<i>Recurrent Expenditure:—</i>		
Transport and Travelling ... ..	422/2	Capital Development Receipt, Grain Sales
	321 0 0	442/2
<i>Recurrent Expenditure:—</i>		
Lodging Boarding Trainees and Beds Uniforms ...	430/24	Capital Development Expendi- ture, Improvement to Existing Farm Centres
	123 0 0	465/10
<i>Treasury Clearance Fund:—</i>		
Catering Rest Houses ... ..	5467	Consolidated Fund: Imprest
	300 0 0	5410
<i>Recurrent Expenditure:—</i>		
Transport and Travelling ... ..	422/2	Capital Receipt: Grain Sales
	125 0 0	442/2
<i>Recurrent Expenditure:—</i>		
Transport and Travelling ... ..	422/2	Capital Receipt: Grain Sales
	640 0 0	442/2
Consolidated Fund: Tourism Proceeds ... ..	404/2	Treasury Clearance: Catering Rest House, Daura
	1,069 14 3	5467/4
Consolidated Fund: Tourism Proceeds ... ..	404/12	Treasury Clearance: Catering Rest House, Daura
	220 10 0	—

ERRORS IN CLASSIFICATION OF £50-0-0 OR MORE

<i>Head of Revenue or Expenditure Fund Account credited or charged</i>	<i>Amount</i>	<i>Head of Revenue or Expenditure Fund Account which should have been credited or charged</i>
	<i>£ s d</i>	
School Fees ... ..	218 8 3	Runka Dairy 442/8
Consolidated Fund: Printing and Repayments ... ..	404/44	Capital Receipt: Sales of Agricultural Chemicals 442/5 <sup>£11</sup>
Recurrent Revenue Consolidated Fund: Tourism Proceeds ... ..	405/5	Treasury Clearance Fund: Catering Rest House, Daura 5467/4
Consolidated Fund: Tourism Proceeds ... ..	404/12	Treasury Clearance Fund: Catering Rest House, Daura 5467/4
Consolidated Fund: Tourism Proceeds ... ..	404/12	Treasury Clearance Fund: Catering Rest House, Katsina 5467/1
Consolidated Fund: Tourism Proceeds ... ..	404/12	Treasury Clearance Fund: Catering Rest House, Katsina 5467/1

*B—Affecting Head of Revenue or Fund Account not yet admitted by the Accounting Officer*

## ANNEXURE II

<i>Estimates</i>	<i>Edict No.</i>	<i>Appropriation or Supplementary appropriation edict passed by</i>	<i>General Warrant signed on</i>
Original 1st Supplementary	5/1971 Executive Council conclusion No. C. 16 (72) 10 of 21-10-72	Executive Council	14th May, 1971 1st November, 1972

In 1971-72 financial year, there were 26 Special Warrants involving £324,561 issued by the Commissioner of Finance in anticipation of 1st Supplementary Estimates under the powers conferred on him by Section 11 of the Public Finances (Control and Management) Law (Cap. 108). All the Special Warrants were approved by the Executive Council on 21st October, 1972 vide Conclusion No. C. 16 (72) 10 of 21st October, 1972.

## ANNEXURE IIIA

## A—LOSS OF FUNDS BROUGHT TO NOTICE DURING THE YEAR, 1971-72

Item No.	Brief Description of case under Ministry or Office concerned	Amount Involved			Whether recovered or made good and by whom			Whether written off and by whose Authority and Date
		£	s	d	£	s	d	
1.	PUBLIC SERVICE COMMISSION Public Service Commission, Kaduna: Suspected Fraud involving Labour wages paid on fake A.I.E. ... ..	4,862	5	0	—	—	—	Under action
2.	Public Service Commission, Kaduna: Fraud involving payment of transport allowance to fictitious applicants ... ..	5,743	4	7	—	—	—	Under action
3.	GOVERNOR'S HOUSE Governor's House, Kaduna: Misappropriation of Fund ... ..	20	18	5	20	18	5	— Officer concerned
4.	MINISTRY OF FINANCE AND ESTABLISHMENTS Ministry of Finance, Kaduna: Misappropriation of Fund ... ..	115	8	4	—	—	—	£92-6s-9d Permanent Secretary, Ministry of Finance 7/16/74 Under action
5.	MINISTRY OF AGRICULTURE Ministry of Agriculture, Funtua: Embezzlement of Staff Claims and outstanding motor Cycle advance ... ..	443	8	9	—	—	—	£443-8s-9d Permanent Secretary, Ministry of Finance 20/11/75 Under action
6.	Ministry of Agriculture, Kaduna: Misappropriation of Leave Transport Grants ... ..	1,134	1	8	—	—	—	Under action
7.	Parks and Garden, Kaduna: Irregularities in the payment of Cola ... ..	285	19	0	285	19	0	— Officers concerned
8.	Ministry of Agriculture, Kaduna: Misappropriation of Fund ... ..	272	5	10	—	—	—	£272-5s-10d Permanent Secretary, Ministry of Finance 16/11/73

## A—LOSS OF FUNDS BROUGHT TO NOTICE DURING THE YEAR, 1971-72

Item No.	Brief Description of case under Ministry or Office concerned	Amount Involved	Whether recovered or made good and by whom	Whether written off and by whose Authority and Date
9.	Ministry of Agriculture, Kaduna: Misappropriation of Funds from sale of Grains ... ..	£ 42 0 0	£ 42 0 0 Officer responsible	—
10	MINISTRY OF EDUCATION Government Secondary School, Malumfashi: Misappropriation of staff salaries ... ..	71 5 10	71 5 10 Officer concerned	—
11.	Government Technical Secondary School, Soba: Embezzlement of staff salary ... ..	34 4 8	—	£34-4s-8d Permanent Secretary, Ministry of Finance 6/2/74
12.	MINISTRY OF HEALTH General Hospital, Katsina: Loss of Revenue ... ..	818 17 8	—	£818-17s-8d Permanent Secretary, Ministry of Finance 6/5/74
13.	Ministry of Health, Kaduna: Suspected Fraud in the use of fake A.I.E.s for labour wages ... ..	10,038 6 2	—	Under action
14.	Ministry of Health, Kaduna: Fraud in the issuing of Job Orders ... ..	2,719 18 6	—	£2,719-18s-6d Permanent Secretary, Ministry of Finance 19/9/73
15.	MINISTRY OF WORKS Ministry of Works, Kaduna: Loss of Funds ... ..	333 12 10	—	Under action
16.	MINISTRY OF INFORMATION Public Enlightenment Office, Katsina: Loss of Funds ... ..	4,217 7 0	—	Under action
17.	JUDICIAL DEPARTMENT Aren Court, Kankara: Loss of Funds ... ..	114 2 5	114 2 5 Officer concerned	—

## B—LOSS OF STORES BROUGHT TO NOTICE DURING THE YEAR, 1971-72

Item No.	Brief Description of Case Under Ministry or Office Concerned	Amount Involved		Whether recovered or made good and by whom		Whether written off and by whose Authority and Date	
		£	s d	£	s d	£	s d
1.	MILITARY GOVERNOR'S OFFICE Provincial Administration, Katsina: Suspected Fraud involving fuel supply ... ..	368	11 9	—	—	368	11 9
2.	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES Ministry of Agriculture, Kujama via Zonkwa: Shortage of Fertilizer ... ..	144	10 0	—	—	Under action	
3.	Agricultural Store, Daudawa: Loss of Fertilizer and Fuel ... ..	679	10 9	—	—	Under action	
4.	Ministry of Agriculture, Zonkwa: Loss of Fertilizer ... ..	364	18 0	—	—	Under action	
5.	Ministry of Agriculture, Katsina: Loss of Petrol and Diesel Oil ... ..	1,047	12 5	—	—	225	13 0
6.	Agricultural Store, Kokuri: Theft of wheel and tyre ... ..	225	13 0	—	—	Permanent Secretary, Ministry of Agriculture 1,797 10 0 27/3/73	
7.	Ministry of Agriculture, Kachia: Loss of Fertilizer ... ..	1,827	10 0	30	0 0	Permanent Secretary, Ministry of Finance 6/7/74	
8.	Ministry of Agriculture and Natural Resources Headquarters: Loss of Windscreen of NCG 3016 ... ..	18	10 0	—	—	18 10 0 Permanent Secretary, Ministry of Agriculture and Natural Resources 3/4/73	
9.	MINISTRY OF WORKS Yard Superintendent Workshop: Suspected theft and shortage in the Store ... ..	2,749	4 9	—	—	2,749 4 9 Permanent Secretary, Ministry of Finance, 23/7/74	

## ANNEXURE IIIB

## B—LOSS OF STORES BROUGHT TO NOTICE DURING THE YEAR, 1971-72—continued

Item No.	Brief Description of Case Under Ministry or Office Concerned	Amount Involved			Whether recovered or made good and by whom			Whether written off and by whose Authority and Date			
		£	s	d	£	s	d	£	s	d	
10.	Ministry of Works, Katsina: Loss of Fuel ... ..	6	13	0	—	—	—	6	13	0	Permanent Secretary, Ministry of Works 27/9/73
11.	Government Secondary School Quarter No. 434, Zaria: Theft of Soft Furniture ... ..	19	2	0	—	—	—	—	—	—	Under action
12.	Ministry of Works, Katsina: Theft of Hard Furniture in Government Quarters No. 34 Circle Road ... ..	307	10	0	—	—	—	—	—	—	Under action
13.	Ministry of Works, Kaduna: Theft of Fan, Bed, etc., in Government Quarter No. 16A Nagwanmatsa Road ... ..	18	5	10	—	—	—	—	—	—	18 5 10 Permanent Secretary, Ministry of Works
14.	MINISTRY OF HEALTH AND SOCIAL WELFARE Ministry of Health, Kaduna: Theft of Motor Spare Parts ... ..	36	1	0	—	—	—	—	—	—	Under action

## ANNEXURE IV

SCHEDULE OF UNAUTHORISED EXCESS ON SUBHEADS WITHIN CAPITAL  
EXPENDITURE HEADS

Head	Sub-head	Details	Amount		
SECRETARY TO THE MILITARY GOVERNOR'S OFFICE					
			£	s	d
471	4	Well sinking and Drilling, Katsina ... ..	4,213	9	9
	5	Well sinking and Drilling, Zaria ... ..	3,655	10	5
	8	Village Development of Water Supply ... ..	121	8	1
481	3	Administrative Areas: Purchase of Land Rovers	3,604	15	6
	5	Purchase of additional Vehicles, Int. Affairs Division ... ..		198	2 10
491	3	Government House: Furniture and Equipment	2,096	10	8
			£	13,889	17 3
MINISTRY OF WORKS AND SURVEYS					
472	1	Semi Urban Water Supplies ... ..	26,430	15	3
	3	Plant and Vehicles Urban Water Supplies ... ..	3,189	18	3
	5	Plant and Vehicles Rural Water Supplies ... ..	4,298	11	3
	8	Kaduna Water Supply ... ..	2,798	8	1
461	1	Funtua Mando Road 8678 Road Construction	3,470	0	0
			£	40,187	12 10
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
465	21	Replacement and Purchase of New Vehicles	839	1	9
	22	Sheep Improvement Centre, Katsina ... ..	166	10	5
	39	Runka Dairy ... ..	2,714	10	4
	49	Acceleration of Planned Management and Forest Resources ... ..	383	11	8
	50	Timber and Pole Production Nimbia Project	727	8	3
			£	4,829	2 5
MINISTRY OF HEALTH AND SOCIAL WELFARE					
476	1	Teaching Accommodation Improvement and Extension Kafanchan Midwifery ... ..	20,127	14	0
	3	Theatre and Blood Bank Kafanchan General Hospital ... ..	3,972	11	9



## ANNEXURE IV—continued

5		Health Centre Staff Quarters Vehicles and Equipment, Kachia ... ..	5,430	15	3
15		Senior Service Quarters, Katsina ... ..	4,295	15	6
477	3	Stadia ... ..	315	9	11
			<u>£</u>	<u>34,142</u>	<u>6 5</u>
MINISTRY OF EDUCATION					
473	1	Primary Schools Expansion, Katsina ... ..	1,760	0	0
			<u>£</u>	<u>1,760</u>	<u>0 0</u>
MINISTRY OF TRADE, INDUSTRY AND CO-OPERATIVES					
466	13	Co-operative Bank ... ..	25,822	0	0
	14	Assistance to Co-operative Scheme ... ..	4,787	9	6
			<u>£</u>	<u>30,609</u>	<u>9 6</u>
MINISTRY OF INFORMATION					
479	8	Public Address Vehicles ... ..	7,092	1	5
	9	Field Equipment Information ... ..	738	2	3
	10	Equipping a Colour Photographic Studio ... ..	9,345	4	7
			<u>£</u>	<u>17,175</u>	<u>8 3</u>

## AUDIT CERTIFICATE

The attached accounts have been examined in accordance with Section 5 of the Audit Law (Cap. 11). I have obtained all the information and explanations that I have required and, in accordance with Section 12 of the Audit Law, I certify, as a result of this audit, that in my opinion the accounts are correct subject to the observations contained in my Annual Report dated 27th May, 1975.

D. A. SADAUKI,  
Auditor-General,  
North-Central State of Nigeria

Audit Headquarters,  
North-Central State,  
Kaduna,  
27th May, 1975

STATEMENT  
GOVERNMENT OF NORTH-CENTRAL  
ABSTRACT ACCOUNT OF RECEIPTS AND PAYMENTS

<i>Heads and Sub-heads</i>	<i>Estimated</i>	<i>Actual</i>			<i>Over</i>			<i>Under</i>		
	£	£	s	d	£	s	d	£	s	d
<b>DETAILS OF REVENUE</b>										
<i>State Revenue from Taxation</i>										
401. Personal Income Tax	1,229,510	1,579,166	16	6	349,656	16	6			
402. Purchase/Sales Tax ...	305,305	102,877	19	0				202,427	1	0
403. Other State Taxes ...	52,500	64,537	18	2	12,037	18	2			
<i>State Revenue from Other Sources</i>										
404. Licences, Fees and Fines ...	595,370	809,999	6	7	214,629	6	7			
405. Earnings and Sales ...	137,920	112,364	16	5				25,555	3	7
406. Rent on Government Property ...	170,570	199,798	9	11	29,228	9	11			
407. Interest ...	102,010	173,667	1	0	71,657	1	0			
408. Reimbursements ...	56,200	36,404	15	10				19,795	4	2
409. Recurrent Grants ...	60,300	—						60,300	0	0
410. Miscellaneous	7,020	23,751	6	8	16,731	6	8			
<i>Revenue receivable through Federal Government</i>										
411. Revenue Receivable through Federal Government ...	8,272,205	9,943,571	17	2	1,671,366	17	2			
<b>TOTAL REVENUE</b>	<b>£ 10,988,910</b>	<b>13,046,140</b>	<b>7</b>	<b>3</b>	<b>2,365,307</b>	<b>16</b>	<b>0</b>	<b>308,077</b>	<b>8</b>	<b>9</b>
Remittances ...		8,095,148	6	9						
Imprests ...		66,152	16	10						
Funds (excluding Joint Consolidated Fund) ...		34,233,688	6	6						
Joint Consolidated Fund ...		378,292	11	10						
<b>CASH BALANCES AS AT 1ST APRIL, 1971</b>										
Treasuries ...	£ 748	18	11							
Banks ...	352,583	12	0							
Crown Agents ...	28,320	0	2(Cr)							
Fixed Deposits—										
Banks ...	3,038,000	0	0							
Treasury Bills ...	999,232	13	11		4,362,245	4	8			
		<b>£ 60,181,667</b>	<b>13</b>	<b>10</b>						

## AUDIT

51

No. 1

## STATE OF NIGERIA

FOR THE YEAR ENDED 31st MARCH, 1972

Details of Expenditure	Estimated	Actual			Over			Under		
		£	£	s d	£	s d	£	s d		
421. The Government House ...	23,900	22,522	15	0			1,377	5	0	
422. The Military Governor's Office ...	267,970	278,045	19	6	10,075	19	6			
423. Ministry of Information ...	332,590	268,016	11	2			64,573	8	10	
424. Audit ...	53,500	36,893	1	10			16,606	18	2	
425. Public Service Commission ...	31,145	33,267	1	5	2,122	1	5			
426. Ministry of Justice ...	24,815	20,269	4	5			4,545	15	7	
427. Judiciary ...	233,350	215,421	5	5			17,928	14	7	
428. Ministry of Finance	261,545	280,597	9	8	19,052	9	8			
429. Ministry of Works and Surveys ...	1,232,110	1,232,768	13	9	658	13	9			
430. Ministry of Agriculture and Natural Resources ...	1,154,005	1,001,088	9	3			152,916	10	9	
431. Ministry of Education	2,359,955	2,478,787	12	1	118,832	12	1			
432. Ministry of Health and Social Welfare ...	913,825	768,650	0	7			145,174	19	5	
433. Ministry of Trade, Industry and Cooperatives ...	149,250	107,104	10	10			42,145	9	2	
434. Ministry of Local Government and Community Development ...	287,590	222,380	18	6			65,209	1	6	
435. Sharia Court of Appeal	19,965	9,806	6	4			10,158	13	8	
436. Miscellaneous Expenses ...	289,845	415,961	16	1	126,116	16	1			
437. Pensions and Gratuities ...	39,750	32,435	13	1			7,314	6	11	
438. Public Debt Charges	706,960	688,300	2	1			18,659	17	11	
439. Payments to Capital Development Fund and Other Public Funds ...	1,300,000	3,300,000	0	0	2,000,000	0	0			
440. Recurrent Grants and Subventions to Statutory Bodies ...	1,208,870	1,212,370	0	0	3,500	0	0			
<b>Total Expenditure</b> £	<b>10,890,940</b>	<b>12,624,687</b>	<b>11</b>	<b>0</b>	<b>2,280,358</b>	<b>12</b>	<b>6</b>	<b>546,611</b>	<b>1</b>	<b>6</b>
Remittances ...	...	8,103,332	17	9						
Imprests ...	...	66,152	16	10						
Funds (excluding Joint Consolidated Fund) ...	...	34,753,010	16	3						
Joint Consolidated Fund	...	378,292	11	10						
<b>CASH BALANCES AS AT 31st MARCH, 1972</b>										
Treasuries ...	£ 17,492	6	10							
Banks ...	640,777	16	4							
Crown Agents ...	29,594	3	0	(CR)						
Fixed Deposits—										
Banks ...	3,627,515	0	0							
Treasury Bills ...	—				4,256,191	0	2			
<b>Total</b> ...	...	<b>60,181,667</b>	<b>13</b>	<b>10</b>						

L. V. WAILES,  
Accountant-General,  
North-Central State of Nigeria

STATEMENT  
GOVERNMENT OF NORTH-CENTRAL  
STATEMENT OF ASSETS AND

LIABILITIES				£	s	d	£	s	d
<b>Funds:</b>									
Treasury Clearance Fund	...	...	...				425,040	8	10
L.A. Short Term Deposits Account	...	...	...				344,372	5	11
North-Central State Small Industries Credit Scheme	...	...	...				88,276	1	10
North-Central State Staff Housing Loan Scheme:									
Amount appropriated to the Fund	...	...	...	368,000	0	0			
Less Outstanding Loans Less repayment	...	...	...	343,678	3	3			
							24,321	16	9
<b>Special Fund:</b>									
L.A. Motor Vehicle Insurance Fund	...	...	...				21,920	6	1
<b>Capital Development Fund:</b>									
Balance at 1st April, 1971	...	...	...	462,869	5	5			
Surplus for the period 1st April, 1971 to 31st March,									
1972	...	...	...	319,101	14	2			
							781,970	19	7
<b>Consolidated Revenue Fund:</b>									
Balance at 1st April, 1971	...	...	...	4,447,868	10	3			
Surplus for the period 1st April, 1971 to 31st March,									
1972	...	...	...	421,452	16	3			
							4,869,321	6	6
							£ 6,555,223	5	6

*Note.*—This Statement does not include the Public Debts or Assets held in respect of Statutory Sinking Funds nor does it include Contingent Liabilities in respect of Various gaurantees.

Ministry of Finance,  
Treasury Division,  
Kaduna

6th December, 1972

No. 2

## STATE OF NIGERIA

## LIABILITIES AS AT 31st MARCH, 1972

ASSETS										
Cash:					£	s	d	£	s	d
Treasury	...	...	...	...	17,492	6	10			
Banks	...	...	...	...	640,777	16	4			
Crown Agents	...	...	...	...	29,594	3	0			
Remittances in Transit	...	...	...	...	90,061	16	8			
Imprests	...	...	...	...	—					
Joint Consolidated Fund	...	...	...	...	—					
Treasury Bills: Holding	...	...	...	...	—					
Fixed Deposits	...	...	...	...	3,627,515	0	0	4,346,252	16	10
<b>Advances:</b>										
Personal Advances Fund	...	...	...	...	45,968	0	0			
Other Governments Clearance Fund	...	...	...	...	2,143,941	8	8	2,189,909	8	8
Voluntary Agencies Education Building Loan Scheme	...	...	...	...	—					
<b>Investment:</b>										
L.A. Motor Vehicle Insurance Fund	...	...	...	...				19,061	0	0
							£	6,555,223	5	6

L. V. WAILES,  
Accountant-General,  
North-Central State of Nigeria

